

# **ECTOR COUNTY, TEXAS**



## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the Fiscal Year Ended  
September 30, 2021**



**ECTOR COUNTY, TEXAS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the Fiscal Year Ended  
September 30, 2021**



**PREPARED BY THE  
ECTOR COUNTY AUDITOR'S OFFICE**

**RANDY DONNER  
ECTOR COUNTY AUDITOR**



# ECTOR COUNTY, TEXAS.

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## **INTRODUCTORY SECTION**



**ECTOR COUNTY, TEXAS  
LISTING OF ELECTED COUNTY OFFICIALS  
AS OF SEPTEMBER 30, 2021**

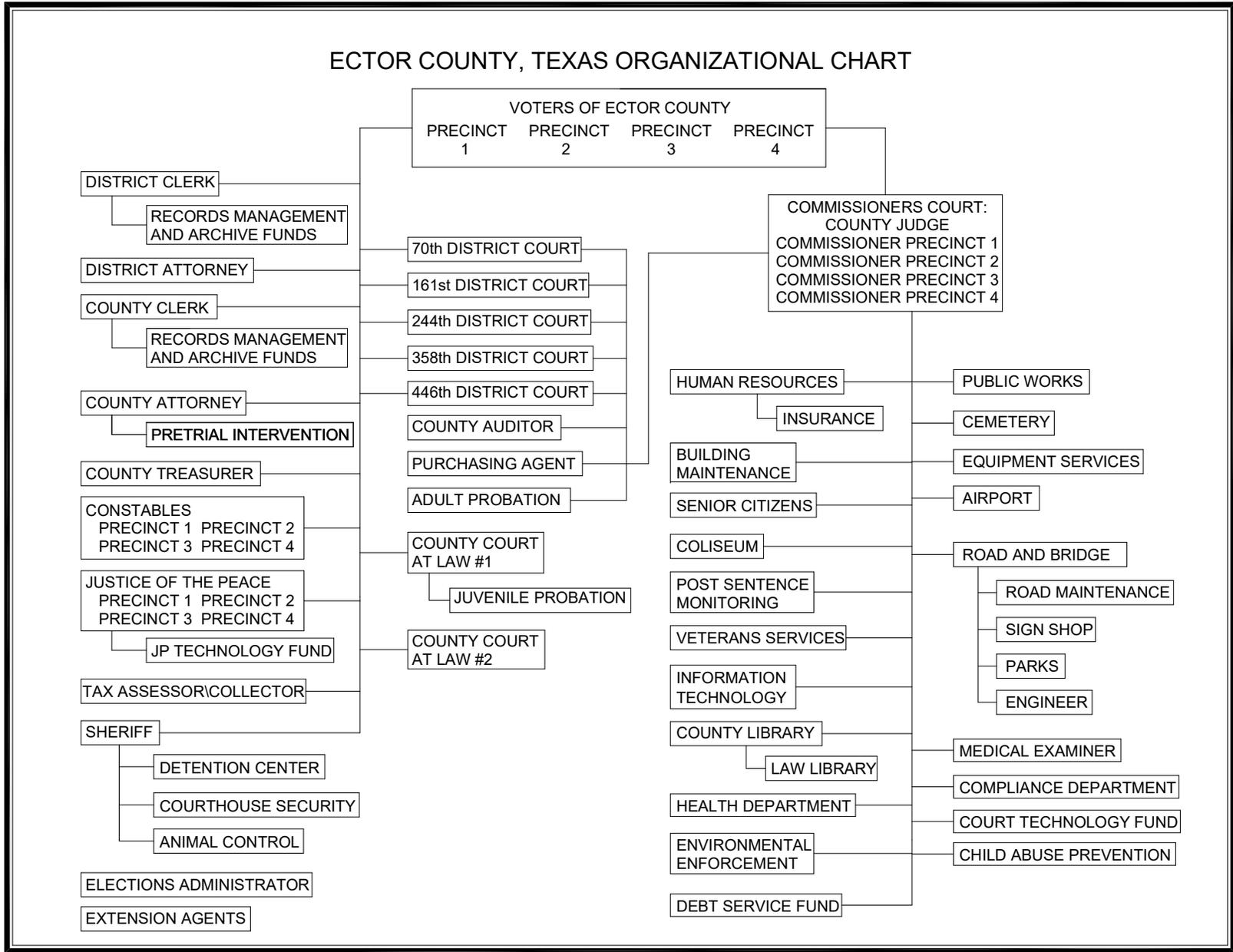
**County Judge – Debi Hays  
Commissioner – Mike Gardner  
Commissioner – D. Greg Simmons  
Commissioner – Don Stringer  
Commissioner – Armando Rodriguez**

**District Judge – Denn Whalen  
District Judge – Justin Low  
District Judge – James Rush  
District Judge – John Shrode  
District Judge – Sara Billingsley**

**Tax Assessor – Lindy Wright  
District Clerk – Clarissa Webster  
District Attorney – Dwight Gallivan  
County Clerk – Jennifer Martin  
County Attorney – Lee McClendon  
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 – Mike Patton  
Constable – Vacant  
Sheriff – Mike Griffis  
County Court at Law Judge – Christopher Clark  
County Court at Law Judge – Brooke Hendricks**

**County Auditor (Appointed) – Randy Donner**

# ECTOR COUNTY, TEXAS ORGANIZATIONAL CHART





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

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

March 22, 2022

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

The Annual Comprehensive Financial Report of Ector County, Texas for the fiscal year ended September 30, 2021 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 Whitley Penn LLP, 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, 2021, 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, 2021, 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 financial 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.

## **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.

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 5.9%. The September 30, 2020 unemployment rate was 13.0%

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, 2021, the price per barrel was approximately \$75. Since that date, the price per barrel has increased to approximately \$91. At September 30, 2021, the Permian Basin active rig count was 172 as compared to 81 for the same period in 2020. 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 2021, the tax generated \$11,089,243 as compared to \$15,060,715 in fiscal year 2020.

Economic development efforts have resulted in continued diversification of Ector County. In April 2021, Houston, TX based Nacero, Inc. announced plans to construct a \$7 billion natural gas processing and production facility in western Ector County. The project will create approximately 3,500 construction jobs and 350 permanent jobs along with 100 contract maintenance

employees. Construction began in late 2021. The 2,600-acre facility will produce gasoline from natural gas, captured bio-methane, and mitigated flare gas.

In June 2018, 174 Power Global broke ground on a 5,000-acre solar energy farm called Oberon in western Ector County. The farm will generate about 150,000 megawatts of energy, enough to power about 30,000 households. The farm was up and running in the first quarter of 2020. 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 Kelley Grimsley Auto Group and Midland Cadillac franchise.

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 \$810,348 in 2021 as compared to \$1,765,536 in 2020. 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 second 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.

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 2020-2021 school year, Odessa College's enrollment was 8,020 while UTPB's undergraduate enrollment was 6,063. UTPB continues to expand, addressing the needs of increased enrollment by constructing additional student housing. 2021 saw the announcement of a new state-of-the-art health science building at Odessa College. Construction on the \$40 million, four-story 83,000 square foot Wood Health Sciences Building will take about two years. The Sewell Family of Dealerships donated its old Sewell Ford campus to Odessa College to construct Sewell Auto Tech building. It includes 37,000 square feet of seven classrooms, 16 teaching bays and labs, as well as the Professional Truck Driving Academy.

In fiscal year 2021, the Ector County Commissioners' Court authorized the issuance of \$26 million in certificates of obligation to construct a new Juvenile Detention facility. The new, 72 bed facility will replace the old, 48-bed center. Construction should begin in early 2022.

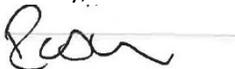
For additional information regarding the economic growth, visit [www.odessatex.com](http://www.odessatex.com).

## **AWARDS AND ACKNOWLEDGEMENTS**

**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to Ector County for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2020. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We are submitting the fiscal year 2021 ACFR 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,



Randy Donner  
Ector County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Ector County  
Texas**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2020

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

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 (the County), as of and for the year ended September 30, 2021, and the related notes to the 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**

The County's 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.

### **Auditor's 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 the County, as of September 30, 2021, 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.

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

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedules of Revenues, Expenditures, and Changes in Fund Balance—Budget and Actual, the Schedule of Changes in Net Pension Liability and Related Ratios, the Schedule of Employer Contributions Texas County & District Retirement System, Schedule of Changes in OPEB Liability and Related Ratios, as listed in the table of contents, 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 statements and schedules, 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 statements and schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 statements and schedules 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 it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2022 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Odessa, Texas  
March 22, 2022

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

This discussion and analysis of the Ector County, Texas (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2021. 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 \$2,859,010, an increase of \$3,755,861 from the previous year. Total net position includes \$21,439,754 restricted for creditors and other restrictions imposed by law and \$41,997,214 invested in capital assets and an unrestricted deficit of \$66,295,978.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$84,444,854; of which \$13,403,264 or 15.9% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$14,011,508, which represents a decrease of \$531,191 from the prior year.
- The General Fund's fund balance of \$17,196,040, including \$14,011,508 unassigned, represents 23% of the General Fund expenditures for fiscal year 2021.
- The County's bonded indebtedness increased by \$20,635,000 due to Certificates of Obligation issued during the year in the amount of \$22,875,000 offset by regular principal payments totaling \$2,240,000 during the year.

**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 and deferred outflows and inflows of resources, with the difference between the four 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.

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

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

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as 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 35 individual governmental funds, of which thirty-two 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 American Rescue Plan fund, the Capital Projects Fund, and the Sales Tax District 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 of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary activities are reported in separate Custodial funds.

**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 supplementary and combining and individual fund statements for the Debt Service Fund and Special Revenue Funds.

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

In the case of the County, liabilities and deferred inflows exceeded assets and deferred outflows by \$2,859,010 at the close of this fiscal year.

**STATEMENT OF NET POSITION**

	Governmental Activities		Business-Type Activities		Total Activities	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 114,621,400	\$ 69,528,308	\$ 2,079,580	\$ 1,153,028	\$ 116,700,980	\$ 70,681,336
Capital Assets, Net of						
Accumulated Depreciation	48,081,633	48,526,876	16,684,971	17,676,366	64,766,604	66,203,242
Total Assets	\$ 162,703,033	\$ 118,055,184	\$ 18,764,551	\$ 18,829,394	\$ 181,467,584	\$ 136,884,578
Deferred Outflows of Resources	\$ 35,055,498	\$ 19,940,563	\$ -	\$ -	\$ 35,055,498	\$ 19,940,563
Current Liabilities	\$ 21,778,849	\$ 8,464,830	\$ 93,529	\$ 72,387	\$ 21,872,378	\$ 8,537,217
Long-Term Liabilities	176,053,516	138,339,500	33,773	-	176,087,289	138,339,500
Total Liabilities	\$ 197,832,365	\$ 146,804,330	\$ 127,302	\$ 72,387	\$ 197,959,667	\$ 146,876,717
Deferred Inflows of Resources	\$ 21,422,425	\$ 16,563,295	\$ -	\$ -	\$ 21,422,425	\$ 16,563,295
Net Investment in						
Capital Assets	\$ 25,312,243	\$ 28,459,639	\$ 16,684,971	\$ 17,676,366	\$ 41,997,214	\$ 46,136,005
Restricted	21,439,754	23,813,029	-	-	21,439,754	23,813,029
Unrestricted (deficit)	(68,248,256)	(77,644,546)	1,952,278	1,080,641	(66,295,978)	(76,563,905)
Total Net Position	\$ (21,496,259)	\$ (25,371,878)	\$ 18,637,249	\$ 18,757,007	\$ (2,859,010)	\$ (6,614,871)

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 obligations (OPEB). See Notes 7 and 8.

The unrestricted portion of the County's net position increased \$10,267,927 from the previous year. During the year, the County's current year recognition of other post-employment benefits (OPEB) was \$5,591,151 as reflected in Note 8, and the current year's net pension liability increased by \$6,045,390 as reflected in Note 7.

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

The restricted balance of the County's net position represents restricted resources to repay future debt, restricted for creditors and restricted by law which decreased \$2,373,275 from the prior year.

At the end of the fiscal year, in the governmental activities, the unrestricted net position reflected a negative \$68,248,256, which is attributable to the OPEB liability and net pension obligation as noted above. It should also be noted that total net position increased from the prior year fiscal year by \$3,755,861.

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, 2021, the Self-Funded Health Benefit Fund had excess reserves of \$7.0m or was reserved at 54% of expenses. While the Commissioner's Court did not specify the reserve or any portion of the reserve towards the OPEB liability, the funds could be committed for that purpose.

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.

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

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

	STATEMENT OF ACTIVITIES					
	Governmental Activities		Business-Type Activities		Total Activities	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	\$ 15,473,582	\$ 15,961,832	\$ 889,928	\$ 794,769	\$ 16,363,510	\$ 16,756,601
Operating Grants and Contributions	6,025,337	3,038,526	51,158	54,400	6,076,495	3,092,926
Capital Grants and Contributions:	50,000	50,000	-	-	50,000	50,000
General Revenues:						
Property Taxes	56,841,267	54,093,443	1,280	2,483,244	56,842,547	56,576,687
Bingo Taxes	83,049	102,956	-	-	83,049	102,956
Mixed Beverage Taxes	754,448	722,915	-	-	754,448	722,915
Hotel Occupancy Tax	405,174	882,768	405,174	882,768	810,348	1,765,536
Sales Tax	18,951,283	18,466,035	-	-	18,951,283	18,466,035
Investment Earnings	313,603	866,921	2,157	12,451	315,760	879,372
Miscellaneous	1,678,397	243,608	-	-	1,678,397	243,608
Total Revenues	\$ 100,576,140	\$ 94,429,004	\$ 1,349,697	\$ 4,227,632	\$ 101,925,837	\$ 98,656,636
Expenses						
Administrative	\$ 3,091,289	\$ 1,609,947	\$ -	\$ -	\$ 3,091,289	\$ 1,609,947
Judicial	19,995,903	18,089,869	-	-	19,995,903	18,089,869
Financial Administration	5,791,986	6,139,775	-	-	5,791,986	6,139,775
Law Enforcement	14,176,101	11,659,500	-	-	14,176,101	11,659,500
Correction	29,009,134	30,123,545	-	-	29,009,134	30,123,545
Health and Welfare	2,552,673	2,179,184	-	-	2,552,673	2,179,184
Fire Protection	883,941	885,915	-	-	883,941	885,915
Cultural-Recreation	889,071	1,228,306	-	-	889,071	1,228,306
Library	2,021,432	2,064,519	-	-	2,021,432	2,064,519
Maintenance	6,727,082	7,212,494	-	-	6,727,082	7,212,494
Conservation of Natural Resources	145,827	148,198	-	-	145,827	148,198
Highways - Streets	8,205,773	9,810,416	-	-	8,205,773	9,810,416
Election	848,237	795,152	-	-	848,237	795,152
Interest on Long-Term Debt	1,602,865	852,667	-	-	1,602,865	852,667
Coliseum	-	-	2,086,256	2,127,627	2,086,256	2,127,627
Airport	-	-	567,819	677,676	567,819	677,676
Total Expenses	\$ 95,941,314	\$ 92,799,487	\$ 2,654,075	\$ 2,805,303	\$ 98,595,389	\$ 95,604,790
Excess (deficiency) Before Transfers/						
Gain on Sale of Capital Assets	\$ 4,634,826	\$ 1,629,517	\$ (1,304,378)	\$ 1,422,329	\$ 3,330,448	\$ 3,051,846
Gain on Sale of Assets	\$ 414,901	\$ 9,181	\$ 10,512	\$ 21,470	\$ 425,413	\$ 30,651
Internal Balance	1,315	2,244	(1,315)	(2,244)	-	-
Transfers	(1,175,423)	100,000	1,175,423	(100,000)	-	-
Total Transfer/Gain on Sale	\$ (759,207)	\$ 111,425	\$ 1,184,620	\$ (80,774)	\$ 425,413	\$ 30,651
Changes in Net Position	\$ 3,875,619	\$ 1,740,942	\$ (119,758)	\$ 1,341,555	\$ 3,755,861	\$ 3,082,497
Net Position - Beginning	\$ (25,371,878)	\$ (27,112,820)	\$ 18,757,007	\$ 17,415,452	\$ (6,614,871)	\$ (9,697,368)
Net Position - Ending	\$ (21,496,259)	\$ (25,371,878)	\$ 18,637,249	\$ 18,757,007	\$ (2,859,010)	\$ (6,614,871)

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Governmental Activities.** Net position of the governmental activities increased by \$3,875,619 during the year. 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.

Total expenses increased \$3,141,827, which is attributable to law enforcement increase in the amount of \$2,516,601.

**Business-Type Activities.** Net position of the business-type activities decreased from the previous year by \$119,758 and was primarily the result of decrease in property taxes allocated to the airport and coliseum funds. Overall, the expenses in the Business-Type Activities decreased slightly compared 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 \$84,444,854, an increase of \$30,917,439 or 58% in comparison to the prior year. The unassigned fund balance of \$13,403,264 represents 15.9% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance decreased \$1,139,435 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 Debt Service Fund has a total fund balance of \$241,713, a decrease of \$73,541 as compared with the prior year and is the result of decreased tax revenue allocations.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$34,505,995 at the end of the year increase \$26,875,666 over prior year due to the issuance of debt in the amount of \$22,875,000 and insurance recoveries in the amount of \$1,568,027.

The Sales Tax District Fund accounts for revenues and expenditures relating to a voter approved sales tax that was approved in November 2019 and collections began in April 2020. These funds are restricted by law and can only be used in accordance with the Local Government Code. The fund balance of \$27,681,679 represents an excess of collections over expenditures.

**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 an increase in net position from the prior year of \$248,024. The increase is mainly represented by an increase in hotel occupancy tax. The Airport reflected a decrease in net position from the prior year of \$366,467. The decrease in net position at the Airport is attributable to an operating loss of \$299,845, which includes depreciation expense in the amount of \$424,712.

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**General Fund Budgetary Highlights**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, general fund revenues resulted in a positive budget variance of \$66,506. Expenditures in the General Fund were under budget by \$5,652,755. 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.

The original budget was a surplus budget. However, the final budget reflected a deficit of revenues over expenditures. 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. The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$2,956,191 or 4.6%.

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 23% of total fund expenditures, while total fund balance represents 28% of total fund expenditures. The prior year unassigned fund represented 22% of total fund expenditures and total fund balance represented 28% of total fund expenditures.

**DEBT ADMINISTRATION AND CAPITAL ASSETS**

**Long-term Debt.** At September 30, 2021, the County had a total long-term debt outstanding in the amount of \$55,252,118, a net increase from the prior year of \$23,321,320. The increase includes the issuance of Certificates of Obligation in the amount of \$22,875,000 during the year. Scheduled debt payments of \$2,240,000 represented reductions during the fiscal year.

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 fiscal year 2021:

	<b>Balance October 1, 2020</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance September 30, 2021</b>
Tax Notes - Series 2017	\$ 23,435,000	\$	\$ (950,000)	\$ 22,485,000
Certificates of Obligation Series	-	22,875,000	(1,290,000)	21,585,000
Bond Premium	1,558,178	3,488,426	(503,758)	4,542,846
Capital Lease	6,937,620	-	(298,348)	6,639,272
	<u>31,930,798</u>	<u>26,363,426</u>	<u>(3,042,106)</u>	<u>55,252,118</u>

**ECTOR COUNTY, TEXAS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**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, 2021, net capital assets of the governmental activities totaled \$48,081,633, reflecting a net decrease of \$445,243. Net capital assets of the business-type activities totaled \$16,684,971, reflecting a net decrease of \$991,395 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$2,714,555 for governmental activities and \$1,128,930 for business-type activities.

<b>Ector County's Capital Assets (Net of Depreciation)</b>						
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Activities</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Land	\$ 2,020,404	\$ 2,020,404	\$ 737,762	\$ 737,762	\$ 2,758,166	\$ 2,758,166
Buildings	6,377,333	6,378,324	6,202,316	2,233,282	12,579,649	8,611,606
Improvements Other Than Building	7,823,739	8,040,414	3,959,848	4,417,059	11,783,587	12,457,473
Machinery and equipment	3,454,377	3,535,794	328,940	273,647	3,783,317	3,809,441
Infrastructure	5,316,983	5,904,755	5,456,105	5,734,531	10,773,088	11,639,286
Construction in Progress	23,088,797	22,647,185	-	4,280,085	23,088,797	26,927,270
	<u>\$ 48,081,633</u>	<u>\$ 48,526,876</u>	<u>\$ 16,684,971</u>	<u>\$ 17,676,366</u>	<u>\$ 64,766,604</u>	<u>\$ 66,203,242</u>

Additional information on the County's capital assets and debt can be found in Notes 6 and 10 of this report.

**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. The tax began being assessed in April 2019. While the sales tax is required to be expended within the district, the majority 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. For fiscal year 2022, the Commissioners' Court budgeted \$18,030,000 in revenues and \$23,290,445 expenditures for the Sales Tax District.

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 2022 budget was adopted by September 30, 2021 with total General Fund expenditures of \$66,642,265, a 7% increase from the fiscal year 2021 actual expenditures. The total property tax rate for fiscal year 2022 is \$.365 per \$100 of valuation. Increases in the fiscal year 2022 budget compared to fiscal year 2021 actual expenditures in the General Fund can be attributed to raises to long-term employees that the Commissioners Court approved. All other operating expenditures were held comparable to the previous year.

It should also be noted that for fiscal year 2022, the Commissioners' Court has adopted a balanced 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 8<sup>th</sup> Street, Odessa, Texas 79761, 432-498-4099, or visit the County's web site at [www.co.ector.tx.us](http://www.co.ector.tx.us).

## **BASIC FINANCIAL STATEMENTS**



**ECTOR COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 13,542,789	\$ 1,465,449	\$ 15,008,238
Investments	94,761,805	602,012	95,363,817
Receivables, net of allowance for uncollectible amounts	6,128,646	52,521	6,181,167
Internal balances	40,402	(40,402)	-
Inventories	30,908	-	30,908
Due from other governments	116,850	-	116,850
Capital assets, (nondepreciable):			
Land	2,020,404	737,762	2,758,166
Construction in progress	23,088,797	-	23,088,797
Capital assets, (net of accumulated depreciation):			
Buildings	6,377,333	6,202,316	12,579,649
Improvements	7,823,739	3,959,848	11,783,587
Infrastructure	5,316,983	5,456,105	10,773,088
Machinery and equipment	3,454,377	328,940	3,783,317
<b>TOTAL ASSETS</b>	<b>162,703,033</b>	<b>18,764,551</b>	<b>181,467,584</b>
<b>Deferred outflows of resources</b>			
Pension related	16,040,836	-	16,040,836
OPEB related	19,014,662	-	19,014,662
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>35,055,498</b>	<b>-</b>	<b>35,055,498</b>
<b>LIABILITIES</b>			
Accounts payable and other liabilities	4,665,007	35,792	4,700,799
Accrued interest payable	212,218	-	212,218
Due to fiduciary funds	5,535	-	5,535
Due to other governments	643,747	-	643,747
Unearned revenue	16,252,342	57,737	16,310,079
Noncurrent liabilities:			
Due within one year - Bonds, leases, compensated absences	3,859,451	33,773	3,893,224
Due in more than one year - Bonds, leases, compensated absences	52,812,247	-	52,812,247
Net pension liability	31,264,867	-	31,264,867
Net OPEB liability	88,116,951	-	88,116,951
<b>TOTAL LIABILITIES</b>	<b>197,832,365</b>	<b>127,302</b>	<b>197,959,667</b>
<b>Deferred Inflows of resources</b>			
Pension related	9,107,827	-	9,107,827
OPEB related	12,314,598	-	12,314,598
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>21,422,425</b>	<b>-</b>	<b>21,422,425</b>
<b>NET POSITION</b>			
Net investment in capital assets	25,312,243	16,684,971	41,997,214
Restricted for:			
Creditors	2,077,866	-	2,077,866
Imposed by law, program purposes	19,332,393	-	19,332,393
Debt service	29,495	-	29,495
Unrestricted (deficit)	(68,248,256)	1,952,278	(66,295,978)
<b>TOTAL NET POSITION</b>	<b>\$ (21,496,259)</b>	<b>\$ 18,637,249</b>	<b>\$ (2,859,010)</b>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributors
Primary Government				
Governmental Activities:				
Administrative	\$ 3,091,289	\$ 3,142,824	\$ 910,129	\$ -
Judicial	19,995,903	4,701,746	239,231	-
Financial administration	5,791,986	-	-	-
Law enforcement	14,176,101	518,468	75,860	-
Correction	29,009,134	3,227,780	911,650	-
Health and welfare	2,552,673	1,387,986	2,601,212	50,000
Fire protection	883,941	-	-	-
Cultural-recreation	889,071	11,025	-	-
Library	2,021,432	33,514	-	-
Maintenance	6,727,082	-	-	-
Conservation of natural resources	145,827	-	-	-
Highways and streets	8,205,773	2,225,299	1,250,956	-
Election	848,237	224,940	36,299	-
Interest on long-term debt	1,602,865	-	-	-
Total governmental activities	<u>95,941,314</u>	<u>15,473,582</u>	<u>6,025,337</u>	<u>50,000</u>
Business-Type Activities:				
Coliseum	2,086,256	621,954	51,158	-
Airport	567,819	267,974	-	-
Total business-type activities	<u>2,654,075</u>	<u>889,928</u>	<u>51,158</u>	<u>-</u>
Total primary government	<u>\$ 98,595,389</u>	<u>\$ 16,363,510</u>	<u>\$ 6,076,495</u>	<u>\$ 50,000</u>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

Functions/Programs	Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Primary Government			
Governmental Activities:			
Administrative	\$ 961,664	\$ -	\$ 961,664
Judicial	(15,054,926)	-	(15,054,926)
Financial administration	(5,791,986)	-	(5,791,986)
Law enforcement	(13,581,773)	-	(13,581,773)
Correction	(24,869,704)	-	(24,869,704)
Health and welfare	1,486,525	-	1,486,525
Fire protection	(883,941)	-	(883,941)
Cultural-recreation	(878,046)	-	(878,046)
Library	(1,987,918)	-	(1,987,918)
Maintenance	(6,727,082)	-	(6,727,082)
Conservation of natural resources	(145,827)	-	(145,827)
Highways and streets	(4,729,518)	-	(4,729,518)
Election	(586,998)	-	(586,998)
Interest on long-term debt	(1,602,865)	-	(1,602,865)
Total governmental activities	<u>(74,392,395)</u>	<u>-</u>	<u>(74,392,395)</u>
Business-Type Activities:			
Coliseum	-	(1,413,144)	(1,413,144)
Airport	-	(299,845)	(299,845)
Total business-type activities	<u>-</u>	<u>(1,712,989)</u>	<u>(1,712,989)</u>
Total primary government	<u>(74,392,395)</u>	<u>(1,712,989)</u>	<u>(76,105,384)</u>
General Revenues:			
Property taxes	56,841,267	1,280	56,842,547
Bingo tax	83,049	-	83,049
Mixed beverage tax	754,448	-	754,448
Hotel occupancy tax	405,174	405,174	810,348
Sales Tax	18,951,283		18,951,283
Investment earnings	313,603	2,157	315,760
Miscellaneous	1,678,397	-	1,678,397
Gain on sale of capital assets	414,901	10,512	425,413
Internal balance	1,315	(1,315)	-
Transfers	(1,175,423)	1,175,423	-
Total general revenues and transfers	<u>78,268,014</u>	<u>1,593,231</u>	<u>79,861,245</u>
Change in net position	3,875,619	(119,758)	3,755,861
Net position, beginning of year	(25,371,878)	18,757,007	(6,614,871)
Net position, end of year	<u>\$ (21,496,259)</u>	<u>\$ 18,637,249</u>	<u>\$ (2,859,010)</u>

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS - BALANCE SHEET**  
**September 30, 2021**

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmenta l Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,039,436	\$ -	\$ 4,774,008	\$ 3,336,629	\$ 3,054,965	\$ 13,205,038
Investments	16,864,474	16,144,823	29,970,978	20,780,818	2,562,155	86,323,248
Property taxes receivable	5,358,665	-	-		570,574	5,929,239
Less allowance for uncollectible taxes	(5,090,732)	-	-		(542,047)	(5,632,779)
Accounts receivable, net	1,211,385	-	4,435	3,830,298	93,354	5,139,472
Due from other funds	39,426	-	-		46,155	85,581
Due from other governments	39,403	-	-		77,447	116,850
Inventories	30,908	-	-		-	30,908
<b>Total assets</b>	<u>20,492,965</u>	<u>16,144,823</u>	<u>34,749,421</u>	<u>27,947,745</u>	<u>5,862,603</u>	<u>105,197,557</u>

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS - BALANCE SHEET**  
**September 30, 2021**

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>LIABILITIES DEFERRED INFLOWS AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 1,676,023	\$ -	\$ 243,426	\$ 266,066	\$ 731,135	\$ 2,916,650
Due to other funds	16,080	-	-	-	71,716	87,796
Due to fiduciary funds	5,535	-	-	-	-	5,535
Due to other governments	643,747	-	-	-	-	643,747
Unearned revenue	108,682	16,143,435	-	-	-	16,252,117
Total liabilities	<u>2,450,067</u>	<u>16,143,435</u>	<u>243,426</u>	<u>266,066</u>	<u>802,851</u>	<u>19,905,845</u>
<b>DEFERRED INFLOW OF RESOURCES</b>						
Unavailable revenue	\$ 846,858	\$ -	\$ -	\$ -	\$ -	\$ 846,858
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
Inventories & prepaid items	30,908	-	-	-	-	30,908
<b>Restricted</b>						
Creditors	1,667,335	-	146,641	154,290	109,600	2,077,866
Capital projects	-	-	32,482,728	-	-	32,482,728
Imposed by law	-	-	65,035	14,811,940	4,455,418	19,332,393
Retirement of long-term debt	-	-	-	-	241,713	241,713
<b>Committed:</b>						
Program purposes	552,912	-	-	-	-	552,912
Assigned	933,377	-	1,811,591	12,715,449	862,653	16,323,070
Unassigned	14,011,508	1,388	-	-	(609,632)	13,403,264
Total fund balances	<u>17,196,040</u>	<u>1,388</u>	<u>34,505,995</u>	<u>27,681,679</u>	<u>5,059,752</u>	<u>84,444,854</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 20,492,965</u>	<u>\$ 16,144,823</u>	<u>\$ 34,749,421</u>	<u>\$ 27,947,745</u>	<u>\$ 5,862,603</u>	<u>\$ 105,197,557</u>



**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2021**

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

Total Fund Balances	\$	84,444,854
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		46,708,109
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds		846,858
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.		9,136,581
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(176,265,734)
Deferred outflows and inflows of resources, net		<u>13,633,073</u>
Net position of governmental activities	\$	<u><u>(21,496,259)</u></u>

**GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**For the Year Ended September 30, 2021**

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Capital Projects Fund</u>
<b>REVENUES</b>			
Property tax, penalties and interest	\$ 51,602,992	\$ -	\$ -
Sales tax	-	-	-
Fines and forfeitures	1,553,588	-	-
Licenses and permits	313,684	-	-
Intergovernmental charges	2,178,260	-	2,090,484
Charges for current services	9,130,086	-	45,392
Investment income	151,298	1,388	95,651
Other Revenue	703,797	-	27,000
Hotel Occupancy tax	-	-	405,174
Total revenues	<u>65,633,705</u>	<u>1,388</u>	<u>2,663,701</u>
<b>EXPENDITURES</b>			
Current			
Administrative	1,440,112	-	259,319
Judicial	14,207,252	-	8,370
Financial administration	5,634,092	-	55,425
Law enforcement	9,224,432	-	998,529
Correction	18,026,415	-	107,708
Health and welfare	1,307,524	-	285,692
Fire protection	882,917	-	-
Cultural – recreation	465,794	-	-
Library	1,529,340	-	-
Maintenance	5,266,344	-	6,383
Conservation of natural resources	145,827	-	-
Highways and streets	-	-	-
Election	-	-	-
Nondepartmental and other	<u>2,935,708</u>	<u>-</u>	<u>268,888</u>
Total current	61,065,757	-	1,990,314
Debt service			
Principal	-	-	298,348
Interest	-	-	155,586
Issuance costs	-	-	363,426
Capital outlay	<u>-</u>	<u>-</u>	<u>2,152,712</u>
Total Expenditures	<u>61,065,757</u>	<u>-</u>	<u>4,960,386</u>
Excess (deficiency) of revenues over	<u>4,567,948</u>	<u>1,388</u>	<u>(2,296,685)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,000	-	1,240,898
Transfers (out)	(5,910,106)	-	-
Certificates of obligation issued	-	-	22,875,000
Premium on certificates issued	-	-	3,488,426
Insurance recoveries	-	-	1,568,027
Total other financing Sources (uses)	<u>(5,906,106)</u>	<u>-</u>	<u>29,172,351</u>
Net changes in fund balances	(1,338,158)	1,388	26,875,666
Fund balances, beginning of year	<u>18,534,198</u>	<u>-</u>	<u>7,630,329</u>
Fund balances, end of year	<u>\$ 17,196,040</u>	<u>\$ 1,388</u>	<u>\$ 34,505,995</u>

**ECTOR COUNTY, TEXAS**

**GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

**For the Year Ended September 30, 2021**

	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Property tax, penalties and interest	\$ -	\$ 5,153,127	\$ 56,756,119
Sales tax	18,951,283	-	18,951,283
Fines and forfeitures	-	-	1,553,588
Licenses and permits	-	-	313,684
Intergovernmental charges	-	3,082,236	7,350,980
Charges for current services	-	3,406,094	12,581,572
Investment income	33,090	32,663	314,090
Other Revenue	-	35,618	766,415
Hotel Occupancy tax	-	-	405,174
Total revenues	<u>18,984,373</u>	<u>11,709,738</u>	<u>98,992,905</u>
<b>EXPENDITURES</b>			
Current			
Administrative	-	33,895	1,733,326
Judicial	-	2,999,492	17,215,114
Financial administration	-	-	5,689,517
Law enforcement	1,150,688	15,792	11,389,441
Correction	5,530,765	935,216	24,600,104
Health and welfare	305,984	304,791	2,203,991
Fire protection	-	-	882,917
Cultural – recreation	-	255,765	721,559
Library	-	117,797	1,647,137
Maintenance	-	803,149	6,075,876
Conservation of natural resources	-	-	145,827
Highways and streets	2,516,318	3,645,454	6,161,772
Election	-	779,171	779,171
Nondepartmental and other	-	-	3,204,596
Total current	<u>9,503,755</u>	<u>9,890,522</u>	<u>82,450,348</u>
Debt service			
Principal	-	2,240,000	2,538,348
Interest	-	1,573,224	1,728,810
Issuance costs	-	-	363,426
Capital outlay	<u>3,781,379</u>	<u>1,816,473</u>	<u>7,750,564</u>
Total Expenditures	<u>13,285,134</u>	<u>15,520,219</u>	<u>94,831,496</u>
Excess (deficiency) of revenues over expenditures	<u>5,699,239</u>	<u>(3,810,481)</u>	<u>4,161,409</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	3,493,785	4,738,683
Transfers (out)	-	(4,000)	(5,914,106)
Certificates of obligation issued	-	-	22,875,000
Premium on certificates issued	-	-	3,488,426
Insurance recoveries	-	-	1,568,027
Total other financing Sources (uses)	<u>-</u>	<u>3,489,785</u>	<u>26,756,030</u>
Net changes in fund balances	5,699,239	(320,696)	30,917,439
Fund balances, beginning of year	<u>21,982,440</u>	<u>5,380,448</u>	<u>53,527,415</u>
Fund balances, end of year	\$ <u>27,681,679</u>	\$ <u>5,059,752</u>	\$ <u>84,444,854</u>

**ECTOR COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2021**

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

Net change in fund balances-total governmental funds. \$ 30,917,439

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. (1,797)

Other long-term assets that are not available to pay for current period expenditures and, therefore, are deferred in the funds. (18,269)

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. (35,461,619)

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. 10,520,752

The internal service funds are used by management to charge the costs of fleet management and self-insurance costs to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

Change in net position of government activities \$ (2,080,887)  
3,875,619

**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	<b>Business-Type Activities – Enterprise Funds</b>			<b>Governmental</b>
	<b>Coliseum</b>	<b>Airport</b>	<b>Total</b>	<b>Activities</b> <b>Internal Service</b> <b>Funds</b>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 1,343,620	\$ 121,829	\$ 1,465,449	\$ 337,751
Investments	239,372	362,640	602,012	8,438,557
Accounts receivable, net	42,122	10,399	52,521	692,714
Due from other funds	1,027	288	1,315	900
Total current assets	<u>1,626,141</u>	<u>495,156</u>	<u>2,121,297</u>	<u>9,469,922</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	653,000	84,762	737,762	135,700
Building	9,358,961	2,244,936	11,603,897	581,028
Improvements	8,910,679	3,638,842	12,549,521	37,466
Equipment	1,597,273	170,034	1,767,307	9,664,711
Infrastructure	807,803	10,501,718	11,309,521	-
Less accumulated depreciation	<u>(12,177,272)</u>	<u>(9,105,765)</u>	<u>(21,283,037)</u>	<u>(9,045,381)</u>
Net property, plant and equipment	<u>9,150,444</u>	<u>7,534,527</u>	<u>16,684,971</u>	<u>1,373,524</u>
Total assets	<u>10,776,585</u>	<u>8,029,683</u>	<u>18,806,268</u>	<u>10,843,446</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable and other liabilities	35,337	455	35,792	1,748,582
Compensated absences payable	33,773	-	33,773	-
Unearned revenues	57,737	-	57,737	-
Total current liabilities	<u>126,847</u>	<u>455</u>	<u>127,302</u>	<u>1,748,582</u>
<b>NET POSITION</b>				
Investment in capital assets	9,150,444	7,534,527	16,684,971	1,373,524
Unrestricted	1,499,294	494,701	1,993,995	7,721,340
Total net position	<u>\$ 10,649,738</u>	<u>\$ 8,029,228</u>	<u>\$ 18,679,023</u>	<u>\$ 9,094,864</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

(41,717)  
\$ 18,637,249



**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**For the Year Ended September 30, 2021**

	Business-Type Activities			Governmental Activities Internal Service Funds
	Enterprise Funds			
	Coliseum	Airport	Total	
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 621,954	\$ 267,974	\$ 889,928	\$ 14,560,947
Other revenues	51,158	-	51,158	153,531
Total operating revenues	<u>673,112</u>	<u>267,974</u>	<u>941,086</u>	<u>14,714,478</u>
<b>OPERATING EXPENSES</b>				
Salaries	561,109	-	561,109	-
Employee benefits	285,254	-	285,254	-
Auto allowance	4,000	-	4,000	-
Departmental supplies and other	32,909	4,366	37,275	658,436
Maintenance and repairs	88,841	52,029	140,870	583,638
Professional services	26,607	2,500	29,107	1,539,836
Utilities	314,145	42,012	356,157	18,643
Insurance	66,880	42,200	109,080	3,060,696
Claims	-	-	-	10,289,864
Other	2,293	-	2,293	-
Depreciation	704,218	424,712	1,128,930	702,990
Total Operating Expenses	<u>2,086,256</u>	<u>567,819</u>	<u>2,654,075</u>	<u>16,854,103</u>
Operating income (loss)	<u>(1,413,144)</u>	<u>(299,845)</u>	<u>(1,712,989)</u>	<u>(2,139,625)</u>
<b>Nonoperating Revenue (Expenses)</b>				
Investment income	885	1,272	2,157	49,513
Gain (loss) on retirement of assets	10,512	-	10,512	7,910
Hotel Occupancy Tax	405,174	-	405,174	-
Property tax, penalties and interest	996	284	1,280	-
Total nonoperating revenues (expenses)	<u>417,567</u>	<u>1,556</u>	<u>419,123</u>	<u>57,423</u>
Income before contributions and transfers	<u>(995,577)</u>	<u>(298,289)</u>	<u>(1,293,866)</u>	<u>(2,082,202)</u>
<b>Capital contributions</b>				
<b>Transfers in</b>	1,243,601	31,822	1,275,423	-
<b>Transfers (out)</b>	-	(100,000)	(100,000)	-
Changes in net position	<u>248,024</u>	<u>(366,467)</u>	<u>(118,443)</u>	<u>(2,082,202)</u>
<b>Net position, beginning of year</b>	<u>10,401,714</u>	<u>8,395,695</u>		<u>11,177,066</u>
<b>Net position, end of year</b>	<u>\$ 10,649,738</u>	<u>\$ 8,029,228</u>		<u>\$ 9,094,864</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

(1,315)  
\$ (119,758)

**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended September 30, 2021**

	<b>Business-Type Activities</b>			<b>Governmental Activities Internal Service Funds</b>
	<b>Enterprise Funds</b>			
	<b>Coliseum</b>	<b>Airport</b>	<b>Total</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 826,879	\$ 269,457	\$ 1,096,336	\$ 13,878,295
Cash received from miscellaneous sources	51,158	-	51,158	-
Cash received from other income	-	-	-	153,531
Cash paid to employees	(837,507)	-	(837,507)	-
Cash paid for goods and services	(537,893)	(148,730)	(686,623)	(16,383,960)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(497,363)</u>	<u>120,727</u>	<u>(376,636)</u>	<u>(2,352,134)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING</b>				
Hotel occupancy tax	405,174	-	405,174	-
Transfer	1,243,601	(68,178)	1,175,423	-
Property tax, penalties and interest	996	284	1,280	-
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>1,649,771</u>	<u>(67,894)</u>	<u>1,581,877</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(127,024)	-	(127,024)	(259,544)
Proceeds from sale of assets	-	-	-	7,910
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(127,024)</u>	<u>-</u>	<u>(127,024)</u>	<u>(251,634)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	-	(45,221)	(45,221)	-
Proceeds from sale of investments	237,780	-	237,780	922,544
Investment income received on investments	885	1,272	2,157	49,513
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>238,665</u>	<u>(43,949)</u>	<u>194,716</u>	<u>972,057</u>
NET CHANGE IN CASH	1,264,049	8,884	1,272,933	(1,631,711)
<b>CASH, BEGINNING OF YEAR</b>	<u>79,571</u>	<u>112,945</u>	<u>192,516</u>	<u>1,969,462</u>
<b>CASH, END OF YEAR</b>	<u>\$ 1,343,620</u>	<u>\$ 121,829</u>	<u>\$ 1,465,449</u>	<u>\$ 337,751</u>

**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended September 30, 2021**

	<b>Business-Type Activities</b>			<b>Governmental Activities Internal Service Funds</b>
	<b>Coliseum</b>	<b>Airport</b>	<b>Total</b>	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating loss	\$ (1,413,144)	\$ (299,845)	\$ (1,712,989)	\$ (2,139,625)
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	704,218	424,712	1,128,930	702,990
(Increase) decrease in accounts receivable	150,048	1,530	151,578	(681,752)
Increase in due from other funds	977	(48)	929	(900)
Increase (decrease) in accounts payable	(2,218)	(5,622)	(7,840)	(232,847)
Decrease in compensated absences	8,856	-	8,856	-
Increase (decrease) in unearned revenue	53,900	-	53,900	-
Total adjustments	915,781	420,572	1,336,353	(212,509)
Net cash (used in) provided by operating activities	\$ (497,363)	\$ 120,727	\$ (376,636)	\$ (2,352,134)

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2021**

	Tax Collector Assessor Motor Vehicle Account	Tax Collector Assessor Motor Vehicle Sales Tax	Tax Collector Assessor Motor Vehicle Inventory Tax	Total All Custodial Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,523,818	\$ 141,506	\$ 18,801	\$ 8,286,215
Investments	-	-	18,069	6,047,783
Due from Other Governments	-	-	-	260,505
Total Assets	<u>1,523,818</u>	<u>141,506</u>	<u>36,870</u>	<u>14,594,503</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	420,106
Due to Other Governments	<u>1,523,818</u>	<u>141,506</u>	-	<u>2,927,319</u>
Total Liabilities	<u>1,523,818</u>	<u>141,506</u>	-	<u>3,347,425</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	-	-	<u>36,870</u>	<u>11,247,078</u>
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,870</u>	<u>\$ 11,247,078</u>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the Year Ended September 30, 2021**

	Tax Collector Assessor Motor Vehicle Account	Tax Collector Assessor Motor Vehicle Sales Tax	Tax Collector Assessor Motor Vehicle Inventory Tax	Total All Custodial Funds
<b>Additions</b>				
Held for others	\$ -	\$ -	\$ -	\$ 22,325,207
Tax collections for other governments	58,516,835	39,288,320	15,972	97,821,127
Total additions	<u>58,516,835</u>	<u>39,288,320</u>	<u>15,972</u>	<u>120,146,334</u>
<b>Deductions</b>				
Payments to other governments	58,516,835	39,288,320	6,563	97,811,718
Recipient payments	-	-	-	21,589,959
Total deductions	<u>58,516,835</u>	<u>39,288,320</u>	<u>6,563</u>	<u>119,401,677</u>
Change in net position	-	-	9,409	744,657
<b>Net position - beginning, restated</b>	-	-	27,461	10,502,421
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,870</u>	<u>\$ 11,247,078</u>



**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2021**

**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.

## **ECTOR COUNTY, TEXAS**

### **NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

#### **Note 1 - Summary of Significant Accounting Policies (continued)**

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

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.

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. 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.

Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for others and therefore cannot be used to support the government's own program. Fiduciary funds account for assets held by the County as an agent on behalf of various third parties outside the primary government.

Fiduciary funds are excluded from the government-wide presentation of the financial statements.

##### **C. Measurement Focus and Basis of Accounting**

The government-wide statements, proprietary, and fiduciary 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.

## **ECTOR COUNTY, TEXAS**

### **NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

#### **Note 1 - Summary of Significant Accounting Policies (continued)**

##### **C. Measurement Focus and Basis of Accounting (continued)**

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.

Property taxes, sales tax, 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.

All proprietary funds, including the enterprise and internal service funds, and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using an economic resources measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds statement of net position.

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:

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

#### Note 1 - Summary of Significant Accounting Policies (continued)

##### C. Measurement Focus and Basis of Accounting (continued)

The following governmental major funds are used by the County:

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.

American Rescue Plan Fund – The American Rescue Plan Fund accounts for grant funds received as a result of the American Rescue Plan Act of 2021.

Capital Projects Fund – The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Sales Tax District Fund – The Sales Tax District Fund was established by voters under Local Government Code 387 in November of 2018, with tax first being collected in April 2019. The tax collected can only be used within the established Ector County Assistance District and in accordance with local government code 387.

Ector County assistance District is defined as the boundaries of Ector County excluding the cities of Gold Smith and Odessa except for areas in the city of Odessa annexed on or after November 27, 2018.

Local Government Code 387 says a district may perform the following functions in the district:

1. the construction, maintenance, or improvement of roads or highways;
2. the provision of law enforcement and detention services;
3. the maintenance or improvement of libraries, museums, parks, or other recreational facilities;
4. the provision of services that benefit the public health or welfare, including the provision of firefighting and fire prevention services; or
5. the promotion of economic development and tourism.

Additionally, the County reports the following nonmajor fund types:

Debt Service Fund – The Debt Service Fund accounts for the accumulation and disbursement of resources associate with the County's debt obligation. Property taxes and interest income provide the resources necessary to pay the annual principal and interest payments.

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

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

#### Note 1 - Summary of Significant Accounting Policies (continued)

##### C. Measurement Focus and Basis of Accounting (continued)

The following proprietary major funds are used by the County:

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.

Fiduciary Funds – Fiduciary Funds are used to report assets which cannot be used to support County activities and are held in a custodial capacity by the County for the benefit of others. Ector County has the following custodial 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 Statute 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.

##### D. Cash and Cash Equivalents

The County's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statement of cash flows, the County's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

## **ECTOR COUNTY, TEXAS**

### **NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

#### **Note 1 - Summary of Significant Accounting Policies (continued)**

##### ***E. Investments***

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

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

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

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

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

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

##### ***F. 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.

##### ***G. 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.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**H. 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		

**I. 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).

## **ECTOR COUNTY, TEXAS**

### **NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

#### **Note 1 - Summary of Significant Accounting Policies (continued)**

##### ***J. 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.
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.

##### ***K. 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 reflect 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.

##### ***L. Leases***

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

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

#### Note 1 - Summary of Significant Accounting Policies (continued)

##### **M. Fund Balance**

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." Governmental fund assets are those of the General 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.

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.

##### **N. 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.

## **ECTOR COUNTY, TEXAS**

### **NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

#### **Note 1 - Summary of Significant Accounting Policies (continued)**

##### **N. Revenue Recognition – Property Taxes (continued)**

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, 2021 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 2021 tax roll for the 2020-2021 fiscal year was 0.365000 per \$100 assessed valuation, resulting in a tax levy of approximately \$56,936,937 on an assessed valuation of \$15,599,160,860.

##### **O. 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.

##### **P. Implementation of New Standards**

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. There was no impact to the primary government's net position as a result of the implementation of this statement.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* – The statement requires additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, it also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The required changes due to the implementation of the statement did not have a significant impact to the County's disclosure.

GASB Statement No. 98, *The Annual Comprehensive Financial Report* - This statement establishes the term annual comprehensive financial report and its acronym ACFR. This new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**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 difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond	\$	48,612,846
Accrued interest payable		212,218
Compensated absences payable		1,419,580
Net OPEB liability		88,116,951
Net pension liability		31,264,867
Capital lease		<u>6,639,272</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>176,265,734</u>

Deferred inflows and outflows of resources, net - The implementation of GASB 68 (pension) and GASB 75 (OPEB) 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 difference are as follows:

Deferred outflows - pension related	\$	16,040,836
Deferred outflows - OPEB related		19,014,662
Deferred inflows - pension related		(9,107,827)
Deferred intflows - OPEB related		<u>(12,314,598)</u>
	\$	<u>13,633,073</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 difference are as follows:

Capital assets	\$	118,449,951
Less: Accumulated depreciation		<u>(71,741,842)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	\$	<u>46,708,109</u>

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred - The details of this difference are as follows:

Property taxes receivable	\$	296,460
Court fines receivable		<u>550,398</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>846,858</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 2 - Reconciliation of Government-Wide and Fund Financial Statements (continued)**

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 difference are as follows:

Capital outlay	\$ 2,157,602
Depreciation expense	<u>(2,159,399)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$ <u><u>(1,797)</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.

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 difference are as follows:

Issuance of Certificates of Obligation	\$ (22,875,000)
Principal retirements	2,538,348
Bond premium	(3,488,426)
Decrease (Increase) in net OPEB liability	(5,591,151)
Decrease (Increase) in net pension liability	<u>(6,045,390)</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>(35,461,619)</u></u>

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 difference are as follows:

Accrued interest on long-term debt	\$ (169,971)
Amortization of bond premium	503,758
Compensated absences	(68,840)
Changes in pension liabilities and related deferred outflows and inflows of	(13,007,554)
Changes in OPEB liabilities and related deferred outflows and inflows of	<u>23,263,359</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental	\$ <u><u>10,520,752</u></u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 3 - Cash and Investments**

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

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of the deposits. The County’s deposits were \$12,635,686 in cash and cash equivalents and the respective bank balances totaled \$30,331,515. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and the rest was covered by collateral held by the pledging bank’s agent for the County in the County’s name in the amount of \$41,796,158.

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, 2021, are:

	<u>Carrying And Fair Value</u>	<u>Effective Duration or Weighted Average</u>	<u>Credit Risk</u>
Investments:			
Certificates of deposits	\$ 4,198,809	5 to 36 months	
Investments Pools:			
Investment in Texpool	24,236,400	37 days	AAAm – S & P
Investment in TexStar	20,922,642	43 days	AAAm – S & P
Investment in LOGIC	19,377,227	53 days	AAAm – S & P
Investment in Texas CLASS	<u>28,742,580</u>	53 days	AAAm – S & P
Total investments	<u>\$ 97,477,659</u>	(Includes Fiduciary Funds)	

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, 2021, 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

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**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, 2021, all investments (as listed in Note 3), are level 1.

**Note 5 - Receivables**

Receivables as of September 30, 2021, for the County’s individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	<u>General</u>	<u>Capital Project</u>	<u>Sales Tax District</u>	<u>Nonmajor and Other Funds</u>	<u>Coliseum</u>	<u>Airport</u>	<u>Total</u>
Receivables:							
Property taxes	\$ 5,358,665	\$ -	\$ -	\$ 570,574	\$ -	\$ -	\$ 5,929,239
Accounts receivable, net	<u>1,211,385</u>	<u>4,435</u>	<u>3,830,298</u>	<u>786,068</u>	<u>42,122</u>	<u>10,399</u>	<u>5,884,707</u>
Gross receivable	6,570,050	4,435	3,830,298	1,356,642	42,122	10,399	11,813,946
Less: allowance for doubtful accounts	<u>(5,090,732)</u>	<u>-</u>	<u>-</u>	<u>(542,047)</u>	<u>-</u>	<u>-</u>	<u>(5,632,779)</u>
Net total receivables	<u>\$ 1,479,318</u>	<u>\$ 4,435</u>	<u>\$ 3,830,298</u>	<u>\$ 814,595</u>	<u>\$ 42,122</u>	<u>\$ 10,399</u>	<u>\$ 6,181,167</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 6 - Capital Assets**

Capital asset activity for the year ended September 30, 2021, was as follows:

Primary government

	<u>Beginning Balance</u>	<u>Additions/ Completions</u>	<u>Retirements/ Transfers</u>	<u>Ending Balance</u>
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,020,404	\$ -	\$ -	\$ 2,020,404
Construction in progress	22,647,185	1,371,012	(929,400)	23,088,797
Total capital assets, not being depreciated:	<u>24,667,589</u>	<u>1,371,012</u>	<u>(929,400)</u>	<u>25,109,201</u>
Capital assets, being depreciated:				
Buildings	14,355,105	-	383,735	14,738,840
Improvements other than buildings	33,006,666	-	-	33,006,666
Infrastructure	38,471,302	-	100,889	38,572,191
Machinery and equipment	16,098,882	898,300	444,776	17,441,958
Total assets, being depreciated	<u>\$ 101,931,955</u>	<u>\$ 898,300</u>	<u>\$ 929,400</u>	<u>\$ 103,759,655</u>
	<u>Beginning Balance</u>	<u>Additions/ Completions</u>	<u>Retirements/ Adjustments</u>	<u>Ending Balance</u>
Less accumulated depreciation for:				
Buildings	\$ (7,976,781)	\$ (384,726)	\$ -	\$ (8,361,507)
Improvements other than buildings	(24,966,252)	(216,675)	-	(25,182,927)
Infrastructure	(32,566,547)	(688,661)	-	(33,255,208)
Machinery and equipment	(12,563,088)	(1,424,493)	-	(13,987,581)
Total accumulated depreciation	<u>(78,072,668)</u>	<u>(2,714,555)</u>	<u>-</u>	<u>(80,787,223)</u>
Total capital assets, being depreciated, net	<u>23,859,287</u>	<u>(1,816,255)</u>	<u>929,400</u>	<u>22,972,432</u>
Governmental activities capital assets, net	<u>\$ 48,526,876</u>	<u>\$ (445,243)</u>	<u>\$ -</u>	<u>\$ 48,081,633</u>
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 737,762	\$ -	\$ -	\$ 737,762
Construction in progress	4,280,085	-	(4,280,085)	-
Total capital assets, not being depreciated:	<u>5,017,847</u>	<u>-</u>	<u>(4,280,085)</u>	<u>737,762</u>
Capital assets, being depreciated:				
Buildings	7,323,812	-	4,280,085	11,603,897
Improvements other than buildings	12,549,521	-	-	12,549,521
Infrastructure	11,309,521	-	-	11,309,521
Machinery and equipment	1,629,772	137,535	-	1,767,307
Total capital assets, being depreciated	<u>32,812,626</u>	<u>137,535</u>	<u>4,280,085</u>	<u>37,230,246</u>
Less accumulated depreciation for:				
Buildings	(5,090,530)	(311,051)	-	(5,401,581)
Improvements other than buildings	(8,132,462)	(457,211)	-	(8,589,673)
Infrastructure	(5,574,990)	(278,426)	-	(5,853,416)
Machinery and equipment	(1,356,125)	(82,242)	-	(1,438,367)
Total accumulated depreciation	<u>(20,154,107)</u>	<u>(1,128,930)</u>	<u>-</u>	<u>(21,283,037)</u>
Total capital assets, being depreciated, net	<u>12,658,519</u>	<u>(991,395)</u>	<u>4,280,085</u>	<u>15,947,209</u>
Business-type activities capital assets, net	<u>\$ 17,676,366</u>	<u>\$ (991,395)</u>	<u>\$ -</u>	<u>\$ 16,684,971</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 6 - Capital Assets (continued)**

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

Government activities:		
Judicial	\$	85,186
Financial administration		10,597
Law enforcement		95,888
Correction		369,147
Health and welfare		128,220
Cultural and recreation		43,971
Library		7,223
Maintenance		138,492
Highways and streets		884,507
Elections		8,794
Capital Projects		243,226
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets		<u>699,304</u>
Total depreciation expense – Governmental activities	\$	<u>2,714,555</u>
Business-type activities:		
Coliseum	\$	704,218
Airport		<u>424,712</u>
Total depreciation expense – Business-type activities	\$	<u>1,128,930</u>

**Note 7 - Defined Benefit Pension Plan**

*Plan Description*

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS in the aggregate issues an Annual Comprehensive Financial Report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCERS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 and is available at [www.tcdrs.org](http://www.tcdrs.org).

*Benefits Provided*

The Plan provisions are adopted by the governing body of the County (employer), within the options available in the Texas state statutes governing TCERS (TCERS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the Plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

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

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 7 - Defined Benefit Pension Plan (continued)**

*Employees Covered by Benefit Terms*

At the measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	760
Inactive employees entitled to but not yet receiving benefits	852
Active employees	705

*Net Pension Liability*

The County’s net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date.

*Actuarial Assumptions*

The actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Following are key assumptions used in the valuation:

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	14.1 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule.

\*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**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 2021 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 2021. The geometric real rate of return is net of inflation, assumed at 2.0%.

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u>	<u>Geometric Rate of Return</u>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.25%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index		
	(3)	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P		
	Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.25%
	Hedge Fund Research, Inc. (HFRI) Funds of Funds		
Hedge Funds	Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%
		<u>100.00%</u>	

(1) Target asset allocation adopted at the March 2021 TCDRS Board Meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions.

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

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

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

*Discount Rate*

The discount rate used to measure the total pension liability was 7.60 percent.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 7 - Defined Benefit Pension Plan (continued)**

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.60 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 (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate.

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>6.60%</b>	<b>Discount</b>	<b>8.60%</b>
	<u>6.60%</u>	<u>Rate 7.60%</u>	<u>8.60%</u>
Total pension liability	\$ 325,456,592	\$ 290,995,139	\$ 261,892,286
Fiduciary net position	<u>259,730,273</u>	<u>259,730,272</u>	<u>259,730,273</u>
Net pension liability/(asset)	<u>\$ 65,726,319</u>	<u>\$ 31,264,867</u>	<u>\$ 2,162,013</u>

Detailed information about the pension plan’s fiduciary net position is available in the separately issued TCDRS financial report.

Service cost	\$ 5,454,766
Interest on total pension liability	21,346,474
Administrative expenses	190,049
Member contributions	(2,947,120)
Expected investment return net of investment expenses	(19,284,105)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(752,944)
Recognition of assumption changes or inputs	5,010,856
Recognition of investment gains or losses	(2,737,843)
Other	<u>153,815</u>
Pension expense	<u>\$ 6,433,948</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 7 - Defined Benefit Pension Plan (continued)**

*Changes in Net Pension Liability*

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability/ (Asset)</u>
Balances at 12/31/2019	\$ 266,421,226	\$ 241,201,749	\$ 25,219,477
Changes for the year:			
Service cost	5,454,766	-	5,454,766
Interest on total pension liability	21,346,474	-	21,346,474
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(250,168)	-	(250,168)
Effect of assumptions changes or inputs	15,032,567	-	15,032,567
Refund of contributions	(517,207)	(517,207)	-
Benefit payments	(16,492,519)	(16,492,519)	-
Administrative expenses	-	(190,049)	190,049
Member contributions	-	2,947,120	(2,947,120)
Net investment income	-	24,905,433	(24,905,433)
Employer contributions	-	8,029,561	(8,029,561)
Other	-	(153,816)	153,816
Balances at 12/31/2020	<u>\$ 290,995,139</u>	<u>\$ 259,730,272</u>	<u>\$ 31,264,867</u>

*Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At September 30, 2021, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 490,641
Changes in assumptions	-	10,021,711
Net difference between projected and actual earnings	9,107,827	-
Contributions made subsequent to measurement date	-	5,528,484
Total	<u>\$ 9,107,827</u>	<u>\$ 16,040,836</u>

The \$5,528,484 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:

2022	\$ 2,621,060
2023	4,640,538
2024	(4,732,809)
2025	(1,124,264)
Total	<u>\$ 1,404,525</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 8 - Other Post-Employment Benefits**

Plan Description

The County is self-insured for employee and retiree and healthcare and administers a multi-employer defined benefit postemployment plan. The County provides post-employment healthcare benefits to its retired employees who meet the TCDRS retirement eligibility requirements.

The plan provides medical and dental coverage to plan members. Retiree, spouse and eligible dependents are required to enroll in Medicare parts A and B once eligible.

In addition to the plan that is provided to the County employees and retirees, the Ector County Appraisal District also participates in the plan.

The Ector County Appraisal District pays a monthly premium per employee and dependent as determined by the Ector County Commissioners' Court.

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

Number of participants in the plan as of December 31, 2020 (measurement date) is as follows:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	263
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Members	<u>692</u>
Total	<u><u>955</u></u>

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, 2021, 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.

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 8 - Other Post-Employment Benefits (continued)**

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age
Discount Rate	2.00% as of December 31, 2020
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 7.20% declining to an ultimate rate of 4.25% after 15 years. Medicare: Initial rate of 6.30% declining to an ultimate rate of 4.25% after 15 years.
Participation Rates	<u>Retiree Medical:</u> 95% of retirees hired before October 1, 2015 0% of retirees hired on or after October 1, 2015
	<u>Retiree Life Insurance:</u> 100% regardless of date of hire
Other Information:	
Notes	The discount rate changed from 2.75% as of December 31, 2019 to 2.00% as of December 31, 2020. Additionally, the health care trend rates were slightly updated and the methodology for determining service cost was updated.

year-to-year basis.

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

Service Cost	\$ 2,775,081
Interest on the total net OPEB liability	2,281,153
Changes of benefit terms	-
Difference between expected and actual experience of the total net OPEB liability	(5,230,961)
Changes of assumptions	7,690,510
Benefit payments	<u>(1,924,632)</u>
Net change in total net OPEB liability	5,591,151
Total net OPEB liability-beginning	<u>82,525,800</u>
Total net OPEB liability-ending	<u>\$ 88,116,951</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 8 - Other Post-Employment Benefits (continued)**

Statement of OPEB expense

Service Cost	\$	2,775,081
Interest on the total net OPEB Liability		2,281,153
Current-Period Benefit Changes		-
OPEB Plan Administrative Expense		-
Recognition of Current Year Outflow (inflow) due to Liabilities		325,665
Amortization of Prior Year Outflow (Inflow) due to Liabilities		<u>141,240</u>
Total OPEB Expense	\$	<u><u>5,523,139</u></u>

Deferred Outflows and Inflows of Resources

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 11,565,298	\$ -
Changes in assumptions	749,300	16,090,051
Contributions made subsequent to measurement date	-	<u>2,924,611</u>
Total	<u>\$ 12,314,598</u>	<u>\$ 19,014,662</u>

The \$2,924,611 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:

2022	\$	466,905
2023		466,905
2024		365,836
2025		1,236,791
2026		733,458
Thereafter		<u>505,558</u>
Total	\$	<u><u>3,775,453</u></u>

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 2.00% 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 1.00%	Current Discount Rate Assumption 2.00%	1% Increase 3.00%
<u>\$ 104,227,721</u>	<u>\$ 88,116,951</u>	<u>\$ 75,358,189</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 8 - Other Post-Employment Benefits (continued)**

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:

	Current Healthcare Cost		
	1% decrease	Trend Rate Assumption	1% Increase
	\$ 73,623,630	\$ 88,116,951	\$ 107,235,819

**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.

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 funds to cover costs that exceed their special revenue source. In addition, the General Fund transfers large dollars to the airport fund to support their expenditures.

Individual fund interfund receivable and payable balances at September 30, 2021, arising from these transactions, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 39,426
Nonmajor Governmental Funds	General Fund	14,884
Coliseum Fund	General Fund	934
Coliseum Fund	Nonmajor Governmental Funds	93
Airport Fund	General Fund	262
Airport Fund	Nonmajor Governmental Funds	26
Internal Service Fund	Nonmajor Governmental Funds	900
Nonmajor Governmental Funds	Nonmajor Governmental Funds	31,271
Fiduciary Funds	General Fund	5,535
Total		<u>\$ 93,331</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 9 - Interfund Transactions (continued)**

Interfund transfers for the year ended September 30, 2021, are as follows:

Transfers Out:	General	American Rescue Plan Fund	Nonmajor Governmental Funds	Airport Fund	Total
General Fund	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Capital Projects Fund	1,140,898	-	-	100,000	1,240,898
Nonmajor Governmental Funds	3,493,785	-	-	-	3,493,785
Airport Fund	31,822	-	-	-	31,822
Coliseum Fund	1,243,601	-	-	-	1,243,601
Total	\$ 5,910,106	\$ -	\$ 4,000	\$ 100,000	\$ 6,014,106

**Note 10 - Long-Term Liabilities**

**GOVERNMENTAL ACTIVITIES:**

The following is a summary of long-term liabilities for governmental activities of the County for the year ended September 30, 2021:

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2021	Due Within One Year
Tax Notes - Series 2017	\$ 23,435,000	\$ -	\$ (950,000)	\$ 22,485,000	\$ 990,000
Certificates of Obligation Series	-	22,875,000	(1,290,000)	21,585,000	1,125,000
Bond Premium	1,558,178	3,488,426	(503,758)	4,542,846	-
Capital Lease	6,937,620	-	(298,348)	6,639,272	324,871
Compensated Absences	1,350,740	2,515,278	(2,446,438)	1,419,580	1,419,580
Net OPEB Liability	82,525,800	5,591,151	-	88,116,951	-
Net Pension Liability	25,219,477	6,045,390	-	31,264,867	-
Total	\$ 141,026,815	\$ 40,515,245	\$ (5,488,544)	\$ 176,053,516	\$ 3,859,451

On October 2020, the County issued \$22,875,000 of Certificates of Obligation, Series 2020 (the Certificates). Proceeds from the sale of the Certificates will be used for construction of a juvenile detention center. The Certificates mature in 2035 and carry an interest rate that ranges between 3.00% and 5.00%.

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

**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, 2021:

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2021	Due Within One Year
Compensated Absences	\$ 24,917	\$ 208,705	\$ (199,849)	\$ 33,773	\$ 33,773

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 10 - Long-Term Liabilities (continued)**

Tax Notes at September 30, 2021, consist of the following:

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Maturity Date</u>	<u>Principal Outstanding</u>	<u>Range of Annual Principal Installments</u>
Tax Notes Serviced by Tax Collections Certificate of Obligation – Series 2017	\$ 23,345,000	4.000 %	2/15/2022	\$ 22,485,000	\$ 990,000
		5.000 %	2/15/2023		1,035,000
		5.000 %	2/15/2024		1,085,000
		5.000 %	2/15/2025		1,140,000
		5.000 %	2/15/2026		1,200,000
		5.000 %	2/15/2027		1,265,000
		5.000 %	2/15/2028		1,325,000
		4.000 %	2/15/2029		1,390,000
		4.000 %	2/15/2030		1,445,000
		4.000 %	2/15/2031		1,505,000
		3.000 %	2/15/2032		1,555,000
		3.000 %	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

Principal payments are due annually for Certificates of Obligation 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, 2021, are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,115,000	1,697,738	3,812,738
2023	2,220,000	1,594,313	3,814,313
2024	2,330,000	1,480,563	3,810,563
2025	2,450,000	1,361,063	3,811,063
2026	2,575,000	1,235,438	3,810,438
2028-2031	14,875,000	4,191,240	19,066,240
2032-2036	15,685,000	1,417,403	17,102,403
2037-2041	1,820,000	29,575	55,227,758
	<u>\$ 44,070,000</u>	<u>13,007,333</u>	<u>110,455,516</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 11 - Capital Lease**

The County executed a lease agreement classified as capital lease for leasehold improvements. The lease has annual payments ranging from \$453,934 to \$605,000 and bears interest at 2.24% over fifteen years maturing in 2035. The lease agreement qualifies as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amounts due over the next five years and thereafter are:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 324,871	\$ 148,895	\$ 473,766
2023	343,066	141,609	484,675
2024	362,004	133,915	495,919
2025	381,700	125,797	507,497
2026	431,651	117,237	548,888
Thereafter	4,795,980	560,246	5,356,226
	<u>\$ 6,639,272</u>	<u>1,227,699</u>	<u>7,866,971</u>

**Note 12 - 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.

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 13 - 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, 2019, 2020 and 2021, 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 and other liabilities. Changes in the balances of claims liabilities during the past two years are as follows:

	<b>Self- Insurance Health Fund</b>	<b>Self- Insurance Liability Fund</b>
Unpaid claims, September 30, 2019	\$ 228,729	\$ 100,000
Insured claims, (Including IBNRs)	(6,219,797)	(98,750)
Claim payments	<u>6,227,882</u>	<u>98,750</u>
Unpaid claims, September 30, 2020	236,814	100,000
Insured claims, (Including IBNRs)	(8,262,953)	(98,750)
Claim payments	<u>8,245,124</u>	<u>98,750</u>
Unpaid claims, September 30, 2021	<u>\$ 218,985</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.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

#### Note 14 - 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, various Texas Department of Health Grants, and funds received under the American Rescue Plan Act.

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 a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County’s legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

#### Note 15 - 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, 2021, the County abated property taxes totaling \$842,365 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.
- Terms of abatement: 100% exemption from ad valorem taxes for five (5) years
- The abatement for fiscal year 2021 amounted to \$361,320.

##### **B. Oberon Solar 1A LLC**

- Commitment: New solar farm to provide solar energy to approximately 30,000 household
- Terms of abatement: 100% of real and personal property exemption for 5 years, and 50% in years 6-10
- The abatement for the fiscal year 2021 amounted to \$445,304

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 16 - 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, 2021:

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax District Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund Balances:						
Nonspendable:						
Inventories	\$ 30,908	\$ -	\$ -	\$ -	\$ -	\$ 30,908
Total Nonspendable	<u>30,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,908</u>
Restricted for:						
Creditors	1,667,335	-	146,641	154,290	109,600	2,077,866
Capital projects	-	-	32,482,728	-	-	32,482,728
Imposed by law	-	-	65,035	14,811,940	4,455,418	19,332,393
Debt service	-	-	-	-	241,713	241,713
Total Restricted	<u>1,667,335</u>	<u>-</u>	<u>32,694,404</u>	<u>14,966,230</u>	<u>4,806,731</u>	<u>54,134,700</u>
Committed for:						
Program purposes	552,912	-	-	-	-	552,912
Assigned to:						
County Operations	933,377	-	1,811,591	12,715,449	862,653	16,323,070
Unassigned	14,011,508	1,388	-	-	(609,632)	13,403,264
Total Fund Balance	<u>\$ 17,196,040</u>	<u>\$ 1,388</u>	<u>\$ 34,505,995</u>	<u>\$ 27,681,679</u>	<u>\$ 5,059,752</u>	<u>\$ 84,444,854</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.

**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 Commissions’ 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.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS (continued)**

**Note 16 - Fund Balances (continued)**

**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 17 - 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, 2021, are reported in the table below:

<b>Governmental Activities:</b>	
Major Funds	
General Fund	\$ 933,377
Capital Projects	1,811,591
Non Major Funds	862,653
Total Governmental Activities	<u>\$ 3,607,621</u>
<b>Business/Type Activities:</b>	
Coliseum	\$ 9,626
Airport	132,974
Total Business-Type Activities	<u>\$ 142,600</u>
<b>Internal Service Funds:</b>	
Vehicle Maintenance	\$ 259,152
Self Insurance Health	11,000
	<u>\$ 270,152</u>

**Note 18 - Subsequent Events**

Management of the County has performed an evaluation of the County’s activity through March 22, 2022, the date these financial statements were available for issuance and noted no other items for disclosure.



**REQUIRED SUPPLEMENTARY INFORMATION**

**ECTOR COUNTY, TEXAS**

**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 52,861,119	\$ 53,061,119	\$ 51,602,992	\$ (1,458,127)
Fines and Forfeitures	1,394,000	1,424,000	1,553,588	129,588
Licenses and Permits	314,250	314,250	313,684	(566)
Intergovernmental Charges	1,516,010	1,548,510	2,178,260	629,750
Charges for Current Services	8,473,100	8,873,100	9,130,086	256,986
Investment Income	275,000	275,000	151,298	(123,702)
Other	54,500	71,220	703,797	632,577
Total Revenues	<u>64,887,979</u>	<u>65,567,199</u>	<u>65,633,705</u>	<u>66,506</u>
<b>EXPENDITURES</b>				
Current				
Administrative	1,657,685	1,673,760	1,440,112	233,648
Judicial	15,462,555	15,487,217	14,207,252	1,279,965
Financial Administration	6,196,090	6,357,352	5,634,092	723,260
Law Enforcement	10,015,841	9,492,848	9,224,432	268,416
Correction	19,049,034	19,638,407	18,026,415	1,611,992
Health and Welfare	1,436,875	1,504,981	1,307,524	197,457
Fire Protection	903,275	903,275	882,917	20,358
Culture and Recreation	563,611	563,720	465,794	97,926
Library	1,726,287	1,739,207	1,529,340	209,867
Maintenance	5,678,267	5,775,293	5,266,344	508,949
Conservation of Natural Resources	172,250	172,250	145,827	26,423
Nondepartmental	900,551	3,410,202	2,935,708	474,494
Total Expenditures	<u>63,762,321</u>	<u>66,718,512</u>	<u>61,065,757</u>	<u>5,652,755</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,125,658</u>	<u>(1,151,313)</u>	<u>4,567,948</u>	<u>5,719,261</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	4,000	4,000
Transfers (Out)	<u>(1,125,000)</u>	<u>(1,325,000)</u>	<u>(5,910,106)</u>	<u>(4,585,106)</u>
Total Other Financing Sources (Uses)	<u>(1,125,000)</u>	<u>(1,325,000)</u>	<u>(5,906,106)</u>	<u>(4,581,106)</u>
Net Change in Fund Balance	658	(2,476,313)	(1,338,158)	1,138,155
<b>Fund Balance, Beginning of Year</b>	<u>18,534,198</u>	<u>18,534,198</u>	<u>18,534,198</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 18,534,856</u>	<u>\$ 16,057,885</u>	<u>\$ 17,196,040</u>	<u>\$ 1,138,155</u>

**ECTOR COUNTY, TEXAS**

**SALES TAX DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Sales Tax	\$ 12,000,000	\$ 12,502,583	\$ 18,951,283	\$ 6,448,700
Investment Income	30,000	30,000	33,090	3,090
Total Revenues	<u>12,030,000</u>	<u>12,532,583</u>	<u>18,984,373</u>	<u>6,451,790</u>
<b>EXPENDITURES</b>				
Law Enforcement				
Salaries	770,776	770,776	588,752	182,024
Employee Benefits	363,803	363,803	305,148	58,655
Allowances	30,000	30,000	16,600	13,400
Departmental Supplies and expense	-	26,933	26,933	-
Professional Services	-	203,465	203,465	-
Insurance	15,496	15,496	9,790	5,706
Correction				
Salaries	3,380,770	3,846,929	3,604,043	242,886
Employee Benefits	1,883,449	1,918,253	1,870,202	48,051
Insurance	62,013	62,046	56,520	5,526
Health and Welfare				
Salaries	155,112	173,905	173,904	1
Employee Benefits	75,411	79,339	78,139	1,200
Departmental Supplies and expense	500	35,840	35,825	15
Professional Services	100,000	77,279	15,879	61,400
Insurance	2,382	2,382	2,237	145
Highway and Streets				
Salaries	764,007	764,007	663,633	100,374
Employee Benefits	377,173	377,173	348,228	28,945
Departmental Supplies and expense	1,392,847	1,500,799	1,468,668	32,131
Professional Services	2,000,000	19,355	19,218	137
Insurance	22,949	22,949	16,571	6,378
Capital Outlay	<u>8,654,900</u>	<u>20,055,559</u>	<u>3,781,379</u>	<u>16,274,180</u>
Total Expenditures	<u>20,051,588</u>	<u>30,346,288</u>	<u>13,285,134</u>	<u>17,061,154</u>
Excess (Deficiency) of Revenues Over Expenditu	(8,021,588)	(17,813,705)	5,699,239	23,512,944
<b>Fund Balance, Beginning of Year</b>	<u>21,982,440</u>	<u>21,982,440</u>	<u>21,982,440</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 13,960,852</u>	<u>\$ 4,168,735</u>	<u>\$ 27,681,679</u>	<u>\$ 23,512,944</u>

## **ECTOR COUNTY, TEXAS**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

#### **SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

#### **BUDGET (GAAP BASIS) AND ACTUAL**

***For the Year Ended September 30, 2021***

#### **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.

**ECTOR COUNTY, TEXAS**

**SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
FOR THE LAST SEVEN MEASUREMENT YEARS**

	Year Ended December 31:						
	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>							
Service costs	\$ 5,454,766	\$ 4,674,505	\$ 4,756,722	\$ 5,046,106	\$ 5,471,354	\$ 4,692,045	\$ 4,471,872
Interest on total pension liability	21,346,474	20,426,161	20,004,517	19,245,632	18,419,455	17,794,346	17,092,143
Effect of plan changes	-	-	-	-	-	(942,288)	-
Effect of assumption changes or inputs	15,032,567	-	-	1,397,784	-	2,554,444	-
Effect of economic/demographic (gains) or losses	(250,168)	1,972,262	(3,980,926)	(1,195,692)	(1,912,586)	(2,560,045)	(717,619)
Benefit payments/refunds of contributions	(17,009,726)	(15,992,685)	(15,011,653)	(14,666,068)	(13,638,326)	(13,195,875)	(12,959,826)
Net changes in total pension liability	24,573,913	11,080,243	5,768,660	9,827,762	8,339,897	8,342,627	7,886,570
Total pension liability, beginning	266,421,226	255,340,983	249,572,323	239,744,560	231,404,663	223,062,036	215,175,465
Total pension liability, ending (a)	290,995,139	266,421,226	255,340,983	249,572,322	239,744,560	231,404,663	223,062,035
<b>Fiduciary Net Position</b>							
Employer contributions	8,029,561	6,667,365	5,706,236	5,238,818	4,987,606	5,033,938	4,708,962
Member contributions	2,947,120	2,556,840	2,251,938	2,251,724	2,237,630	2,225,217	2,071,475
Investment income net of investment expenses	24,905,433	35,037,226	(4,282,081)	29,554,178	14,483,384	(2,118,465)	13,265,027
Benefit payments/refunds of contributions	(17,009,726)	(15,992,685)	(15,011,653)	(14,666,068)	(13,638,327)	(13,195,875)	(12,959,826)
Administrative expenses	(190,049)	(183,805)	(171,334)	(149,896)	(157,572)	(144,215)	(155,513)
Other	(153,816)	(196,833)	(575,839)	(97,346)	(1,227,833)	(606,472)	(416,746)
Net changes in fiduciary net position	18,528,523	27,888,108	(12,082,733)	22,131,410	6,684,888	(8,805,872)	6,513,379
Fiduciary net position, beginning	241,201,749	213,313,641	225,396,374	203,264,963	196,580,076	205,385,948	198,872,569
Fiduciary net position, ending (b)	259,730,272	241,201,749	213,313,641	225,396,373	203,264,964	196,580,076	205,385,948
Net pension liability, ending= (a) – (b)	\$ 31,264,867	\$ 25,219,477	\$ 42,027,342	\$ 24,175,949	\$ 36,479,596	\$ 34,824,587	\$ 17,676,087
Fiduciary net position as a % of total pension liability	89.26%	90.53%	83.54%	90.31%	84.78%	84.95%	92.08%
Pensionable covered payroll	\$ 42,101,716	\$ 36,429,306	\$ 32,170,544	\$ 32,167,480	\$ 31,970,895	\$ 31,788,813	\$ 29,592,501
Net pension liability as a % of covered payroll	74.26%	69.23%	130.64%	75.16%	114.10%	109.55%	59.73%

This schedule is intended to show information for ten years, additional information will be displayed as it becomes available.

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

Fiscal Year Ended	Actuarially Determined Contribution <sup>(3)</sup>	Actual Employer Contribution <sup>(1)</sup>	Contribution Deficiency (Excess)	Covered Payroll <sup>(2)</sup>	Actual Contribution as a % of Covered Payroll
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	5,703,838	5,596,682	107,156	32,170,544	17.4%
2019	6,667,365	6,491,632	175,733	36,429,306	17.8%
2020	8,029,561	7,560,452	469,109	42,101,716	18.0%
2021	N/A	7,699,951	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.
- (3) Actuarially Determined Contributions are for the measurement year

**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	14.1 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.50%, 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	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019 New inflation
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020 No changes in the plan provisions were reflected in the Schedule

\*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

**ECTOR COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS  
THE LAST FOUR MEASUREMENT YEARS**

	Measurement Year			
	2020	2019	2018	2017
<b>Total OPEB Liability</b>				
Service costs	\$ 2,775,081	\$ 1,982,424	\$ 2,554,520	\$ 3,238,782
Interest on total OPEB liability	2,281,153	2,608,520	2,765,065	2,819,008
Changes of Benefit Terms	-	-	(2,059,686)	-
Differences between expected and actual experience of the total OPEB liability	(5,230,961)	(719,029)	(12,841,348)	376,514
Changes of Assumptions	7,690,510	10,256,614	(1,437,152)	5,805,666
Benefit Payments	<u>(1,924,632)</u>	<u>(1,844,033)</u>	<u>(1,999,101)</u>	<u>(2,702,554)</u>
<b>Net Change in Total OPEB Liability</b>	5,591,151	12,284,496	(13,017,702)	9,537,416
<b>Total OPEB Liability - Beginning</b>	<u>82,525,800</u>	<u>70,241,304</u>	<u>83,259,006</u>	<u>73,721,590</u>
<b>Total OPEB Liability -Ending</b>	<u>88,116,951</u>	<u>82,525,800</u>	<u>70,241,304</u>	<u>83,259,006</u>
<b>Covered-Employee Payroll</b>	\$ 39,630,992	\$ 34,042,555	\$ 30,059,827	\$ 30,299,157
<b>Total OPEB Liability as a percentage of covered-employee payroll</b>	222.34%	242.42%	233.67%	274.79%
<b>OPEB Liability</b>				
Ending total OPEB liability	\$ 88,116,951	\$ 82,525,800	\$ 70,241,304	\$ 83,259,006
Fiduciary net position	-	-	-	-
Net OPEB liability	<u>\$ 88,116,951</u>	<u>\$ 82,525,800</u>	<u>\$ 70,241,304</u>	<u>\$ 83,259,006</u>
Fiduciary net position as a % of total OPEB liability	0%	0%	0%	N/A

This schedule is intended to show information for ten years, additional information will be displayed as it becomes available.

**Notes to Schedule:**

1. Changes of assumptions and other inputs reflect a change in the discount rate from 2.75 as of December 31,2019 to 2.00% as of December 31, 2020. This change increased the total OPEB liability.
2. The trend rates were reset to better reflect the plan’s anticipates experience. This change slightly increased the total OPEB liability.
3. The methodology for determining service cos was updated to accrue the benefits over each employee’s service with Ector County. This change decreased the total OPEB liability.



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## **ECTOR COUNTY, TEXAS**

### **GENERAL FUND REVENUE AND EXPENDITURE DETAIL, DEBT SERVICE, CAPITAL PROJECTS AND NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS SEPTEMBER 30, 2021**

Additional general fund, debt service and capital projects 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.

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

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
- Juvenile IV-E Program
- Health Epidemiology
- TJJD Grant A Pre & Post
- TJJD Grant A Community Diversion

**ECTOR COUNTY, TEXAS**

**GENERAL FUND**

**SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>TAXES</b>				
Property Taxes	\$ 52,337,742	\$ 52,337,742	\$ 50,791,898	\$ (1,545,844)
Interest and Penalties	523,377	723,377	811,094	87,717
Total Taxes	<u>52,861,119</u>	<u>53,061,119</u>	<u>51,602,992</u>	<u>(1,458,127)</u>
<b>FINES AND FORFEITURES</b>	1,394,000	1,424,000	1,553,588	129,588
<b>LICENSES AND PERMITS</b>	314,250	314,250	313,684	(566)
<b>INITERGOVERNMENTAL CHARGES</b>	1,516,010	1,548,510	2,178,260	629,750
<b>CHARGES FOR CURRENT SERVICES</b>				
Judicial Fees	1,591,800	1,591,800	1,879,245	287,445
Tax Assessor Collector Fees	2,840,000	2,840,000	2,840,000	-
Law Enforcement Fees	750,200	750,200	904,940	154,740
Correctional Fees	2,153,000	2,553,000	2,376,667	(176,333)
Health Department Services	219,000	219,000	228,876	9,876
County Portion State Fees	175,000	175,000	175,000	-
Other Services	744,100	744,100	725,358	(18,742)
Total Charges for Current Services	<u>8,473,100</u>	<u>8,873,100</u>	<u>9,130,086</u>	<u>256,986</u>
<b>INVESTMENT INCOME</b>	275,000	275,000	151,298	(123,702)
<b>OTHER</b>	54,500	71,220	703,797	632,577
Total Revenues	<u>\$ 64,887,979</u>	<u>\$ 65,567,199</u>	<u>\$ 65,633,705</u>	<u>\$ 66,506</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>ADMINISTRATIVE</b>				
County Judge				
Salaries	\$ 226,319	\$ 226,319	\$ 226,311	\$ 8
Employee Benefits	95,187	95,187	94,391	796
Auto Allowance	8,400	8,400	8,400	-
Travel and Education	6,000	6,000	1,589	4,411
Departmental Supplies and Expenditures	4,700	4,700	4,502	198
Professional Services	1,312	1,343	1,240	103
Insurance	914	914	677	237
Total County Judge	<u>342,832</u>	<u>342,863</u>	<u>337,110</u>	<u>5,753</u>
Commissioners' Court				
Salaries	146,579	146,579	93,965	52,614
Employee Benefits	69,152	69,152	46,527	22,625
Auto Allowance	900	900	900	-
Travel and Education	-	250	250	-
Departmental Supplies and Expenditures	8,196	8,842	8,839	3
Insurance	634	582	392	190
Total Commissioners' Court	<u>225,461</u>	<u>226,305</u>	<u>150,873</u>	<u>75,432</u>
Commissioner Precinct #1				
Salaries	60,218	60,218	60,216	2
Employee Benefits	28,353	28,353	27,986	367
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,400	3,400	1,870	1,530
Departmental Supplies and Expenditures	1,020	1,920	1,784	136
Insurance	374	374	337	37
Total Commissioner Precinct #1	<u>98,765</u>	<u>99,665</u>	<u>97,593</u>	<u>2,072</u>
Commissioner Precinct #2				
Salaries	61,258	61,258	61,256	2
Employee Benefits	28,631	28,631	28,046	585
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	1,403	1,397
Departmental Supplies and Expenditures	570	570	520	50
Insurance	199	199	161	38
Total Commissioner Precinct #2	<u>98,858</u>	<u>98,858</u>	<u>96,786</u>	<u>2,072</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>ADMINISTRATIVE (Continued)</b>				
Commissioner Precinct #3				
Salaries	\$ 60,782	\$ 60,782	\$ 60,780	2
Employee Benefits	28,504	28,504	28,059	445
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,400	3,150	1,836	1,314
Departmental Supplies and Expenditures	1,020	1,920	1,776	144
Insurance	376	376	338	38
Total Commissioner Precinct #3	<u>99,482</u>	<u>100,132</u>	<u>98,189</u>	<u>1,943</u>
Commissioner Precinct #4				
Salaries	61,654	61,654	61,652	2
Employee Benefits	28,737	28,737	28,242	495
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,743	2,099	644
Departmental Supplies and Expenditures	670	1,027	1,027	-
Insurance	201	201	162	39
Total Commissioner Precinct #4	<u>99,462</u>	<u>99,762</u>	<u>98,582</u>	<u>1,180</u>
Human Resources				
Salaries	391,508	391,508	321,789	69,719
Employee Benefits	170,011	170,011	140,578	29,433
Auto Allowance	1,800	1,800	750	1,050
Travel and Education	3,150	3,150	263	2,887
Departmental Supplies and Expenditures	54,667	68,017	44,616	23,401
Professional Services	70,000	70,000	51,983	18,017
Insurance	1,689	1,689	1,000	689
Total Human Resources	<u>692,825</u>	<u>706,175</u>	<u>560,979</u>	<u>145,196</u>
Total Administrative	<u>1,657,685</u>	<u>1,673,760</u>	<u>1,440,112</u>	<u>233,648</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL</b>				
<b>70<sup>th</sup> District Court</b>				
Salaries	\$ 217,375	\$ 217,375	\$ 165,513	\$ 51,862
Employee Benefits	101,348	101,348	87,184	14,164
Travel and Education	5,000	1,000	140	860
Departmental Supplies and Expenditures	5,490	9,490	2,338	7,152
Professional Services	595	595	395	200
Insurance	1,708	1,708	519	1,189
<b>Total 70<sup>th</sup> District Court</b>	<b>331,516</b>	<b>331,516</b>	<b>256,089</b>	<b>75,427</b>
<b>161<sup>st</sup> District Court</b>				
Salaries	208,903	208,903	203,310	5,593
Employee Benefits	99,082	98,315	96,740	1,575
Travel and Education	5,000	1,182	669	513
Departmental Supplies and Expenditures	6,085	14,760	8,841	5,919
Insurance	1,669	1,669	979	690
<b>Total 161<sup>th</sup> District Court</b>	<b>320,739</b>	<b>324,829</b>	<b>310,539</b>	<b>14,290</b>
<b>244<sup>th</sup> District Court</b>				
Salaries	214,947	221,489	221,489	-
Employee Benefits	100,698	101,519	101,519	-
Travel and Education	5,000	378	378	-
Departmental Supplies and Expenditures	4,750	1,927	1,236	691
Professional Services	1,335	1,417	1,351	66
Insurance	1,629	1,629	1,330	299
<b>Total 244<sup>th</sup> District Court</b>	<b>328,359</b>	<b>328,359</b>	<b>327,303</b>	<b>1,056</b>
<b>358<sup>th</sup> District Court</b>				
Salaries	269,343	269,343	227,994	41,349
Employee Benefits	126,050	126,050	114,395	11,655
Travel and Education	5,000	5,000	168	4,832
Departmental Supplies and Expenditures	4,750	5,525	2,865	2,660
Professional Services	1,335	1,342	746	596
Insurance	1,934	1,934	1,353	581
<b>Total 358<sup>th</sup> District Court</b>	<b>408,412</b>	<b>409,194</b>	<b>347,521</b>	<b>61,673</b>
<b>446<sup>th</sup> District Court</b>				
Salaries	206,128	206,128	154,266	51,862
Employee Benefits	98,339	98,339	84,238	14,101
Travel and Education	3,000	3,000	1,771	1,229
Departmental Supplies and Expenditures	3,450	3,450	1,621	1,829
Professional Services	3,744	3,744	3,467	277
Insurance	1,592	1,592	483	1,109
<b>Total 446<sup>th</sup> District Court</b>	<b>316,253</b>	<b>316,253</b>	<b>245,846</b>	<b>70,407</b>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>JUDICIAL (Continued)</b>				
District Clerk				
Salaries	\$ 942,743	\$ 942,743	\$ 887,954	\$ 54,789
Employee Benefits	532,283	532,283	513,888	18,395
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	6,000	6,000	4,519	1,481
Departmental Supplies and Expenditures	40,340	40,340	34,414	5,926
Professional Services	78,134	79,134	39,435	39,699
Insurance	3,961	3,961	3,043	918
Total District Clerk	<u>1,608,561</u>	<u>1,609,561</u>	<u>1,488,353</u>	<u>121,208</u>
District Attorney				
Salaries	2,342,770	2,341,140	2,227,141	113,999
Employee Benefits	1,000,513	1,000,513	963,460	37,053
Auto Allowance	24,750	26,380	26,376	4
Travel and Education	9,100	12,125	12,124	1
Departmental Supplies and Expenditures	49,000	50,274	33,155	17,119
Professional Services	83,319	83,319	47,193	36,126
Insurance	10,762	10,762	8,668	2,094
Total District Attorney	<u>3,520,214</u>	<u>3,524,513</u>	<u>3,318,117</u>	<u>206,396</u>
County Court at Law #1				
Salaries	298,870	298,870	298,633	237
Employee Benefits	112,348	112,348	109,984	2,364
Travel and Education	4,000	3,975	1,360	2,615
Departmental Supplies and Expenditures	2,180	2,174	1,659	515
Professional Services	1,085	1,116	1,116	-
Insurance	1,156	1,156	940	216
Total County Court at Law #1	<u>419,639</u>	<u>419,639</u>	<u>413,692</u>	<u>5,947</u>
County Court at Law #2				
Salaries	304,448	304,448	303,464	984
Employee Benefits	113,839	113,839	111,154	2,685
Travel and Education	1,200	1,189	1,188	1
Departmental Supplies and Expenditures	2,626	2,362	1,617	745
Professional Services	1,053	1,328	1,229	99
Insurance	1,108	1,108	889	219
Total County Court at Law #2	<u>424,274</u>	<u>424,274</u>	<u>419,541</u>	<u>4,733</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>JUDICIAL (Continued)</b>				
County Clerk				
Salaries	806,130	806,130	773,634	32,496
Employee Benefits	464,893	464,893	451,124	13,769
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	6,000	6,000	5,409	591
Departmental Supplies and Expenditures	46,965	46,965	46,399	566
Professional Services	10,653	11,379	9,376	2,003
Insurance	3,370	3,370	2,662	708
Total County Clerk	<u>1,341,911</u>	<u>1,342,637</u>	<u>1,292,504</u>	<u>50,133</u>
County Attorney				
Salaries	1,309,729	1,309,729	1,083,993	225,736
Employee Benefits	570,085	570,085	504,978	65,107
Auto Allowance	12,600	12,600	10,631	1,969
Travel and Education	3,000	3,000	2,963	37
Departmental Supplies and Expenditures	25,000	23,640	11,950	11,690
Professional Services	17,441	19,989	19,616	373
Insurance	5,939	5,939	5,004	935
Total County Attorney	<u>1,943,794</u>	<u>1,944,982</u>	<u>1,639,135</u>	<u>305,847</u>
Justice of the Peace – Precinct #1				
Salaries	160,268	160,267	158,704	1,563
Employee Benefits	76,623	76,623	75,209	1,414
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,500	2,500	1,944	556
Departmental Supplies and Expenditures	6,500	6,500	5,522	978
Professional Services	60	60	60	-
Insurance	750	750	623	127
Total Justice of the Peace – Precinct #1	<u>251,751</u>	<u>251,751</u>	<u>247,112</u>	<u>4,639</u>
Justice of the Peace – Precinct #2				
Salaries	114,179	114,178	105,978	8,200
Employee Benefits	53,815	53,815	50,928	2,887
Auto Allowance	6,250	6,251	5,650	601
Travel and Education	2,800	2,800	2,145	655
Departmental Supplies and Expenditures	2,100	2,100	1,771	329
Professional Services	205	205	205	-
Insurance	493	493	380	113
Total Justice of the Peace – Precinct #2	<u>179,842</u>	<u>179,842</u>	<u>167,057</u>	<u>12,785</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
Justice of the Peace – Precinct #3				
Salaries	\$ 118,066	\$ 118,065	\$ 117,925	\$ 140
Employee Benefits	54,533	54,533	53,337	1,196
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	1,800	1,800	905	895
Departmental Supplies and Expenditures	1,700	1,700	1,621	79
Professional Services	150	150	60	90
Insurance	426	426	341	85
Total Justice of the Peace – Precinct #3	<u>181,725</u>	<u>181,725</u>	<u>179,239</u>	<u>2,486</u>
Justice of the Peace – Precinct #4				
Salaries	159,554	159,553	159,427	126
Employee Benefits	76,431	76,431	75,299	1,132
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,800	2,374	204	2,170
Departmental Supplies and Expenditures	4,500	4,926	4,784	142
Professional Services	185	185	120	65
Insurance	604	604	484	120
Total Justice of the Peace – Precinct #4	<u>249,124</u>	<u>249,124</u>	<u>245,368</u>	<u>3,756</u>
County and District Court Jury				
Departmental Supplies and Expenditures	3,000	17,020	8,242	8,778
Professional Service	25,000	72,621	9,636	62,985
Jury Service	165,000	115,700	82,352	33,348
Total County and District Court Jury	<u>193,000</u>	<u>205,341</u>	<u>100,230</u>	<u>105,111</u>
Medical Examiner				
Salaries	346,800	339,504	310,365	29,139
Employee Benefits	158,372	158,372	147,589	10,783
Auto Allowance	3,000	3,000	2,950	50
Travel and Education	84,400	118,900	115,736	3,164
Departmental Supplies and Expenditures	4,100	3,600	2,760	840
Professional Services	426,150	399,556	397,703	1,853
Insurance	6,081	6,081	4,301	1,780
Total Medical Examiner	<u>1,028,903</u>	<u>1,029,013</u>	<u>981,404</u>	<u>47,609</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	-	-	-	-
Professional Services	2,414,538	2,414,664	2,228,202	186,462
Total Other Judicial	<u>2,414,538</u>	<u>2,414,664</u>	<u>2,228,202</u>	<u>186,462</u>
Total Judicial	<u>15,462,555</u>	<u>15,487,217</u>	<u>14,207,252</u>	<u>1,279,965</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>FINANCIAL ADMINISTRATION</b>				
County Auditor				
Salaries	\$ 457,879	\$ 457,879	\$ 415,342	\$ 42,537
Employee Benefits	210,006	210,006	196,345	13,661
Auto Allowance	4,200	4,200	3,692	508
Travel and Education	5,300	5,300	748	4,552
Departmental Supplies and Expenditures	61,468	61,468	42,745	18,723
Professional Services	2,208	2,208	2,207	1
Insurance	2,333	2,333	1,752	581
Total County Auditor	<u>743,394</u>	<u>743,394</u>	<u>662,831</u>	<u>80,563</u>
County Treasurer				
Salaries	164,363	164,363	158,401	5,962
Employee Benefits	76,550	76,550	75,356	1,194
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	3,700	3,700	3,441	259
Departmental Supplies and Expenditures	9,300	9,597	4,804	4,793
Professional Services	3,127	3,127	2,416	711
Insurance	982	982	838	144
Total County Treasurer	<u>261,922</u>	<u>262,219</u>	<u>249,156</u>	<u>13,063</u>
Tax Assessor Collector				
Salaries	538,760	538,760	499,779	38,981
Employee Benefits	317,641	317,641	305,105	12,536
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,500	2,500	2,181	319
Departmental Supplies and Expenditures	37,900	36,775	19,507	17,268
Professional Services	2,649	2,649	2,573	76
Insurance	3,549	4,674	3,815	859
Total Tax Assessor Collector	<u>905,699</u>	<u>905,699</u>	<u>835,660</u>	<u>70,039</u>
Purchasing Department				
Salaries	259,165	259,165	224,607	34,558
Employee Benefits	123,251	123,251	114,198	9,053
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,050	796	796	-
Departmental Supplies and Expenditures	3,365	3,456	3,248	208
Professional Services	1,625	1,544	1,544	-
Utilities	250	201	-	201
Insurance	1,218	1,218	871	347
Other	8,000	9,851	9,741	110
Total Purchasing Department	<u>401,624</u>	<u>402,182</u>	<u>357,705</u>	<u>44,477</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>FINANCIAL ADMINISTRATION (Continued)</b>				
Information Technology				
Salaries	\$ 637,359	\$ 637,359	\$ 619,370	\$ 17,989
Employee Benefits	291,381	291,381	283,364	8,017
Auto Allowance	7,800	7,800	7,800	-
Travel and Education	7,550	7,550	6,620	930
Departmental Supplies and Expenditures	309,353	405,773	353,657	52,116
Professional Services	1,396,220	1,511,897	1,145,697	366,200
Utilities	305,700	305,700	274,602	31,098
Insurance	3,227	3,227	2,333	894
Capital Outlay	60,000	8,310	-	8,310
Total Information Technology	<u>3,018,590</u>	<u>3,178,997</u>	<u>2,693,443</u>	<u>485,554</u>
Non Dept Financial				
Employee Benefits	2,408	2,408	805	1,603
Auto Allowance	9,000	9,000	3,125	5,875
Departmental Supplies and Expenditures	31,300	39,300	36,769	2,531
Professional Services	811,538	803,538	789,553	13,985
Insurance	172	172	45	127
Total Other Services	<u>854,418</u>	<u>854,418</u>	<u>830,297</u>	<u>24,121</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>5,000</u>	<u>5,443</u>
Total Financial Administration	<u>6,196,090</u>	<u>6,357,352</u>	<u>5,634,092</u>	<u>723,260</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>LAW ENFORCEMENT</b>				
Sheriff				
Salaries	\$ 6,111,344	\$ 5,712,269	\$ 5,707,547	\$ 4,722
Employee Benefits	2,743,857	2,593,561	2,584,518	9,043
Allowances	192,000	192,000	103,200	88,800
Travel and Education	38,000	38,000	23,229	14,771
Departmental Supplies and Expenditures	267,400	260,610	213,500	47,110
Professional Services	153,758	186,368	152,053	34,315
Utilities	14,400	14,400	-	14,400
Insurance	107,745	107,745	101,212	6,533
Total Sheriff	<u>9,628,504</u>	<u>9,104,953</u>	<u>8,885,259</u>	<u>219,694</u>
Animal Control				
Salaries	217,576	217,576	185,886	31,690
Employee Benefits	101,402	101,402	92,276	9,126
Travel and Education	1,000	1,000	302	698
Departmental Supplies and Expenditures	6,850	7,408	5,174	2,234
Professional Services	3,000	3,000	2,475	525
Insurance	4,137	4,137	2,875	1,262
Total Animal Control	<u>333,965</u>	<u>334,523</u>	<u>288,988</u>	<u>45,535</u>
Constables				
Salaries	7,499	7,499	5,277	2,222
Employee Benefits	45,206	45,206	44,606	600
Insurance	667	667	302	365
Total Constables	<u>53,372</u>	<u>53,372</u>	<u>50,185</u>	<u>3,187</u>
Total Law Enforcement	<u>10,015,841</u>	<u>9,492,848</u>	<u>9,224,432</u>	<u>268,416</u>
<b>CORRECTION</b>				
Jail				
Salaries	6,378,921	6,378,921	6,322,208	56,713
Employee Benefits	3,386,772	3,381,944	3,182,882	199,062
Travel and Education	95,000	95,000	62,352	32,648
Departmental Supplies and Expenditures	405,500	407,853	354,599	53,254
Professional Services	2,011,063	2,011,063	1,453,182	557,881
Insurance	124,345	129,173	126,719	2,454
Total Jail	<u>12,401,601</u>	<u>12,403,954</u>	<u>11,501,942</u>	<u>902,012</u>
Jail Medical Services				
Salaries	782,522	782,522	755,507	27,015
Employee Benefits	337,734	341,136	339,774	1,362
Departmental Supplies and Expenditures	858,434	1,358,662	1,331,123	27,539
Professional Services	55,000	137,500	136,741	759
Insurance	3,119	3,119	2,547	572
Total Jail Medical Services	<u>2,036,809</u>	<u>2,622,939</u>	<u>2,565,692</u>	<u>57,247</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>CORRECTION (Continued)</b>				
Post Sentence Monitoring				
Salaries	\$ 381,765	\$ 381,765	\$ 346,099	\$ 35,666
Employee Benefits	188,522	188,522	177,354	11,168
Travel and Education	5,500	5,500	300	5,200
Departmental Supplies and Expenditures	99,775	100,665	71,343	29,322
Professional Services	552,800	552,800	529,667	23,133
Insurance	6,677	6,677	4,304	2,373
Total Post Sentence Monitoring	<u>1,235,039</u>	<u>1,235,929</u>	<u>1,129,067</u>	<u>106,862</u>
Juvenile Probation Department				
Salaries	1,719,889	1,719,889	1,662,916	56,973
Employee Benefits	834,511	845,770	843,689	2,081
Departmental Supplies and Expenditures	623,399	612,140	209,789	402,351
Professional Services	168,593	168,593	96,267	72,326
Insurance	29,193	29,193	17,053	12,140
Total Juvenile Probation Department	<u>3,375,585</u>	<u>3,375,585</u>	<u>2,829,714</u>	<u>545,871</u>
Total Correction	<u>19,049,034</u>	<u>19,638,407</u>	<u>18,026,415</u>	<u>1,611,992</u>
<b>HEALTH AND WELFARE</b>				
County Health Department				
Salaries	525,201	525,201	491,614	33,587
Employee Benefits	269,644	269,644	253,627	16,017
Auto Allowance	38,700	38,700	38,400	300
Travel and Education	6,500	6,500	5,615	885
Departmental Supplies and Expenditures	86,700	87,293	41,942	45,351
Professional Services	32,399	66,768	59,978	6,790
Insurance	2,588	2,588	1,989	599
Total County Health Department	<u>961,732</u>	<u>996,694</u>	<u>893,165</u>	<u>103,529</u>
Environmental Officer				
Salaries	210,330	210,330	153,097	57,233
Employee Benefits	89,145	88,545	73,249	15,296
Auto Allowance	600	1,200	1,200	-
Travel and Education	6,000	6,000	160	5,840
Departmental Supplies and Expenditures	11,600	44,678	39,188	5,490
Professional Services	24,934	25,000	22,113	2,887
Insurance	4,034	4,034	2,391	1,643
Total Environmental Officer	<u>346,643</u>	<u>379,787</u>	<u>291,398</u>	<u>88,389</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>HEALTH AND WELFARE (Continued)</b>				
Children's Services				
Departmental Supplies and Expenditures	\$ 3,500	\$ 3,500	\$ 3,377	\$ 123
Professional Services	1,000	1,000	370	630
Total Children's Services	<u>4,500</u>	<u>4,500</u>	<u>3,747</u>	<u>753</u>
Non Dept. Health and Welfare				
Professional Services	124,000	124,000	119,214	4,786
Total Non Dept Health and Welfare	<u>124,000</u>	<u>124,000</u>	<u>119,214</u>	<u>4,786</u>
Total Health and Welfare	<u>1,436,875</u>	<u>1,504,981</u>	<u>1,307,524</u>	<u>197,457</u>
<b>FIRE PROTECTION</b>				
Fire Protection				
Contract with City Fire Department	816,575	816,575	809,192	7,383
Volunteer Fire Department Contracts	86,700	86,700	73,725	12,975
Total Fire Protection	<u>903,275</u>	<u>903,275</u>	<u>882,917</u>	<u>20,358</u>
<b>CULTURE AND RECREATION</b>				
White Pool Museum				
Utilities	8,400	8,400	7,166	1,234
Total White Pool Museum	<u>8,400</u>	<u>8,400</u>	<u>7,166</u>	<u>1,234</u>
Senior Citizen Centers				
Salaries	182,322	186,282	169,861	16,421
Employee Benefits	92,293	92,293	87,832	4,461
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	100	100	-	100
Departmental Supplies and Expenditures	820	3,630	487	3,143
Professional Services	213,660	206,890	157,323	49,567
Utilities	2,268	2,268	442	1,826
Insurance	2,918	2,918	570	2,348
Total Senior Citizen Centers	<u>495,581</u>	<u>495,581</u>	<u>417,715</u>	<u>77,866</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>CULTURE AND RECREATION (CONTINUED)</b>				
Historical Commission				
Departmental Supplies and Expenditures	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Total Historical Commission	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Parks				
Departmental Supplies and Expenditures	10,520	10,520	4,266	6,254
Utilities	17,410	17,460	14,581	2,879
Professional services	26,700	26,759	22,066	4,693
Total Parks	<u>54,630</u>	<u>54,739</u>	<u>40,913</u>	<u>13,826</u>
Total Culture and Recreation	<u>563,611</u>	<u>563,720</u>	<u>465,794</u>	<u>97,926</u>
<b>LIBRARY</b>				
Ector County Library				
Salaries	952,996	952,996	813,584	139,412
Employee Benefits	480,259	480,259	442,323	37,936
Auto Allowance	1,350	1,350	394	956
Travel and Education	2,200	1,700	198	1,502
Departmental Supplies and Expenditures	260,955	273,875	247,086	26,789
Professional Services	23,000	23,000	21,156	1,844
Utilities	1,000	1,500	1,476	24
Insurance	4,527	4,527	3,123	1,404
Total Library	<u>1,726,287</u>	<u>1,739,207</u>	<u>1,529,340</u>	<u>209,867</u>
<b>MAINTENANCE</b>				
Building Maintenance				
Salaries	1,440,614	1,440,614	1,369,186	71,428
Employee Benefits	705,330	705,330	684,339	20,991
Auto Allowance	1,500	1,500	1,500	-
Travel and Education	9,000	9,000	6,037	2,963
Departmental Supplies and Expenditures	578,185	587,924	486,020	101,904
Professional Services	1,100	5,416	683	4,733
Utilities	1,102,500	1,097,500	846,538	250,962
Insurance	41,733	41,733	31,709	10,024
Other	478,934	480,139	475,484	4,655
Capital outlay	-	79,394	70,112	9,282
Total Building Maintenance	<u>4,358,896</u>	<u>4,448,550</u>	<u>3,971,608</u>	<u>476,942</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>MAINTENANCE (CONTINUED)</b>				
County Cemetery				
Salaries	\$ 365,213	\$ 365,213	\$ 351,816	\$ 13,397
Employee Benefits	195,697	195,697	190,548	5,149
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	49,675	49,675	41,752	7,923
Professional Services	125	125	125	-
Insurance	12,341	12,341	6,804	5,537
Capital Outlay	-	7,372	7,372	-
Total County Cemetery	<u>626,051</u>	<u>633,423</u>	<u>601,417</u>	<u>32,006</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	693,320	693,320	693,319	1
Total General Fund Vehicle Maintenance	<u>693,320</u>	<u>693,320</u>	<u>693,319</u>	<u>1</u>
Total Maintenance	<u>5,678,267</u>	<u>5,775,293</u>	<u>5,266,344</u>	<u>508,949</u>
<b>CONSERVATION OF NATURAL RESOURCES</b>				
County Extension Agents				
Salaries	91,768	91,768	84,308	7,460
Employee Benefits	44,550	44,550	40,606	3,944
Travel and Education	12,500	12,500	8,967	3,533
Departmental Supplies and Expenditures	16,143	16,143	6,773	9,370
Professional Services	2,500	2,500	860	1,640
Insurance	289	289	217	72
Other	2,000	2,000	1,596	404
Total County Extension Agents	<u>169,750</u>	<u>169,750</u>	<u>143,327</u>	<u>26,423</u>
Soil and Water Conservation				
Other	2,500	2,500	2,500	-
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>172,250</u>	<u>172,250</u>	<u>145,827</u>	<u>26,423</u>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>NONDEPARTMENTAL AND OTHER</b>				
Nondepartmental				
Professional Services	\$ 38,000	\$ 1,616,830	\$ 1,489,621	\$ 127,209
Legal Services	15,000	27,820	27,820	-
Other	64,250	640,351	638,521	1,830
Travel and Education	3,000	-	-	-
Capital Outlay	-	344,900	-	344,900
Total Nondepartmental	<u>120,250</u>	<u>2,629,901</u>	<u>2,155,962</u>	<u>473,939</u>
Insurance				
Insurance Expenditures	<u>764,000</u>	<u>764,000</u>	<u>764,000</u>	-
Total Insurance Expenditures	<u>764,000</u>	<u>764,000</u>	<u>764,000</u>	-
Postage and Reproduction				
Departmental Supplies and Expenditures	<u>16,301</u>	<u>16,301</u>	<u>15,746</u>	555
Total Postage and Reproduction	<u>16,301</u>	<u>16,301</u>	<u>15,746</u>	555
Total Nondepartmental and Other	<u>900,551</u>	<u>3,410,202</u>	<u>2,935,708</u>	<u>474,494</u>
Total Expenditures	<u>\$ 63,762,321</u>	<u>\$ 66,718,512</u>	<u>\$ 61,065,757</u>	<u>\$ 5,652,755</u>



**ECTOR COUNTY, TEXAS****DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 3,576,506	\$ 3,576,506	\$ 3,511,069	\$ (65,437)
Investment Income	1,000	1,000	5,722	4,722
Other	-	-	22,892	22,892
Total Revenues	<u>3,577,506</u>	<u>3,577,506</u>	<u>3,539,683</u>	<u>(37,823)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	1,950,000	2,240,000	2,240,000	-
Interest	1,711,732	1,574,111	1,573,224	887
Total Expenditures	<u>3,661,732</u>	<u>3,814,111</u>	<u>3,813,224</u>	<u>887</u>
Deficiency of Revenues Over Expenditures	(84,226)	(236,605)	(273,541)	(36,936)
<b>Other Financing Sources</b>				
Transfers in	-	152,379	200,000	47,621
Total Other Financing Sources	<u>-</u>	<u>152,379</u>	<u>200,000</u>	<u>47,621</u>
Net Change in Fund Balance	(84,226)	(84,226)	(73,541)	10,685
Fund Balance, Beginning of Year	<u>315,317</u>	<u>315,317</u>	<u>315,317</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 231,091</u>	<u>\$ 231,091</u>	<u>\$ 241,776</u>	<u>\$ 10,685</u>

**ECTOR COUNTY, TEXAS**

**CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 2,112,882	\$ 2,090,484	\$ (22,398)
Charges for Current Services	-	-	45,392	45,392
Investment Income	57,000	58,590	95,651	37,061
Other Revenues	27,000	27,000	27,000	-
Hotel Occupancy Tax	700,000	700,000	405,174	(294,826)
<b>Total Revenues</b>	<u>784,000</u>	<u>2,898,472</u>	<u>2,663,701</u>	<u>(234,771)</u>
<b>EXPENDITURES</b>				
Current				
Administrative				
Departmental Supplies and Exper	-	259,318	259,319	(1)
Judicial				
Departmental Supplies and Exper	-	8,416	8,370	46
Financial Administration				
Departmental Supplies and Exper	-	55,427	55,425	2
Law Enforcement				
Salaries	-	776,150	776,150	-
Employee Benefits	-	207,623	207,622	1
Insurance	-	14,758	14,757	1
Correction				
Departmental Supplies and Exper	-	50,196	50,194	2
Professional Services	-	63,204	57,514	5,690
Health and welfare				
Salaries	-	254,923	254,923	-
Employee Benefits	-	17,925	17,924	1
Departmental Supplies and Exper	-	7,984	7,983	1
Professional Services	-	4,827	4,826	1
Insurance	-	36	36	-

**ECTOR COUNTY, TEXAS**

**CAPITAL PROJECTS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance- Positive (Negative)</b>
Maintenance				
Departmental Supplies and Exper	-	6,384	6,383	1
Nondepartmental and other				
Departmental Supplies and Exper	100,000	135,867	91,291	44,576
Professional Services	-	1,504,800	177,597	1,327,203
Total Current	<u>100,000</u>	<u>3,367,838</u>	<u>1,990,314</u>	<u>1,377,524</u>
Debt Service				
Principal	298,348	298,348	298,348	-
Interest	155,586	155,586	155,586	-
Issuance costs	-	139,750	363,426	(223,676)
Capital Outlay	<u>363,332</u>	<u>27,389,034</u>	<u>2,152,712</u>	<u>25,236,322</u>
Total Expenditures	<u>917,266</u>	<u>31,350,556</u>	<u>4,960,386</u>	<u>27,767,647</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(133,266)</u>	<u>(28,452,084)</u>	<u>(2,296,685)</u>	<u>26,155,399</u>
<b>Other Financing Sources</b>				
Opearting transfer In	100,000	100,000	1,240,898	1,140,898
Certificates of obligation issued	-	22,651,324	22,875,000	223,676
Premium on bond issuance	-	3,488,426	3,488,426	-
Insurance recoveries	-	28,000	1,568,027	1,540,027
Total Other Financing Sources	<u>100,000</u>	<u>26,267,750</u>	<u>29,172,351</u>	<u>2,904,601</u>
Net Change in Fund Balance	(33,266)	(2,184,334)	26,875,666	29,060,000
<b>Fund Balance, Beginning of Year</b>	<u>7,630,329</u>	<u>7,630,329</u>	<u>7,630,329</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 7,597,063</u>	<u>\$ 5,445,995</u>	<u>\$ 34,505,995</u>	<u>\$ 29,060,000</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	<b>Law Library Fund</b>	<b>Elections Administration Fund</b>	<b>Child Abuse Prevention Fund</b>	<b>Records Management and Prevention Fund</b>	<b>County Clerk Archive</b>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 92,796	\$ 173,245	\$ 1,937	\$ 64,435	\$ 215,672
Investments	65,081	-	-	49,728	151,750
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	2,240	-	-	635	4,800
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 160,117</b>	<b>\$ 173,245</b>	<b>\$ 1,937</b>	<b>\$ 114,798</b>	<b>\$ 372,222</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 1,079	\$ 8,226	\$ -	\$ -	-
Due to Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,079</b>	<b>8,226</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
Creditors	159	2,015	-	-	-
Imposed by Law	158,757	155,394	1,937	114,798	372,222
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	122	7,610	-	-	-
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<b>159,038</b>	<b>165,019</b>	<b>1,937</b>	<b>114,798</b>	<b>372,222</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 160,117</b>	<b>\$ 173,245</b>	<b>\$ 1,937</b>	<b>\$ 114,798</b>	<b>\$ 372,222</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	County Clerk Records Management Fund	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater	Senior Nutrition Program
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 126,027	\$ -	\$ -	\$ -	\$ 143,213
Investments	108,452	-	-	-	26,526
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	5,712	-	-	-	-
Due from Other Funds	-	-	-	19,704	-
Due from Other Governments	-	-	-	-	3,883
Total Assets	<u>\$ 240,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,704</u>	<u>\$ 173,622</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 757	\$ -	\$ 385	\$ -	\$ 12,591
Due to Other Funds	-	-	10,524	-	-
Total Liabilities	<u>757</u>	<u>-</u>	<u>10,909</u>	<u>-</u>	<u>12,591</u>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
Creditors	757	-	385	-	11,516
Imposed by Law	192,596	-	-	19,704	149,515
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	46,081	-	-	-	-
Unassigned Fund Balance	-	-	(11,294)	-	-
Total Fund Balances	<u>239,434</u>	<u>-</u>	<u>(10,909)</u>	<u>19,704</u>	<u>161,031</u>
Total Liabilities and Fund Balances	<u>\$ 240,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,704</u>	<u>\$ 173,622</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	<u>JAG Grant Fund</u>	<u>Courthouse Security Fund</u>	<u>J.P. Technology Fund</u>	<u>TJJD Grant A Mental Health</u>	<u>Community and Rural Health Fund</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	\$ 75,921	\$ 36,419	\$ -	\$ -
Investments	-	92,718	71,083	-	-
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	-	1,293	261	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	468	-	-	-	3,247
Total Assets	<u>\$ 468</u>	<u>\$ 169,932</u>	<u>\$ 107,763</u>	<u>\$ -</u>	<u>\$ 3,247</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 5	\$ 11,141	\$ 1,821	\$ 1,492	\$ 9
Due to Other Funds	3,804	-	-	7,625	395
Total Liabilities	<u>3,809</u>	<u>11,141</u>	<u>1,821</u>	<u>9,117</u>	<u>404</u>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
Creditors	5	1,571	63	1,492	9
Imposed by Law	-	144,280	105,879	-	2,834
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	12,940	-	-	-
Unassigned Fund Balance	(3,346)	-	-	(10,609)	-
Total Fund Balances	<u>(3,341)</u>	<u>158,791</u>	<u>105,942</u>	<u>(9,117)</u>	<u>2,843</u>
Total Liabilities and Fund Balances	<u>\$ 468</u>	<u>\$ 169,932</u>	<u>\$ 107,763</u>	<u>\$ -</u>	<u>\$ 3,247</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	TJJD Grant A				TJJD Grant
	Community Program	Immunizati on Fund	Juvenile IV-E Program	Coronavirus Emergency	A Pre & Post
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 6	\$ 24,356	\$ 43	\$ 471	\$ -
Investments	-	99,558	10,400	-	-
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Funds	-	26,451	-	-	-
Due from Other Governments	-	24,908	-	8,536	-
Total Assets	<u>\$ 6</u>	<u>\$ 175,273</u>	<u>\$ 10,443</u>	<u>\$ 9,007</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 385	\$ 2,645	\$ -	\$ 6,422	162
Due to Other Funds	10,924	1,110	-	3,094	5,229
Total Liabilities	<u>11,309</u>	<u>3,755</u>	<u>-</u>	<u>9,516</u>	<u>5,391</u>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
Creditors	385	2,795	-	-	162
Imposed by Law	-	168,723	10,443	-	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	-	-	-	-
Unassigned Fund Balance	(11,688)	-	-	(509)	(5,553)
Total Fund Balances	<u>(11,303)</u>	<u>171,518</u>	<u>10,443</u>	<u>(509)</u>	<u>(5,391)</u>
Total Liabilities and Fund Balances	<u>\$ 6</u>	<u>\$ 175,273</u>	<u>\$ 10,443</u>	<u>\$ 9,007</u>	<u>\$ -</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	<u>Court Technology Fund</u>	<u>CA Pretrial Interventio n</u>	<u>District Clerk Records Management</u>	<u>PBRPC Solid Waste</u>	<u>Employee Enrichmen t</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 9,106	\$ 324,507	\$ 44,947	\$ -	8,186
Investments	-	75,132	18,171	-	19,568
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	84	-	523	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	11,858	-
Total Assets	<u>\$ 9,190</u>	<u>\$ 399,639</u>	<u>\$ 63,641</u>	<u>\$ 11,858</u>	<u>\$ 27,754</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 3,567	\$ -	\$ 11,896	\$ 1,740
Due to Other Funds	-	-	-	38	250
Total Liabilities	<u>-</u>	<u>3,567</u>	<u>-</u>	<u>11,934</u>	<u>1,990</u>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
Creditors	-	128	-	11,896	1,740
Imposed by Law	9,190	395,944	63,641	(11,896)	24,024
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	(76)	-
Total Fund Balances	<u>9,190</u>	<u>396,072</u>	<u>63,641</u>	<u>(76)</u>	<u>25,764</u>
Total Liabilities and Fund Balances	<u>\$ 9,190</u>	<u>\$ 399,639</u>	<u>\$ 63,641</u>	<u>\$ 11,858</u>	<u>\$ 27,754</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	District Clerk Archive	Health Epidemiology	TJJD Grant A Community Diversion	CERTZ Grant	Farm to Market and Lateral Road Fund
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 43,181	\$ -	\$ -	\$ -	\$ 1,457,869
Investments	42,205	-	-	-	1,731,783
Property taxes receivable	-	-	-	-	157,336
Less allowance for uncollectible taxes	-	-	-	-	(149,470)
Accounts Receivable	450	-	-	-	68,788
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	24,547	-	-	-
<b>Total Assets</b>	<b>\$ 85,836</b>	<b>\$ 24,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,266,306</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 2,391	\$ 131	\$ 557,456	\$ 106,834
Due to Other Funds	-	26,953	1,651	-	38
<b>Total Liabilities</b>	<b>-</b>	<b>29,344</b>	<b>1,782</b>	<b>557,456</b>	<b>106,872</b>
<b>FUND BALANCES</b>					
Restricted Fund Balance:					
Creditors	-	2,391	131	-	71,937
Imposed by Law	85,836	-	-	-	2,291,597
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	-	-	-	795,900
Unassigned Fund Balance	-	(7,188)	(1,913)	(557,456)	-
<b>Total Fund Balances</b>	<b>85,836</b>	<b>(4,797)</b>	<b>(1,782)</b>	<b>(557,456)</b>	<b>3,159,434</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 85,836</b>	<b>\$ 24,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,266,306</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2021**

	<b>Debt Service Fund</b>	<b>Totals</b>
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 212,628	\$ 3,054,965
Investments	-	2,562,155
Property taxes receivable	413,238	570,574
Less allowance for uncollectible taxes	(392,577)	(542,047)
Accounts Receivable	8,568	93,354
Due from Other Funds	-	46,155
Due from Other Governments	-	77,447
Total Assets	<u>\$ 241,857</u>	<u>\$ 5,862,603</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts Payable	-	\$ 731,135
Due to Other Funds	<u>81</u>	<u>71,716</u>
Total Liabilities	<u>81</u>	<u>802,851</u>
<b>FUND BALANCES</b>		
Restricted Fund Balance:		
Creditors	63	109,600
Imposed by Law	-	4,455,418
Retirement of Long-Term Debt	241,713	241,713
Committed Fund Balance:		
Assigned	-	862,653
Unassigned Fund Balance	<u>-</u>	<u>(609,632)</u>
Total Fund Balances	<u>241,776</u>	<u>5,059,752</u>
Total Liabilities and Fund Balances	<u>\$ 241,857</u>	<u>\$ 5,862,603</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	<u>Law Library Fund</u>	<u>Election Administration Fund</u>	<u>Child Abuse Preservation Fund</u>	<u>Records Management and Prevention Fund</u>	<u>County Clerk Archive</u>
<b>REVENUES</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	-	-	-	-	-
Charges for Current Services	124,696	224,940	883	46,281	220,360
Investment Income	183	699	16	638	1,335
Other	5,121	197	-	-	-
Total Revenues	<u>130,000</u>	<u>225,836</u>	<u>899</u>	<u>46,919</u>	<u>221,695</u>
<b>EXPENDITURES</b>					
Current					
Administrative	-	-	-	-	-
Judicial	-	-	-	899,550	349,880
Law Enforcement	-	-	-	-	-
Correction	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Cultural-Recreation	-	-	-	-	-
Library	117,797	-	-	-	-
Maintenance	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	779,171	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>117,797</u>	<u>779,171</u>	<u>-</u>	<u>899,550</u>	<u>349,880</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>12,203</u>	<u>(553,335)</u>	<u>899</u>	<u>(852,631)</u>	<u>(128,185)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out)	<u>85,099</u>	<u>600,000</u>	<u>-</u>	<u>42,187</u>	<u>46,846</u>
Total Other Financing Sources (Uses)	<u>85,099</u>	<u>600,000</u>	<u>-</u>	<u>42,187</u>	<u>46,846</u>
Net Change in Fund Balances	97,302	46,665	899	(810,444)	(81,339)
Fund Balances, Beginning of Year	61,736	118,354	1,038	925,242	453,561
Fund Balances, End of Year	<u>\$ 159,038</u>	<u>\$ 165,019</u>	<u>\$ 1,937</u>	<u>\$ 114,798</u>	<u>\$ 372,222</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	County Clerk Records Management Fund	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater	Senior Nutrition Program
<b>REVENUES</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	-	-	164,960	-	187,243
Charges for Current Services	285,725	-	-	-	170,951
Investment Income	487	-	-	-	594
Other	-	-	-	-	-
Total Revenues	<u>286,212</u>	<u>-</u>	<u>164,960</u>	<u>-</u>	<u>358,788</u>
<b>EXPENDITURES</b>					
Current					
Administrative	-	-	-	-	-
Judicial	608,515	-	-	-	-
Law Enforcement	-	-	-	-	-
Correction	-	-	175,869	-	-
Health and Welfare	-	-	-	-	-
Cultural-Recreation	-	-	-	-	255,765
Library	-	-	-	-	-
Maintenance	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>608,515</u>	<u>-</u>	<u>175,869</u>	<u>-</u>	<u>255,765</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(322,303)</u>	<u>-</u>	<u>(10,909)</u>	<u>-</u>	<u>103,023</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out)	131,045	-	-	-	-
Total Other Financing Sources (Uses)	<u>131,045</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(191,258)	-	(10,909)	-	103,023
Fund Balances, Beginning of Year	430,692	-	-	19,704	58,008
Fund Balances, End of Year	<u>\$ 239,434</u>	<u>\$ -</u>	<u>\$ (10,909)</u>	<u>\$ 19,704</u>	<u>\$ 161,031</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	<u>JAG Grant Fund</u>	<u>Courthouse Security Fund</u>	<u>J.P. Technology Fund</u>	<u>TJJD Grant A Mental Health</u>	<u>Community and Rural Health Fund</u>
<b>REVENUES</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	10,898	-	-	166,021	30,576
Charges for Current Services	-	89,113	32,230	-	20,000
Investment Income	-	429	88	-	-
Other	-	-	-	-	-
Total Revenues	<u>10,898</u>	<u>89,542</u>	<u>32,318</u>	<u>166,021</u>	<u>50,576</u>
<b>EXPENDITURES</b>					
Current					
Administrative	-	-	-	-	-
Judicial	-	575,370	75,796	-	-
Law Enforcement	15,792	-	-	-	-
Correction	-	-	-	175,138	-
Health and Welfare	-	-	-	-	51,440
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Maintenance	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>15,792</u>	<u>575,370</u>	<u>75,796</u>	<u>175,138</u>	<u>51,440</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,894)</u>	<u>(485,828)</u>	<u>(43,478)</u>	<u>(9,117)</u>	<u>(864)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out)	-	545,305	40,125	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>545,305</u>	<u>40,125</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,894)	59,477	(3,353)	(9,117)	(864)
Fund Balances, Beginning of Year	1,553	99,314	109,295	-	3,707
Fund Balances, End of Year	<u>\$ (3,341)</u>	<u>\$ 158,791</u>	<u>\$ 105,942</u>	<u>\$ (9,117)</u>	<u>\$ 2,843</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	TJJD Grant A Community Program	Immunization Fund	Juvenile IV- E Program	Coronavirus Emergency	TJJD Grant A Pre & Post
<b>REVENUES</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	-	-
Intergovernmental Charges	149,729	136,289	-	75,489	76,313
Charges for Current Services	2,645	31,313	-	-	4,545
Investment Income	6	1,517	17	-	-
Other	-	280	-	-	-
Total Revenues	<u>152,380</u>	<u>169,399</u>	<u>17</u>	<u>75,489</u>	<u>80,858</u>
<b>EXPENDITURES</b>					
Current					
Administrative	-	-	-	-	-
Judicial	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Correction	163,683	-	10,731	-	86,249
Health and Welfare	-	166,157	-	4,518	-
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Maintenance	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	71,480	-
Total Expenditures	<u>163,683</u>	<u>166,157</u>	<u>10,731</u>	<u>75,998</u>	<u>86,249</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,303)</u>	<u>3,242</u>	<u>(10,714)</u>	<u>(509)</u>	<u>(5,391)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	<u>(11,303)</u>	<u>3,242</u>	<u>(10,714)</u>	<u>(509)</u>	<u>(5,391)</u>
Fund Balances, Beginning of Year	-	168,276	21,157	-	-
Fund Balances, End of Year	<u>\$ (11,303)</u>	<u>\$ 171,518</u>	<u>\$ 10,443</u>	<u>\$ (509)</u>	<u>\$ (5,391)</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	<u>Court Technology Fund</u>	<u>CA Pretrial Interventio n</u>	<u>District Clerk Records Management</u>	<u>PBRPC Solid Waste</u>	<u>Employee Enrichment</u>
<b>REVENUES</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental Charges	-	-	-	11,858	9,901
Charges for Current Services	5,014	285,221	40,755	-	-
Investment Income	81	304	347	-	17
Other	-	-	-	-	-
Total Revenues	<u>5,095</u>	<u>285,525</u>	<u>41,102</u>	<u>11,858</u>	<u>9,918</u>
<b>EXPENDITURES</b>					
Current					
Administrative	-	-	-	-	10,897
Judicial	-	305,641	103,740	-	-
Law Enforcement	-	-	-	-	-
Correction	-	-	-	-	-
Health and Welfare	-	-	-	11,934	-
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Maintenance	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>305,641</u>	<u>103,740</u>	<u>11,934</u>	<u>10,897</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,095</u>	<u>(20,116)</u>	<u>(62,638)</u>	<u>(76)</u>	<u>(979)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out)	<u>(589)</u>	<u>275,310</u>	<u>12,524</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(589)</u>	<u>275,310</u>	<u>12,524</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,506	255,194	(50,114)	(76)	(979)
Fund Balances, Beginning of Year	4,684	140,878	113,755	-	26,743
Fund Balances, End of Year	<u>\$ 9,190</u>	<u>\$ 396,072</u>	<u>\$ 63,641</u>	<u>\$ (76)</u>	<u>\$ 25,764</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	<u>District Clerk Archive</u>	<u>Health Epidemiology</u>	<u>TJJD Grant A Community Diversion</u>	<u>CERTZ Grant</u>	<u>Farm to Market and Lateral Road Fund</u>
<b>REVENUES</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ 1,642,058
Intergovernmental Charges	-	65,404	316,258	1,210,535	470,762
Charges for Current Services	35,159	-	5,506	-	1,780,757
Investment Income	257	-	-	-	19,926
Other	-	-	-	-	7,128
Total Revenues	<u>35,416</u>	<u>65,404</u>	<u>321,764</u>	<u>1,210,535</u>	<u>3,920,631</u>
<b>EXPENDITURES</b>					
Current					
Administrative	-	-	-	22,998	-
Judicial	81,000	-	-	-	-
Law Enforcement	-	-	-	-	-
Correction	-	-	323,546	-	-
Health and Welfare	-	70,742	-	-	-
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Maintenance	-	-	-	-	803,149
Highway and Streets	-	-	-	-	3,645,454
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	1,744,993	-
Total Expenditures	<u>81,000</u>	<u>70,742</u>	<u>323,546</u>	<u>1,767,991</u>	<u>4,448,603</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(45,584)</u>	<u>(5,338)</u>	<u>(1,782)</u>	<u>(557,456)</u>	<u>(527,972)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In (Out)	<u>13,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,498,772</u>
Total Other Financing Sources (Uses)	<u>13,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,498,772</u>
Net Change in Fund Balances	<u>(32,423)</u>	<u>(5,338)</u>	<u>(1,782)</u>	<u>(557,456)</u>	<u>970,800</u>
Fund Balances, Beginning of Year	<u>118,259</u>	<u>541</u>	<u>-</u>	<u>-</u>	<u>2,188,634</u>
Fund Balances, End of Year	<u>\$ 85,836</u>	<u>\$ (4,797)</u>	<u>\$ (1,782)</u>	<u>\$ (557,456)</u>	<u>\$ 3,159,434</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2021**

	<b>Debt Service Fund</b>	<b>Totals</b>
	<u>          </u>	<u>          </u>
<b>REVENUES</b>		
Property tax, penalties and interest	\$ 3,511,069	\$ 5,153,127
Intergovernmental Charges	-	3,082,236
Charges for Current Services	-	3,406,094
Investment Income	5,722	32,663
Other	22,892	35,618
Total Revenues	<u>3,539,683</u>	<u>11,709,738</u>
<b>EXPENDITURES</b>		
Current		
Administrative	-	33,895
Judicial	-	2,999,492
Law Enforcement	-	15,792
Correction	-	935,216
Health and Welfare	-	304,791
Cultural-Recreation	-	255,765
Library	-	117,797
Maintenance	-	803,149
Highway and Streets	-	3,645,454
Election	-	779,171
Debt Service:		
Principal	2,240,000	2,240,000
Interest	1,573,224	1,573,224
Capital Outlay	-	1,816,473
Total Expenditures	<u>3,813,224</u>	<u>15,520,219</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(273,541)</u>	<u>(3,810,481)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In (Out)	<u>200,000</u>	<u>3,489,785</u>
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>3,489,785</u>
Net Change in Fund Balances	(73,541)	(320,696)
Fund Balances, Beginning of Year	315,317	5,380,448
Fund Balances, End of Year	<u>\$ 241,776</u>	<u>\$ 5,059,752</u>

**ECTOR COUNTY, TEXAS**

**LAW LIBRARY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 100,000	\$ 100,000	\$ 124,696	\$ 24,696
Investment Income	500	500	183	(317)
Other	3,000	3,000	5,121	2,121
Total Revenues	<u>103,500</u>	<u>103,500</u>	<u>130,000</u>	<u>26,500</u>
<b>EXPENDITURES</b>				
Library				
Salaries	44,139	44,139	37,096	7,043
Employee Benefits	22,608	22,608	20,602	2,006
Departmental Supplies and Expenses	55,915	57,207	56,538	669
Professional Services	6,850	5,558	3,331	2,227
Insurance	275	275	230	45
Total Expenditures	<u>129,787</u>	<u>129,787</u>	<u>117,797</u>	<u>11,990</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(26,287)</u>	<u>(26,287)</u>	<u>12,203</u>	<u>38,490</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>25,000</u>	<u>25,000</u>	<u>85,099</u>	<u>60,099</u>
Total Other Financing Sources	<u>25,000</u>	<u>25,000</u>	<u>85,099</u>	<u>60,099</u>
Net Change in Fund Balance	(1,287)	(1,287)	97,302	98,589
<b>Fund Balance, Beginning of Year</b>	<u>61,736</u>	<u>61,736</u>	<u>61,736</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 60,449</u>	<u>\$ 60,449</u>	<u>\$ 159,038</u>	<u>\$ 98,589</u>

**ECTOR COUNTY, TEXAS****ELECTIONS ADMINISTRATION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 100,000	\$ 173,558	\$ 224,940	\$ 51,382
Investment Income	1,000	1,000	699	(301)
Other	-	-	197	197
Total Revenues	<u>101,000</u>	<u>174,558</u>	<u>225,836</u>	<u>51,278</u>
<b>EXPENDITURES</b>				
Election				
Salaries	348,727	448,378	448,126	252
Employee Benefits	123,692	135,042	134,156	886
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	5,000	5,000	3,262	1,738
Departmental Supplies and Expenses	189,893	205,142	166,603	38,539
Professional Services	5,700	5,700	4,172	1,528
Insurance	1,230	1,251	1,011	240
Subscriptions	8,460	34,565	20,041	14,524
Capital Outlay	-	6,925	-	6,925
Total Expenditures	<u>684,502</u>	<u>843,803</u>	<u>779,171</u>	<u>64,632</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(583,502)</u>	<u>(669,245)</u>	<u>(553,335)</u>	<u>115,910</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total Other Financing Sources	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net Change in Fund Balance	16,498	(69,245)	46,665	115,910
<b>Fund Balance, Beginning of Year</b>	<u>118,354</u>	<u>118,354</u>	<u>118,354</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 134,852</u>	<u>\$ 49,109</u>	<u>\$ 165,019</u>	<u>\$ 115,910</u>

**ECTOR COUNTY, TEXAS**  
**CHILD ABUSE PREVENTION FUND**  
**SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ 16	\$ 16
Charges for Services	<u>500</u>	<u>500</u>	<u>883</u>	<u>383</u>
Total Revenues	<u>500</u>	<u>500</u>	<u>899</u>	<u>399</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	899	899
<b>Fund Balance, Beginning of Year</b>	<u>1,038</u>	<u>1,038</u>	<u>1,038</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,038</u>	<u>\$ 1,038</u>	<u>\$ 1,937</u>	<u>\$ 899</u>

**ECTOR COUNTY, TEXAS****RECORDS MANAGEMENT AND PRESERVATION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 46,000	\$ 46,000	\$ 46,281	\$ 281
Investment Income	250	250	638	388
Contributions and Donations	-	-	-	-
Total Revenues	<u>46,250</u>	<u>46,250</u>	<u>46,919</u>	<u>669</u>
<b>EXPENDITURES</b>				
Judicial				
Travel and Education				-
Departmental Supplies and Expenses	21,500	21,500	15,549	5,951
Professional Services	<u>4,000</u>	<u>884,001</u>	<u>884,001</u>	<u>-</u>
Total Expenditures	<u>25,500</u>	<u>905,501</u>	<u>899,550</u>	<u>5,951</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>-</u>	<u>-</u>	<u>42,187</u>	<u>42,187</u>
Excess (Deficiency) of Revenues Over Expenditures	20,750	(859,251)	(810,444)	48,807
<b>Fund Balance, Beginning of Year</b>	<u>925,242</u>	<u>925,242</u>	<u>925,242</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 945,992</u>	<u>\$ 65,991</u>	<u>\$ 114,798</u>	<u>\$ 48,807</u>

**ECTOR COUNTY, TEXAS**

**COUNTY CLERK ARCHIVE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 175,000	\$ 175,000	\$ 220,360	\$ 45,360
Investment Income	1,000	1,000	1,335	335
Total Revenues	<u>176,000</u>	<u>176,000</u>	<u>221,695</u>	<u>45,695</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	-	349,880	349,880	-
Total Expenditures	<u>-</u>	<u>349,880</u>	<u>349,880</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	176,000	(173,880)	(128,185)	45,695
<b>OTHER FINANCING SOURCES</b>				
Transfer In	-	-	46,846	46,846
Excess (Deficiency) of Revenues Over Expenditures	176,000	(173,880)	(81,339)	92,541
<b>Fund Balance, Beginning of Year</b>	<u>453,561</u>	<u>453,561</u>	<u>453,561</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 629,561</u>	<u>\$ 279,681</u>	<u>\$ 372,222</u>	<u>\$ 92,541</u>

**ECTOR COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 297,000	\$ 297,000	\$ 285,725	\$ (11,275)
Investment Income	1,500	1,500	487	(1,013)
Total Revenues	<u>298,500</u>	<u>298,500</u>	<u>286,212</u>	<u>(12,288)</u>
<b>EXPENDITURES</b>				
Judicial				
Educational and Travel	3,100	3,100	930	2,170
Departmental Supplies and Expenses	8,950	8,950	4,083	4,867
Professional Services	<u>301,087</u>	<u>665,027</u>	<u>603,502</u>	<u>61,525</u>
Total Expenditures	<u>313,137</u>	<u>677,077</u>	<u>608,515</u>	<u>68,562</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	-	-	131,045	131,045
Total Other Financing Sources	-	-	131,045	131,045
Excess (Deficiency) of Revenues				
Over Expenditures	(14,637)	(378,577)	(191,258)	187,319
<b>Fund Balance, Beginning of Year</b>	<u>323,208</u>	<u>323,208</u>	<u>430,692</u>	<u>107,484</u>
<b>Fund Balance, End of Year</b>	<u>\$ 308,571</u>	<u>\$ (55,369)</u>	<u>\$ 239,434</u>	<u>\$ 294,803</u>

**ECTOR COUNTY, TEXAS****TJJD GRANT A BASIC SUPERVISION****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 177,330	\$ 177,330	\$ 164,960	\$ (12,370)
Total Revenues	<u>177,330</u>	<u>177,330</u>	<u>164,960</u>	<u>(12,370)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	121,049	121,049	121,041	8
Employee Benefits	53,980	53,980	53,344	636
Insurance	<u>2,301</u>	<u>2,301</u>	<u>1,484</u>	<u>817</u>
Total Expenditures	<u>177,330</u>	<u>177,330</u>	<u>175,869</u>	<u>1,461</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(10,909)	(10,909)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,909)</u>	<u>\$ (10,909)</u>

**ECTOR COUNTY, TEXAS**

**METEOR CRATER**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Departmental Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>19,704</u>	<u>19,704</u>	<u>19,704</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 19,704</u>	<u>\$ 19,704</u>	<u>\$ 19,704</u>	<u>\$ -</u>

**ECTOR COUNTY, TEXAS****SENIOR NUTRITION PROGRAM****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 68,031	\$ 123,031	\$ 187,243	\$ 64,212
Charges for Current Services	157,000	157,000	170,951	13,951
Investment Income	-	-	594	594
Total Revenues	<u>225,031</u>	<u>280,031</u>	<u>358,788</u>	<u>78,757</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Salaries	43,468	43,468	27,458	16,010
Employee Benefits	22,451	22,451	18,087	4,364
Department Supplies & Expenses	1,120	1,120	-	1,120
Professional Services	157,000	212,000	210,094	1,906
Insurance	892	892	126	766
Educational and Travel	100	100		100
Total Expenditures	<u>225,031</u>	<u>280,031</u>	<u>255,765</u>	<u>24,266</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	103,023	103,023
<b>Fund Balance, Beginning of Year</b>	<u>58,008</u>	<u>58,008</u>	<u>58,008</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 58,008</u>	<u>\$ 58,008</u>	<u>\$ 161,031</u>	<u>\$ 103,023</u>

**ECTOR COUNTY, TEXAS****JAG GRANT FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original</u>	<u>Final</u>		<u>Variance-</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Positive</u>
				<u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 40,437	\$ 10,898	\$ (29,539)
Total Revenues	<u>-</u>	<u>40,437</u>	<u>10,898</u>	<u>(29,539)</u>
<b>EXPENDITURES</b>				
Law Enforcement				
Salaries	-	27,022	12,474	14,548
Employee Benefits	-	13,201	3,284	9,917
Insurance	-	214	34	180
Total Expenditures	<u>-</u>	<u>40,437</u>	<u>15,792</u>	<u>24,645</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(4,894)	(4,894)
<b>Fund Balance, Beginning of Year</b>	<u>1,553</u>	<u>1,553</u>	<u>1,553</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,553</u>	<u>\$ 1,553</u>	<u>\$ (3,341)</u>	<u>\$ (4,894)</u>

**ECTOR COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 77,000	\$ 77,000	\$ 89,113	\$ 12,113
Investment Income	<u>500</u>	<u>500</u>	<u>429</u>	<u>(71)</u>
Total Revenues	<u>77,500</u>	<u>77,500</u>	<u>89,542</u>	<u>12,042</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	399,460	399,460	395,659	3,801
Employee Benefits	171,656	171,656	169,357	2,299
Departmental Supplies and Other Expenses	25,000	32,462	4,288	28,174
Insurance	<u>7,595</u>	<u>7,595</u>	<u>6,066</u>	<u>1,529</u>
Total Expenditures	<u>603,711</u>	<u>611,173</u>	<u>575,370</u>	<u>35,803</u>
Excess (Deficiency) of Revenues Over Expenditures	(526,211)	(533,673)	(485,828)	47,845
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>500,000</u>	<u>500,000</u>	<u>545,305</u>	<u>45,305</u>
Net Change in Fund Balance	(26,211)	(33,673)	59,477	93,150
<b>Fund Balance, Beginning of Year</b>	<u>99,314</u>	<u>99,314</u>	<u>99,314</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 73,103</u>	<u>\$ 65,641</u>	<u>\$ 158,791</u>	<u>\$ 93,150</u>

**ECTOR COUNTY, TEXAS****J.P. TECHNOLOGY FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 36,000	\$ 36,000	\$ 32,230	\$ (3,770)
Investment Income	1,000	1,000	88	(912)
Total Revenues	<u>37,000</u>	<u>37,000</u>	<u>32,318</u>	<u>(4,682)</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	72,145	70,691	48,606	22,085
Employee Benefits	26,654	26,654	23,659	2,995
Department Supplies and Other Expenses	-	2,490	1,489	1,001
Professional Service	1,878	1,878	1,877	1
Insurance	386	386	165	221
Total Expenditures	<u>101,063</u>	<u>102,099</u>	<u>75,796</u>	<u>26,303</u>
Excess (Deficiency) of Revenues Over Expenditures	(64,063)	(65,099)	(43,478)	21,621
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>-</u>	<u>-</u>	40,125	40,125
Net Change in Fund Balance	(64,063)	(65,099)	(3,353)	61,746
Fund Balance, Beginning of Year	<u>109,295</u>	<u>109,295</u>	<u>109,295</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 45,232</u>	<u>\$ 44,196</u>	<u>\$ 105,942</u>	<u>\$ 61,746</u>

**ECTOR COUNTY, TEXAS****TJJD GRANT A MENTAL HEALTH****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Changes	\$ 209,778	\$ 184,208	\$ 166,021	\$ (18,187)
Total Revenues	<u>209,778</u>	<u>184,208</u>	<u>166,021</u>	<u>(18,187)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	95,746	82,708	82,707	1
Employee Benefits	47,212	46,000	39,051	6,949
Professional Service	65,000	53,680	52,380	1,300
Insurance	<u>1,820</u>	<u>1,820</u>	<u>1,000</u>	<u>820</u>
Total Expenditures	<u>209,778</u>	<u>184,208</u>	<u>175,138</u>	<u>9,070</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(9,117)	(9,117)
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,117)</u>	<u>\$ (9,117)</u>

**ECTOR COUNTY, TEXAS****COMMUNITY AND RURAL HEALTH FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 31,248	\$ 31,248	\$ 30,576	\$ (672)
Charges for Current Services	<u>20,204</u>	<u>20,204</u>	<u>20,000</u>	<u>(204)</u>
Total Revenues	<u>51,452</u>	<u>51,452</u>	<u>50,576</u>	<u>(876)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	32,055	32,048	32,046	2
Employee Benefits	19,312	19,304	19,304	-
Insurance	<u>85</u>	<u>100</u>	<u>90</u>	<u>10</u>
Total Expenditures	<u>51,452</u>	<u>51,452</u>	<u>51,440</u>	<u>12</u>
Excess (Deficiency) of Revenues Over				
Expenditures	-	-	(864)	(864)
<b>Fund Balance, Beginning of Year</b>	<u>3,707</u>	<u>3,707</u>	<u>3,707</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,707</u>	<u>\$ 3,707</u>	<u>\$ 2,843</u>	<u>\$ (864)</u>

**ECTOR COUNTY, TEXAS****TJJD GRANT A COMMUNITY PROGRAM****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 208,372	\$ 157,172	\$ 149,729	\$ (7,443)
Charges for Current	-	3,078	2,645	(433)
Investment Income	-	-	6	6
Total Revenues	<u>208,372</u>	<u>160,250</u>	<u>152,380</u>	<u>(7,870)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	141,290	110,744	110,743	1
Employee Benefits	59,395	46,524	46,524	-
Professional Service	5,000	5,010	5,010	-
Insurance	<u>2,687</u>	<u>1,408</u>	<u>1,406</u>	<u>2</u>
Total Expenditures	<u>208,372</u>	<u>163,686</u>	<u>163,683</u>	<u>3</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	(3,436)	(11,303)	(7,867)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ (3,436)</u>	<u>\$ (11,303)</u>	<u>\$ (7,867)</u>

**ECTOR COUNTY, TEXAS****IMMUNIZATION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 191,873	\$ 608,836	\$ 136,289	\$ (472,547)
Charges for Current Services	62,500	62,500	31,313	(31,187)
Investment Income	31,742	31,742	1,517	(30,225)
Other	-	-	280	280
Total Revenues	<u>286,115</u>	<u>703,078</u>	<u>169,399</u>	<u>(533,679)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	191,295	441,106	97,730	343,376
Employee Benefits	93,998	90,955	49,957	40,998
Travel and Education	-	4,396	125	4,271
Departmental Supplies and Expenses	-	154,678	12,205	142,473
Indirect Expenses	-	11,172	5,799	5,373
Insurance	822	771	341	430
Total Expenditures	<u>286,115</u>	<u>703,078</u>	<u>166,157</u>	<u>536,921</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	3,242	3,242
<b>Fund Balance, Beginning of Year</b>	<u>168,276</u>	<u>168,276</u>	<u>168,276</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 168,276</u>	<u>\$ 168,276</u>	<u>\$ 171,518</u>	<u>\$ 3,242</u>

**ECTOR COUNTY, TEXAS****JUVENILE IV-E PROGRAM****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ 17	\$ 17
Total Revenues	<u>-</u>	<u>-</u>	<u>17</u>	<u>17</u>
<b>EXPENDITURES</b>				
Correction				
Professional Services	<u>10,000</u>	<u>10,730</u>	<u>10,731</u>	<u>(1)</u>
Total Expenditures	<u>10,000</u>	<u>10,730</u>	<u>10,731</u>	<u>(1)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(10,000)	(10,730)	(10,714)	16
<b>Fund Balance, Beginning of Year</b>	<u>21,157</u>	<u>21,157</u>	<u>21,157</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 11,157</u>	<u>\$ 10,427</u>	<u>\$ 10,443</u>	<u>\$ 16</u>

**ECTOR COUNTY, TEXAS****TJJD GRANT A PRE & POST****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance-</u> <u>Positive</u> <u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 78,343	\$ 83,568	\$ 76,313	\$ (7,255)
Charges for Current Services	-	-	4,545	4,545
Total Revenues	<u>78,343</u>	<u>83,568</u>	<u>80,858</u>	<u>(2,710)</u>
<b>EXPENDITURES</b>				
Corrections				
Salaries	52,501	59,115	59,114	1
Employee Benefits	24,844	26,483	26,483	-
Insurance	998	1,048	652	396
Total Expenditures	<u>78,343</u>	<u>86,646</u>	<u>86,249</u>	<u>397</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	(3,078)	(5,391)	(2,313)
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ (3,078)</u>	<u>\$ (5,391)</u>	<u>\$ (2,313)</u>

**ECTOR COUNTY, TEXAS**  
**COURT TECHNOLOGY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 4,000	\$ 4,000	\$ 5,014	\$ 1,014
Investment Income	-	-	81	81
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>5,095</u>	<u>1,095</u>
<b>OTHER FINANCING (USES) SOURCES</b>				
Transfer In	-	-	3,411	3,411
Transfer Out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>4,506</u>	<u>4,506</u>
<b>Fund Balance, Beginning of Year</b>	<u>4,684</u>	<u>4,684</u>	<u>4,684</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 4,684</u>	<u>\$ 4,684</u>	<u>\$ 9,190</u>	<u>\$ 4,506</u>

**ECTOR COUNTY, TEXAS**

**CA PRE-TRIAL INTERVENTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 400,000	\$ 400,000	\$ 285,221	\$ (114,779)
Investment Income	4,000	4,000	304	(3,696)
Total Revenues	<u>404,000</u>	<u>404,000</u>	<u>285,525</u>	<u>(118,475)</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	337,721	337,721	183,567	154,154
Employee Benefits	155,502	155,502	112,919	42,583
Allowance	1,350	1,350	450	900
Travel and Education	19,500	19,500	200	19,300
Departmental Supplies and Other Expenses	25,750	26,029	4,307	21,722
Insurance	5,480	5,480	4,198	1,282
Total Expenditures	<u>545,303</u>	<u>545,582</u>	<u>305,641</u>	<u>239,941</u>
Excess (Deficiency) of Revenues Over Expenditures	(141,303)	(141,582)	(20,116)	121,466
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>-</u>	<u>-</u>	<u>275,310</u>	<u>275,310</u>
Change in fund balance				
<b>Fund Balance, Beginning of Year</b>	<u>140,878</u>	<u>140,878</u>	<u>140,878</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (425)</u>	<u>\$ (704)</u>	<u>\$ 396,072</u>	<u>\$ 396,776</u>

**ECTOR COUNTY, TEXAS****DISTRICT CLERK RECORDS MANAGEMENT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 35,500	\$ 35,500	\$ 40,755	\$ 5,255
Investment Income	<u>250</u>	<u>250</u>	<u>347</u>	<u>97</u>
Total Revenues	<u>35,750</u>	<u>35,750</u>	<u>41,102</u>	<u>5,352</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	<u>40,000</u>	<u>143,740</u>	<u>103,740</u>	<u>40,000</u>
Total Expenditures	<u>40,000</u>	<u>143,740</u>	<u>103,740</u>	<u>40,000</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>12,524</u>	<u>12,524</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,250)	(107,990)	(50,114)	57,876
<b>Fund Balance, Beginning of Year</b>	<u>113,755</u>	<u>113,755</u>	<u>113,755</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 109,505</u>	<u>\$ 5,765</u>	<u>\$ 63,641</u>	<u>\$ 57,876</u>

**ECTOR COUNTY, TEXAS**  
**EMPLOYEE ENRICHMENT FUND**  
**SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 6,000	\$ 7,750	\$ 9,901	\$ 2,151
Investment Earnings	-	-	17	17
Total Revenues	<u>6,000</u>	<u>7,750</u>	<u>9,918</u>	<u>2,168</u>
<b>EXPENDITURES</b>				
Administrative				
Departmental Supplies and Expenses	<u>6,000</u>	<u>11,740</u>	<u>10,897</u>	<u>843</u>
Total Expenditures	<u>6,000</u>	<u>11,740</u>	<u>10,897</u>	<u>843</u>
Excess (deficiency) of Revenues				
Over Expenditures	-	(3,990)	(979)	3,011
<b>Fund Balance, Beginning of Year</b>	<u>26,743</u>	<u>26,743</u>	<u>26,743</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 26,743</u>	<u>\$ 22,753</u>	<u>\$ 25,764</u>	<u>\$ 3,011</u>

**ECTOR COUNTY, TEXAS****DISTRICT CLERK ARCHIVE****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 30,000	\$ 30,000	\$ 35,159	\$ 5,159
Investment Income	250	250	257	7
Total Revenues	<u>30,250</u>	<u>30,250</u>	<u>35,416</u>	<u>5,166</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	40,000	121,000	81,000	40,000
Total Expenditures	<u>40,000</u>	<u>121,000</u>	<u>81,000</u>	<u>40,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(9,750)	(90,750)	(45,584)	45,166
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>13,161</u>	<u>13,161</u>
<b>Fund Balance, Beginning of Year</b>	<u>118,259</u>	<u>118,259</u>	<u>118,259</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 108,509</u>	<u>\$ 27,509</u>	<u>\$ 85,836</u>	<u>\$ 58,327</u>

**ECTOR COUNTY, TEXAS****HEALTH – EPIDEMIOLOGY****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2021*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 100,000	\$ 501,092	\$ 65,404	\$ (435,688)
Total Revenues	<u>100,000</u>	<u>501,092</u>	<u>65,404</u>	<u>(435,688)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	61,072	142,854	46,764	96,090
Employee Benefits	22,346	53,109	17,256	35,853
Travel and Education	6,100	18,638	754	17,884
Departmental Supplies and Expenses	6,096	61,727	4,521	57,206
Professional Services	3,584	223,629	1,298	222,331
Insurance	802	1,135	149	986
Total Expenditures	<u>100,000</u>	<u>501,092</u>	<u>70,742</u>	<u>430,350</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	-	(5,338)	(5,338)
<b>Fund Balance, Beginning of Year</b>	<u>873</u>	<u>873</u>	<u>541</u>	<u>(332)</u>
<b>Fund Balance, End of Year</b>	<u>\$ 873</u>	<u>\$ 873</u>	<u>\$ (4,797)</u>	<u>\$ (5,670)</u>

**ECTOR COUNTY, TEXAS****TJJD GRANT A COMMUNITY DIVERSION****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL****For the Year Ended September 30, 2021**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 251,428	\$ 322,973	\$ 316,258	\$ (6,715)
Charges for Current Services	-	2,103	5,506	3,403
Total Revenues	<u>251,428</u>	<u>325,076</u>	<u>321,764</u>	<u>(3,312)</u>
<b>EXPENDITURES</b>				
Corrections				
Salaries	53,479	55,186	55,185	1
Employee Benefits	25,105	25,501	25,499	2
Board & Lodging	171,827	243,372	242,302	1,070
Insurance	1,017	1,017	560	457
Total Expenditures	<u>251,428</u>	<u>325,076</u>	<u>323,546</u>	<u>1,530</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(1,782)	(1,782)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,782)</u>	<u>\$ (1,782)</u>

## 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.

**ECTOR COUNTY, TEXAS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2021**

	<b>Vehicle Maintenance Fund</b>	<b>Self-Insurance Liability Fund</b>	<b>Self-Insurance Health Fund</b>	<b>Totals</b>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 227,194	\$ 101,676	\$ 8,881	\$ 337,751
Investments	573,345	134,080	7,731,132	8,438,557
Accounts Receivable	-	-	692,714	692,714
Due from other funds	-	-	900	900
Total Current Assets	<u>800,539</u>	<u>235,756</u>	<u>8,433,627</u>	<u>9,469,922</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	9,664,711	-	-	9,664,711
Less Accumulated Depreciation	<u>(9,045,381)</u>	<u>-</u>	<u>-</u>	<u>(9,045,381)</u>
Net Property, Plant and Equipment	<u>1,373,524</u>	<u>-</u>	<u>-</u>	<u>1,373,524</u>
Total Assets	<u>2,174,063</u>	<u>235,756</u>	<u>8,433,627</u>	<u>10,843,446</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	<u>213,404</u>	<u>105,468</u>	<u>1,429,710</u>	<u>1,748,582</u>
Total Liabilities	<u>213,404</u>	<u>105,468</u>	<u>1,429,710</u>	<u>1,748,582</u>
<b>NET POSITION</b>				
Invested in Capital Assets	1,373,524	-	-	1,373,524
Unrestricted	587,135	130,288	7,003,917	7,721,340
Total Net Position	<u>\$ 1,960,659</u>	<u>\$ 130,288</u>	<u>\$ 7,003,917</u>	<u>\$ 9,094,864</u>

**ECTOR COUNTY, TEXAS****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION****YEAR ENDED SEPTEMBER 30, 2021**

	<b>Vehicle Maintenance Fund</b>	<b>Self- Insurance Liability Fund</b>	<b>Self- Insurance Health Fund</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>				
Charges for Current Services	\$ 2,234,057	\$ 949,899	\$ 11,376,991	\$ 14,560,947
Other Revenue	-	-	153,531	153,531
Total Operating Revenues	<u>2,234,057</u>	<u>949,899</u>	<u>11,530,522</u>	<u>14,714,478</u>
<b>OPERATING EXPENSES</b>				
Departmental Supplies and Expenses	638,736	-	19,700	658,436
Repairs and Maintenance	583,638	-	-	583,638
Professional Service	1,101,314	4,942	433,580	1,539,836
Utilities	18,643	-	-	18,643
Insurance	-	803,651	2,257,045	3,060,696
Depreciation	702,990	-	-	702,990
Claims	-	61,563	10,228,301	10,289,864
Total Operating Expenses	<u>3,045,321</u>	<u>870,156</u>	<u>12,938,626</u>	<u>16,854,103</u>
Operating Income (Loss)	<u>(811,264)</u>	<u>79,743</u>	<u>(1,408,104)</u>	<u>(2,139,625)</u>
<b>NONOPERATING REVENUES</b>				
Investment Income	1,488	2,909	45,116	49,513
Proceeds from retirement of asset	7,910	-	-	7,910
Total Nonoperating Revenues	<u>9,398</u>	<u>2,909</u>	<u>45,116</u>	<u>57,423</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<u>(801,866)</u>	<u>82,652</u>	<u>(1,362,988)</u>	<u>(2,082,202)</u>
<b>CAPITAL CONTRIBUTIONS</b>				
Change in Net Position	(801,866)	82,652	(1,362,988)	(2,082,202)
Net Position, Beginning of Year	<u>2,762,525</u>	<u>47,636</u>	<u>8,366,905</u>	<u>11,177,066</u>
Net Position, End of Year	<u>\$ 1,960,659</u>	<u>\$ 130,288</u>	<u>\$ 7,003,917</u>	<u>\$ 9,094,864</u>

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED SEPTEMBER 30, 2021**

**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	<u>Vehicle Maintenance Fund</u>	<u>Self-Insurance Liability Fund</u>	<u>Self-Insurance Health Fund</u>	<u>Totals</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received From Interfund Revenues	\$ 2,244,059	\$ 949,899	\$ 10,684,337	\$ 13,878,295
Cash Received from Other Income	-	-	153,531	153,531
Cash Paid for Goods and Services	<u>(2,542,442)</u>	<u>(867,069)</u>	<u>(12,974,449)</u>	<u>(16,383,960)</u>
Net Cash Provided By (Used In) Operating Activities	<u>(298,383)</u>	<u>82,830</u>	<u>(2,136,581)</u>	<u>(2,352,134)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition Of Capital Assets	(259,544)	-	-	(259,544)
Proceeds from Sale of Capital Assets	<u>7,910</u>	<u>-</u>	<u>-</u>	<u>7,910</u>
Net Cash (Used In) Provided By Capital and Related Financing Activities	<u>(251,634)</u>	<u>-</u>	<u>-</u>	<u>(251,634)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Investments	-	-	-	-
Proceeds from Sale of Investments	757,378	(77)	165,243	922,544
Investment Income Received on Investments	<u>1,488</u>	<u>2,909</u>	<u>45,116</u>	<u>49,513</u>
Net Cash Provided By (Used In) Investing Activities	<u>758,866</u>	<u>2,832</u>	<u>210,359</u>	<u>972,057</u>
<b>Net Increase (Decrease) in Cash</b>	<u>208,849</u>	<u>85,662</u>	<u>(1,926,222)</u>	<u>(1,631,711)</u>
<b>Cash at Beginning of Year</b>	<u>18,345</u>	<u>16,014</u>	<u>1,935,103</u>	<u>1,969,462</u>
<b>Cash at End of Year</b>	<u>\$ 227,194</u>	<u>\$ 101,676</u>	<u>\$ 8,881</u>	<u>\$ 337,751</u>

**ECTOR COUNTY, TEXAS**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED SEPTEMBER 30, 2021**

**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	<u>Vehicle Maintenance Fund</u>	<u>Self- Insurance Liability Fund</u>	<u>Self-Insurance Health Fund</u>	<u>Totals</u>
<b>RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (811,264)	\$ 79,743	\$ (1,408,104)	\$ (2,139,625)
Adjustments to Reconcile Operating Income				
Depreciation	702,990	-	-	702,990
Decrease (Increase) in Accounts Receivable	10,002	-	(691,754)	(681,752)
Decrease (Increase) in due from other funds	-	-	(900)	(900)
Increase (Decrease) in Accounts Payable	<u>(200,111)</u>	<u>3,087</u>	<u>(35,823)</u>	<u>(232,847)</u>
Total Adjustments	<u>512,881</u>	<u>3,087</u>	<u>(728,477)</u>	<u>(212,509)</u>
Net Cash Provided By Operating Activities	<u>\$ (298,383)</u>	<u>\$ 82,830</u>	<u>\$ (2,136,581)</u>	<u>\$ (2,352,134)</u>



## 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 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**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group	Adult Probation Sex Offender Caseload
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 8,290	\$ 22,867	\$ 5,219	\$ 42,638
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	<u>8,290</u>	<u>22,867</u>	<u>5,219</u>	<u>42,638</u>
<b>LIABILITIES</b>				
Accounts Payable	-	21	17	37
Due to Other Governments	-	3,918	-	8,958
Total Liabilities	<u>-</u>	<u>3,939</u>	<u>17</u>	<u>8,995</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	<u>8,290</u>	<u>18,928</u>	<u>5,202</u>	<u>33,643</u>
Total Net Position	<u>\$ 8,290</u>	<u>\$ 18,928</u>	<u>\$ 5,202</u>	<u>\$ 33,643</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Adult Probation Special Needs Caseload	Adult Probation Supervision	Adult Probation Pre Trial Diversion	Bail Bond Board
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 4,867	\$ 100,439	\$ 37,299	\$ 29,710
Investments	-	-	-	-
Due from Other Governments	-	101,244	-	-
Total Assets	<u>4,867</u>	<u>201,683</u>	<u>37,299</u>	<u>29,710</u>
<b>LIABILITIES</b>				
Accounts Payable	28	521	25	13,948
Due to Other Governments	-	4,919	11,096	-
Total Liabilities	<u>28</u>	<u>5,440</u>	<u>11,121</u>	<u>13,948</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	4,839	196,243	26,178	15,762
Total Net Position	<u>\$ 4,839</u>	<u>\$ 196,243</u>	<u>\$ 26,178</u>	<u>\$ 15,762</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Children's SpecialFund	County Attorney Criminal Forfeiture	County Attorney Hot Check Fund	County Attorney Restitution
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 399	\$ 479	\$ 1,642	\$ 60,417
Investments	111,812	27,295	1,764	-
Due from Other Governments	36	-	-	-
Total Assets	<u>112,247</u>	<u>27,774</u>	<u>3,406</u>	<u>60,417</u>
<b>LIABILITIES</b>				
Accounts Payable	-	7,219	2	60,417
Due to Other Governments	-	-	217	-
Total Liabilities	<u>-</u>	<u>7,219</u>	<u>219</u>	<u>60,417</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	<u>112,247</u>	<u>20,555</u>	<u>3,187</u>	<u>-</u>
Total Net Position	<u>\$ 112,247</u>	<u>\$ 20,555</u>	<u>\$ 3,187</u>	<u>\$ -</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Count Clerk Appearance Bond	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 945,288	\$ 655	\$ 690,350	\$ (2,213)
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	<u>945,288</u>	<u>655</u>	<u>690,350</u>	<u>(2,213)</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Due to Other Governments	-	-	690,350	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>690,350</u>	<u>-</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	945,288	655	-	(2,213)
Total Net Position	<u>\$ 945,288</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ (2,213)</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	County Clerk Trust	District Attorney Apportionment Fund	District Attorney Criminal Forfeiture Fund	District Attorney HHSC Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,237,130	\$ 160	\$ 10,504	\$ 9,041
Investments	-	-	788,574	-
Due from Other Governments	-	-	-	-
<b>Total Assets</b>	<u>1,237,130</u>	<u>160</u>	<u>799,078</u>	<u>9,041</u>
<b>LIABILITIES</b>				
Accounts Payable	-	41	4,553	-
Due to Other Governments	-	-	526,342	-
<b>Total Liabilities</b>	<u>-</u>	<u>41</u>	<u>530,895</u>	<u>-</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	<u>1,237,130</u>	<u>119</u>	<u>268,183</u>	<u>9,041</u>
<b>Total Net Position</b>	<u>\$ 1,237,130</u>	<u>\$ 119</u>	<u>\$ 268,183</u>	<u>\$ 9,041</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	District Attorney Hot Check Fund	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,255	\$ 107,565	\$ 61,980	\$ 1,359,754
Investments	2,000	-	-	-
Due from Other Governments	-	-	-	-
Total Assets	<u>3,255</u>	<u>107,565</u>	<u>61,980</u>	<u>1,359,754</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Due to Other Governments	866	-	-	-
Total Liabilities	<u>866</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	<u>2,389</u>	<u>107,565</u>	<u>61,980</u>	<u>1,359,754</u>
Total Net Position	<u>\$ 2,389</u>	<u>\$ 107,565</u>	<u>\$ 61,980</u>	<u>\$ 1,359,754</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	District Clerk Trust Account	Elections Services Contracts	Historical Commission	Jail Commissary Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,159,727	\$ 44,734	\$ 398	\$ 146,486
Investments	3,959,820	-	-	-
Due from Other Governments	-	-	-	119,468
Total Assets	<u>5,119,547</u>	<u>44,734</u>	<u>398</u>	<u>265,954</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	50,281
Due to Other Governments	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,281</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	<u>5,119,547</u>	<u>44,734</u>	<u>398</u>	<u>215,673</u>
Total Net Position	<u>\$ 5,119,547</u>	<u>\$ 44,734</u>	<u>\$ 398</u>	<u>\$ 215,673</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Jail Inmate Trust	Justice of the Peace Criminal Account	Juvenile Probation	Juvenile Probation Special
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 24,370	\$ 7,849	\$ 380	\$ 45,048
Investments	-	-	-	555,799
Due from Other Governments	-	-	-	35,953
<b>Total Assets</b>	<b>24,370</b>	<b>7,849</b>	<b>380</b>	<b>636,800</b>
<b>LIABILITIES</b>				
Accounts Payable	24,370		-	8,892
Due to Other Governments	-	15,008	-	-
<b>Total Liabilities</b>	<b>24,370</b>	<b>15,008</b>	<b>-</b>	<b>8,892</b>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	-	(7,159)	380	627,908
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ (7,159)</b>	<b>\$ 380</b>	<b>\$ 627,908</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Juvenile Probation Unclaimed Restitution	Law Enforcement Officer Education Fund	Senior Citizen's Northside Special Fund	Senior Citizen's Southside Special Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 4,741	\$ 4,364	\$ 5,513	\$ 2,980
Investments	2,065	31,999	3,731	3,190
Due from Other Governments	-	-	-	-
<b>Total Assets</b>	<b>6,806</b>	<b>36,363</b>	<b>9,244</b>	<b>6,170</b>
<b>LIABILITIES</b>				
Accounts Payable	-	11,981	1,060	-
Due to Other Governments	-	-	-	321
<b>Total Liabilities</b>	<b>-</b>	<b>11,981</b>	<b>1,060</b>	<b>321</b>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	6,806	24,382	8,184	5,849
<b>Total Net Position</b>	<b>\$ 6,806</b>	<b>\$ 24,382</b>	<b>\$ 8,184</b>	<b>\$ 5,849</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Senior Citizen's Westside Special Fund	Sheriff's Bond	Sheriff's Criminal Forfeiture Fund	Sheriff's Special Civil Account
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 747	\$ 176,780	\$ 27,208	\$ 215,030
Investments	7,415	-	534,250	-
Due from Other Governments	-	-	3,804	-
Total Assets	<u>8,162</u>	<u>176,780</u>	<u>565,262</u>	<u>215,030</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	236,693	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>236,693</u>	<u>-</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	<u>8,162</u>	<u>176,780</u>	<u>328,569</u>	<u>215,030</u>
Total Net Position	<u>\$ 8,162</u>	<u>\$ 176,780</u>	<u>\$ 328,569</u>	<u>\$ 215,030</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2021**

	Tax Collector Assessor Motor Vehicle Account	Tax Collector Assessor Motor Vehicle Sales Tax	Tax Collector Assessor Motor Vehicle Inventory Tax	Total All Custodial Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,523,818	\$ 141,506	\$ 18,801	\$ 8,286,215
Investments	-	-	18,069	6,047,783
Due from Other Governments	-	-	-	260,505
Total Assets	<u>1,523,818</u>	<u>141,506</u>	<u>36,870</u>	<u>14,594,503</u>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	420,106
Due to Other Governments	<u>1,523,818</u>	<u>141,506</u>	-	<u>2,927,319</u>
Total Liabilities	<u>1,523,818</u>	<u>141,506</u>	-	<u>3,347,425</u>
<b>NET POSITION</b>				
Individuals, organizations, and other governments	-	-	36,870	11,247,078
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,870</u>	<u>\$ 11,247,078</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group	Adult Probation Sex Offender Caseload
<b>Additions</b>				
Held for others	\$ 1,612,392	\$ 101,516	\$ 85,810	\$ 187,637
Tax collections for other governments	-	-	-	-
Total additions	<u>1,612,392</u>	<u>101,516</u>	<u>85,810</u>	<u>187,637</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>1,646,380</u>	<u>102,848</u>	<u>86,228</u>	<u>189,958</u>
Total deductions	<u>1,646,380</u>	<u>102,848</u>	<u>86,228</u>	<u>189,958</u>
Change in net position	(33,988)	(1,332)	(418)	(2,321)
<b>Net position - beginning, restated</b>	<u>42,278</u>	<u>20,260</u>	<u>5,620</u>	<u>35,964</u>
Net position - ending	<u>\$ 8,290</u>	<u>\$ 18,928</u>	<u>\$ 5,202</u>	<u>\$ 33,643</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Adult Probation Special Needs Caseload	Adult Probation Supervision	Adult Probation Pre Trial Diversion	Bail Bond Board
<b>Additions</b>				
Held for others	\$ 136,221	\$ 1,985,460	\$ 151,015	\$ 348
Tax collections for other governments	-	-	-	-
Total additions	<u>136,221</u>	<u>1,985,460</u>	<u>151,015</u>	<u>348</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>136,994</u>	<u>1,980,764</u>	<u>124,837</u>	<u>-</u>
Total deductions	<u>136,994</u>	<u>1,980,764</u>	<u>124,837</u>	<u>-</u>
Change in net position	(773)	4,696	26,178	348
<b>Net position - beginning, restated</b>	<u>5,612</u>	<u>191,547</u>	<u>-</u>	<u>15,414</u>
Net position - ending	<u>\$ 4,839</u>	<u>\$ 196,243</u>	<u>\$ 26,178</u>	<u>\$ 15,762</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Children's Special Fund	County Attorney Criminal Forfeiture	County Attorney Hot Check Fund	County Attorney Restitution
<b>Additions</b>				
Held for others	\$ 6,352	\$ 2,959	\$ 3,433	\$ 63,266
Tax collections for other governments	-	-	-	-
Total additions	<u>6,352</u>	<u>2,959</u>	<u>3,433</u>	<u>63,266</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>13,176</u>	<u>67,289</u>	<u>26,909</u>	<u>63,266</u>
Total deductions	<u>13,176</u>	<u>67,289</u>	<u>26,909</u>	<u>63,266</u>
Change in net position	(6,824)	(64,330)	(23,476)	-
<b>Net position - beginning, restated</b>	<u>119,071</u>	<u>84,885</u>	<u>26,663</u>	<u>-</u>
Net position - ending	<u>\$ 112,247</u>	<u>\$ 20,555</u>	<u>\$ 3,187</u>	<u>\$ -</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Count Clerk Appearance Bond	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil
<b>Additions</b>				
Held for others	\$ 476,600	\$ 836,785	\$ 1,619,494	\$ 240,828
Tax collections for other governments	-	-	-	-
Total additions	<u>476,600</u>	<u>836,785</u>	<u>1,619,494</u>	<u>240,828</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>550,125</u>	<u>835,931</u>	<u>1,957,662</u>	<u>240,874</u>
Total deductions	<u>550,125</u>	<u>835,931</u>	<u>1,957,662</u>	<u>240,874</u>
Change in net position	(73,525)	854	(338,168)	(46)
<b>Net position - beginning, restated</b>	<u>1,018,813</u>	<u>(199)</u>	<u>338,168</u>	<u>(2,167)</u>
Net position - ending	<u>\$ 945,288</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ (2,213)</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	County Clerk Trust	District Attorney Apportionment Fund	District Attorney Criminal Forfeiture Fund	District Attorney HHSC Fund
<b>Additions</b>				
Held for others	\$ 843,857	\$ 37,500	\$ 568,562	\$ 159
Tax collections for other governments	-	-	-	-
Total additions	<u>843,857</u>	<u>37,500</u>	<u>568,562</u>	<u>159</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>488,290</u>	<u>37,567</u>	<u>518,143</u>	<u>-</u>
Total deductions	<u>488,290</u>	<u>37,567</u>	<u>518,143</u>	<u>-</u>
Change in net position	355,567	(67)	50,419	159
<b>Net position - beginning, restated</b>	<u>881,563</u>	<u>186</u>	<u>217,764</u>	<u>8,882</u>
Net position - ending	<u>\$ 1,237,130</u>	<u>\$ 119</u>	<u>\$ 268,183</u>	<u>\$ 9,041</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	District Attorney Hot Check Fund	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
<b>Additions</b>				
Held for others	\$ 2,453	\$ 585,435	\$ 1,121,279	\$ 1,452,104
Tax collections for other governments	-	-	-	-
Total additions	<u>2,453</u>	<u>585,435</u>	<u>1,121,279</u>	<u>1,452,104</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>4,870</u>	<u>577,415</u>	<u>1,121,729</u>	<u>1,202,231</u>
Total deductions	<u>4,870</u>	<u>577,415</u>	<u>1,121,729</u>	<u>1,202,231</u>
Change in net position	(2,417)	8,020	(450)	249,873
<b>Net position - beginning, restated</b>	<u>4,806</u>	<u>99,545</u>	<u>62,430</u>	<u>1,109,881</u>
Net position - ending	<u>\$ 2,389</u>	<u>\$ 107,565</u>	<u>\$ 61,980</u>	<u>\$ 1,359,754</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	District Clerk Trust Account	Elections Services Contracts	Historical Commission	Jail Commissary Fund
<b>Additions</b>				
Held for others	\$ 1,127,886	\$ 21,044	\$ -	\$ 921,841
Tax collections for other governments	-	-	-	-
Total additions	<u>1,127,886</u>	<u>21,044</u>	<u>-</u>	<u>921,841</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	725,254	-	-	847,570
Total deductions	<u>725,254</u>	<u>-</u>	<u>-</u>	<u>847,570</u>
Change in net position	402,632	21,044	-	74,271
<b>Net position - beginning, restated</b>	<u>4,716,915</u>	<u>23,690</u>	<u>398</u>	<u>141,402</u>
Net position - ending	<u>\$ 5,119,547</u>	<u>\$ 44,734</u>	<u>\$ 398</u>	<u>\$ 215,673</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Jail Inmate Trust	Justice of the Peace Criminal Account	Juvenile Probation	Juvenile Probation Special
<b>Additions</b>				
Held for others	\$ 1,673,437	\$ 2,127,389	\$ 8,077	\$ 577,555
Tax collections for other governments	-	-	-	-
Total additions	<u>1,673,437</u>	<u>2,127,389</u>	<u>8,077</u>	<u>577,555</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	<u>1,673,437</u>	<u>2,125,472</u>	<u>7,697</u>	<u>580,934</u>
Total deductions	<u>1,673,437</u>	<u>2,125,472</u>	<u>7,697</u>	<u>580,934</u>
Change in net position	-	1,917	380	(3,379)
<b>Net position - beginning, restated</b>	<u>-</u>	<u>(9,076)</u>	<u>-</u>	<u>631,287</u>
Net position - ending	<u>\$ -</u>	<u>\$ (7,159)</u>	<u>\$ 380</u>	<u>\$ 627,908</u>

**ECTOR COUNTY, TEXAS**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Juvenile Probation Unclaimed Restitution	Law Enforcement Officer Education Fund	Senior Citizen's Northside Special Fund	Senior Citizen's Southside Special Fund
<b>Additions</b>				
Held for others	\$ 7	\$ 24,805	\$ 2,333	\$ 524
Tax collections for other governments	-	-	-	-
Total additions	<u>7</u>	<u>24,805</u>	<u>2,333</u>	<u>524</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	-	37,273	1,149	371
Total deductions	<u>-</u>	<u>37,273</u>	<u>1,149</u>	<u>371</u>
Change in net position	7	(12,468)	1,184	153
<b>Net position - beginning, restated</b>	<u>6,799</u>	<u>36,850</u>	<u>7,000</u>	<u>5,696</u>
Net position - ending	<u>\$ 6,806</u>	<u>\$ 24,382</u>	<u>\$ 8,184</u>	<u>\$ 5,849</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Senior Citizen's Westside Special Fund	Sheriff's Bond	Sheriff's Criminal Forfeiture Fund	Sheriff's Special Civil Account
<b>Additions</b>				
Held for others	\$ 16	\$ 1,100,159	\$ 73,022	\$ 2,545,647
Tax collections for other governments	-	-	-	-
Total additions	<u>16</u>	<u>1,100,159</u>	<u>73,022</u>	<u>2,545,647</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	-	1,006,825	232,531	2,377,960
Total deductions	<u>-</u>	<u>1,006,825</u>	<u>232,531</u>	<u>2,377,960</u>
Change in net position	16	93,334	(159,509)	167,687
<b>Net position - beginning, restated</b>	<u>8,146</u>	<u>83,446</u>	<u>488,078</u>	<u>47,343</u>
Net position - ending	<u>\$ 8,162</u>	<u>\$ 176,780</u>	<u>\$ 328,569</u>	<u>\$ 215,030</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Tax Collector Assessor Motor Vehicle Account	Tax Collector Assessor Motor Vehicle Sales Tax	Tax Collector Assessor Motor Vehicle Inventory Tax	Total All Custodial Funds
<b>Additions</b>				
Held for others	\$ -	\$ -	\$ -	\$ 22,325,207
Tax collections for other governments	58,516,835	39,288,320	15,972	97,821,127
Total additions	<u>58,516,835</u>	<u>39,288,320</u>	<u>15,972</u>	<u>120,146,334</u>
<b>Deductions</b>				
Payments to other governments	58,516,835	39,288,320	6,563	97,811,718
Recipient payments	-	-	-	21,589,959
Total deductions	<u>58,516,835</u>	<u>39,288,320</u>	<u>6,563</u>	<u>119,401,677</u>
Change in net position	-	-	9,409	744,657
<b>Net position - beginning, restated</b>	<u>-</u>	<u>-</u>	<u>27,461</u>	<u>10,502,421</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,870</u>	<u>\$ 11,247,078</u>

**ECTOR COUNTY, TEXAS**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULED BY SOURCE  
SEPTEMBER 30, 2021**

**GOVERNMENTAL FUNDS CAPITAL ASSETS:**

Land	\$	1,884,704
Building		13,107,951
Improvements		26,031,579
Machinery and Equipment		8,509,722
Infrastructure		38,572,191
Historical Artifacts		72,207
Construction in Progress		<u>23,088,797</u>
Total Governmental Funds Capital Assets	\$	<u>111,267,151</u>

**INVESTMENT IN GOVERNMENTAL FUNDS**

**CAPITAL ASSETS BY SOURCE:**

General Fund	\$	20,265,429
Special Revenue Funds		40,959,505
Donations		327,538
Proprietary Funds		6,635
Trust Funds		3,819,024
Capital Projects Funds		<u>45,889,020</u>
Total Investment in Governmental Funds Capital Assets	\$	<u>111,267,151</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.*

**ECTOR COUNTY, TEXAS**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

**SCHEDULE BY FUNCTION AND ACTIVITY**

**SEPTEMBER 30, 2021**

<b>Function</b>	<b>Land</b>	<b>Buildings</b>	<b>Improvements</b>	<b>Machinery and Equipment</b>	<b>Infrastructure</b>	<b>Historical Artifacts</b>	<b>Construction in Progress</b>	<b>Total</b>
Administrative	\$ -	\$ -	\$ -	\$ 9,581	\$ -	\$ -	\$ -	\$ 9,581
Judicial	772,682	351,431	9,930,118	269,966	24,834	-	-	11,349,031
Financial Administration	294,078	-	1,565,183	2,021,806	-	-	-	3,881,067
Law Enforcement	-	1,467,431	154,845	907,014	-	-	-	2,529,290
Fire Protection	-	-	52,176	13,850	-	-	-	66,026
Correction	-	9,407,064	7,144,875	1,992,726	-	-	23,061,961	41,606,626
Health and Welfare	24,000	-	382,081	756,099	-	-	26,836	1,189,016
Cultural-Recreation	260,945	677,717	1,417,186	60,866	40,207	72,207	-	2,529,128
Library	-	-	2,568,715	89,898	-	-	-	2,658,613
Maintenance	264,302	475,573	2,757,518	115,838	256,736	-	-	3,869,967
Highways and Streets	268,697	383,735	39,494	784,810	38,149,525	-	-	39,626,261
Nondepartmental and Other	-	345,000	19,388	1,487,268	100,889	-	-	1,952,545
<b>Total Governmental Funds</b>								
Capital Net Assets by Function	\$ <u>1,884,704</u>	\$ <u>13,107,951</u>	\$ <u>26,031,579</u>	\$ <u>8,509,722</u>	\$ <u>38,572,191</u>	\$ <u>72,207</u>	\$ <u>23,088,797</u>	\$ <u>111,267,151</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.*

**ECTOR COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS BY ACTIVITY**  
**SEPTEMBER 30, 2021**

Activity	September 30, 2020	Additions	Dispositions and (Adjustments)	September 30, 2021
Administrative	\$ 9,581	\$ -	\$ -	\$ 9,581
Judicial	11,342,662	6,369	-	11,349,031
Financial Administration	3,862,930	18,137	-	3,881,067
Law Enforcement	2,462,241	67,049	-	2,529,290
Fire Protection	66,026	-	-	66,026
Correction	40,301,232	1,393,217	(87,823)	41,606,626
Health and Welfare	1,050,727	147,809	(9,520)	1,189,016
Cultural-Recreation	2,529,128	-	-	2,529,128
Library	2,658,613	-	-	2,658,613
Maintenance	3,862,595	7,372	-	3,869,967
Highways and Streets	39,369,498	256,763	-	39,626,261
Nondepartmental and Other	1,839,495	113,050	-	1,952,545
Total Governmental Funds Capital Net Assets	<u>\$ 109,354,728</u>	<u>\$ 2,009,766</u>	<u>\$ (97,343)</u>	<u>\$ 111,267,151</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.*

**STATISTICAL SECTION  
(Unaudited)**

This part of the Ector County, Texas' Annual Comprehensive 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.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	167
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	173
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.	177
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	181
<b>Operating Information</b>	
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	183

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive 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.



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

	<u>2012</u>	<u>2013</u> (as restated)	<u>2014</u>	<u>2015</u> (as restated)	<u>2016</u>	<u>2017</u> (as restated)	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities										
Invested in Capital Assets	\$ 23,502,724	\$ 20,107,937	\$ 20,705,152	\$ 20,845,503	\$ 18,741,009	\$ 16,957,933	\$ 17,043,459	\$ 18,988,086	\$ 28,459,639	\$ 25,312,243
Restricted	6,807,541	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940	7,531,142	19,748,698	23,813,029	21,439,754
Unrestricted	<u>2,854,559</u>	<u>(552,274)</u>	<u>(4,544,716)</u>	<u>(24,987,320)</u>	<u>(23,462,743)</u>	<u>(64,395,554)</u>	<u>(63,744,097)</u>	<u>(65,849,604)</u>	<u>(77,644,546)</u>	<u>(68,248,256)</u>
Total Governmental Activities Net Position	\$ <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>	\$ <u>(27,112,820)</u>	\$ <u>(25,371,878)</u>	\$ <u>(21,496,259)</u>
Business-type Activities										
Invested in Capital Assets	\$ 18,059,412	\$ 17,323,684	\$ 16,619,266	\$ 16,032,306	\$ 15,410,341	\$ 16,529,222	\$ 15,538,349	\$ 16,186,239	\$ 17,676,366	\$ 16,684,971
Restricted	83,979	-	-	-	-	-	-	-	-	-
Unrestricted	<u>842,184</u>	<u>1,131,962</u>	<u>973,331</u>	<u>1,262,822</u>	<u>1,062,159</u>	<u>876,097</u>	<u>986,530</u>	<u>1,229,213</u>	<u>1,080,641</u>	<u>1,952,278</u>
Total Business-type Activities Net Position	\$ <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>	\$ <u>17,415,452</u>	\$ <u>18,757,007</u>	\$ <u>18,637,249</u>
Primary Government										
Net Invested in Capital Assets	\$ 41,562,136	\$ 37,431,621	\$ 37,324,418	\$ 36,877,809	\$ 34,151,350	\$ 33,487,155	\$ 32,581,808	\$ 35,174,325	\$ 46,136,005	\$ 41,997,214
Restricted	6,891,520	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940	7,531,142	19,748,698	23,813,029	21,439,754
Unrestricted	<u>3,696,743</u>	<u>579,688</u>	<u>(3,571,385)</u>	<u>(23,724,498)</u>	<u>(22,400,584)</u>	<u>(63,519,457)</u>	<u>(62,757,567)</u>	<u>(64,620,391)</u>	<u>(76,563,905)</u>	<u>(66,295,978)</u>
Total Primary Government Net Position	\$ <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>	\$ <u>(9,697,368)</u>	\$ <u>(6,614,871)</u>	\$ <u>(2,859,010)</u>

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

Source: Annual Comprehensive Financial Report

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
		(as restated)		(as restated)						
<b>Expenses</b>										
Governmental Activities:										
Administrative	\$ 1,219,471	\$ 2,606,670	\$ 2,691,008	\$ 2,983,709	\$ 3,862,506	\$ 4,555,873	\$ 2,397,704	\$ 4,007,479	\$ 1,609,947	\$ 3,091,289
Judicial	10,374,839	10,949,537	12,586,834	12,942,841	16,540,995	16,806,137	16,484,529	16,883,400	18,089,869	19,995,903
Financial Administration	3,847,734	4,632,600	5,192,811	5,388,939	5,906,282	5,731,778	5,598,807	5,999,711	6,139,775	5,791,986
Law Enforcement	6,813,752	6,958,173	7,718,460	7,860,592	8,304,906	8,652,093	8,717,501	9,349,825	11,659,500	14,176,101
Correction	15,351,902	17,208,929	19,219,034	18,924,608	21,596,603	24,556,382	23,250,375	26,330,273	30,123,545	29,009,134
Health and Welfare	1,935,514	2,261,605	2,085,932	2,068,511	2,689,806	2,096,928	1,693,878	2,260,113	2,179,184	2,552,673
Fire Protection	921,491	895,169	897,310	893,524	901,605	909,105	895,570	895,105	885,915	883,941
Cultural - Recreation	1,169,514	1,284,411	1,330,691	1,248,272	1,453,241	1,435,642	894,935	979,244	1,228,306	889,071
Library	1,798,756	1,949,777	1,967,113	1,905,243	2,166,712	2,341,595	1,926,491	1,939,334	2,064,519	2,021,432
Maintenance	6,680,302	6,328,005	6,813,567	7,265,590	8,224,942	10,368,478	6,896,711	7,157,690	7,212,494	6,727,082
Conservation of Natural Resources	132,774	147,366	121,952	126,577	150,367	152,997	119,467	132,123	148,198	145,827
Highways - Streets	4,302,611	4,315,145	4,044,826	6,272,409	10,752,127	4,416,046	4,094,811	4,577,579	9,810,416	8,205,773
Election	526,342	547,106	596,884	599,851	669,076	618,236	737,425	688,945	795,152	848,237
Interest on Long-term Debt	295,757	201,000	166,816	163,942	170,269	418,168	916,030	883,755	852,667	1,602,865
Total Governmental Activities Expenses	<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>	<u>82,084,576</u>	<u>92,799,487</u>	<u>95,941,314</u>
Business-Type Activities:										
Coliseum	1,745,261	1,917,888	2,047,410	2,138,724	2,220,075	2,126,664	2,103,667	2,111,282	2,127,627	2,086,256
Airport	412,820	407,704	447,329	717,243	670,288	649,257	748,057	806,907	677,676	567,819
Total Business-Type Activities Expenses	<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>	<u>2,918,189</u>	<u>2,805,303</u>	<u>2,654,075</u>
Total Primary Government Expenses	<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>	<u>\$ 85,002,765</u>	<u>\$ 95,604,790</u>	<u>\$ 98,595,389</u>

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund:										
Nonspendable	\$ 56,355	\$ 60,543	\$ 27,236	\$ 41,993	\$ 37,899	\$ 37,953	\$ 36,358	\$ 47,057	\$ 36,948	\$ 30,908
Restricted	1,683,459	1,898,090	3,198,663	2,317,683	2,023,099	2,040,523	1,661,484	2,027,257	1,619,753	1,667,335
Committed	75,370	124,833	543,237	607,766	216,895	176,232	302,627	73,713	162,803	552,912
Assigned	731,100	60,447	154,107	168,049	844,266	68,116	138,192	2,806,595	2,171,995	933,377
Unassigned	<u>12,371,405</u>	<u>13,625,741</u>	<u>12,891,378</u>	<u>11,175,005</u>	<u>9,385,726</u>	<u>8,932,754</u>	<u>14,607,791</u>	<u>14,894,680</u>	<u>14,542,699</u>	<u>14,011,508</u>
Total General Fund	<u>14,917,689</u>	<u>15,769,654</u>	<u>16,814,621</u>	<u>14,310,496</u>	<u>12,507,885</u>	<u>11,255,578</u>	<u>16,746,452</u>	<u>19,849,302</u>	<u>18,534,198</u>	<u>17,196,040</u>
All Other Governmental Funds										
Nonspendable	-	-	-	350	350	-	1,962	250	-	-
Restricted	5,124,082	8,736,278	6,937,902	14,793,540	7,080,174	5,146,417	6,183,948	17,951,281	22,198,449	52,467,365
Committed	-	-	1,140,689	2,299,986	9,796,069	33,330,796	12,374,249	7,958,939	5,185,542	-
Assigned	876,382	247,604	868,022	961,703	313,360	1,992,243	17,784,202	10,692,129	7,614,399	15,389,693
Unassigned	(170,858)	506,605	(114,014)	(281,523)	(1,409,811)	(6,442)	(9,088)	(2,804,301)	(5,173)	(608,244)
Unassigned, Reported In:										
Special Revenue Funds	-	(51,091)	-	-	-	-	-	-	-	-
Total all Other Governmental Funds	<u>5,829,606</u>	<u>9,439,396</u>	<u>8,832,599</u>	<u>17,774,056</u>	<u>15,780,142</u>	<u>40,463,014</u>	<u>36,335,273</u>	<u>33,798,298</u>	<u>34,993,217</u>	<u>67,248,814</u>
Total Fund Balance Governmental Funds	<u>\$ 20,747,295</u>	<u>\$ 25,209,050</u>	<u>\$ 25,647,220</u>	<u>\$ 32,084,552</u>	<u>\$ 28,288,027</u>	<u>\$ 51,718,592</u>	<u>\$ 53,081,725</u>	<u>\$ 53,647,600</u>	<u>\$ 53,527,415</u>	<u>\$ 84,444,854</u>

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**

**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenues:										
Property Tax, Penalties and Intere	\$ 38,639,541	\$ 39,066,265	\$ 41,055,549	\$ 43,670,220	\$ 46,386,721	\$ 46,358,658	\$ 50,915,000	\$ 55,509,883	\$ 58,221,438	\$ 56,756,119
Sales Tax	-	-	-	-	-	-	-	11,775,935	18,466,035	18,951,283
Fines and Forfeitures	2,264,847	2,069,827	1,871,656	1,704,175	1,694,527	1,728,458	3,724,735	2,406,961	1,505,193	1,553,588
Licenses and Permits	234,060	235,382	273,691	251,005	227,976	217,823	352,784	412,878	339,179	313,684
Intergovernmental Charges	3,775,791	3,904,469	4,224,959	5,475,575	10,187,130	4,593,230	4,494,199	4,598,266	4,859,391	7,350,980
Charges for Services	10,589,862	11,303,077	12,122,446	12,838,970	12,890,519	12,069,944	13,008,576	14,385,917	13,061,544	12,581,572
Investment Income	157,142	163,767	110,661	77,218	206,171	381,962	880,289	1,371,648	783,703	314,090
Other Revenue	761,272	1,147,963	1,359,159	990,333	1,809,793	4,720,605	665,939	1,618,363	327,243	766,415
Hotel Occupancy Tax	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106	882,768	405,174
<b>Total Revenues</b>	<u>56,422,515</u>	<u>57,890,750</u>	<u>61,485,560</u>	<u>65,905,229</u>	<u>73,984,076</u>	<u>70,582,869</u>	<u>74,989,793</u>	<u>93,264,957</u>	<u>98,446,494</u>	<u>98,992,905</u>
Expenditures:										
Administrative	1,306,211	2,754,542	3,769,002	3,104,938	3,874,143	1,751,568	1,839,075	1,659,949	1,687,697	1,733,326
Judicial	9,966,442	10,419,042	10,727,971	12,599,526	15,115,711	14,463,921	14,880,381	15,795,676	15,857,276	17,215,114
Financial Administration	3,725,245	4,363,031	4,480,595	4,771,948	4,948,024	4,866,493	5,618,046	6,935,748	5,515,095	5,689,517
Law Enforcement	6,665,741	6,836,550	8,479,326	7,936,968	7,927,862	7,869,640	8,042,422	9,029,174	11,178,599	11,389,441
Correction	12,848,232	14,080,020	14,907,439	17,263,215	17,513,478	18,254,213	24,146,659	36,654,519	30,622,862	24,600,104
Health and Welfare	1,948,150	2,202,043	1,473,970	2,107,570	2,665,818	2,009,005	1,633,729	2,195,985	2,501,908	2,203,991
Fire Protection	886,342	888,223	1,239,079	889,690	891,896	895,242	887,432	887,852	880,538	882,917
Cultural - Recreation	1,003,476	1,082,887	864,368	1,101,123	1,059,298	891,806	553,248	721,405	780,828	721,559
Library	1,676,642	1,713,242	1,578,565	1,798,966	1,803,833	1,746,126	1,570,984	1,681,502	1,743,906	1,647,137
Maintenance	7,474,256	6,347,604	6,527,088	7,169,242	7,901,574	7,496,580	6,343,346	6,614,905	6,208,223	6,075,876
Conservation of Natural Resources	126,210	126,653	121,931	132,972	152,709	153,213	118,492	132,165	148,198	145,827
Highways and Streets	2,196,343	2,766,295	2,348,398	4,775,498	9,358,962	2,800,705	2,813,234	3,698,287	9,136,448	6,161,772
Election	533,979	559,664	605,401	615,639	680,494	584,107	697,437	653,977	759,975	779,171
Nondepartmental Other	201,859	211,443	217,172	488,855	652,397	3,295,464	692,973	2,390,698	14,729,215	3,204,596
Debt Service										
Principal Retirement	2,960,000	3,070,000	2,515,000	2,615,000	2,735,000	2,800,000	2,840,000	2,880,000	2,915,000	2,538,348
Interest and Other	255,153	197,172	218,094	190,565	198,954	412,486	1,010,501	974,750	938,531	2,092,236
Capital Outlay	855,683	1,576,580	1,002,446	749,438	346,013	2,144,838	-	10,990	-	7,750,564
<b>Total Expenditures</b>	<u>\$ 54,629,964</u>	<u>\$ 59,194,991</u>	<u>\$ 61,075,845</u>	<u>\$ 68,311,153</u>	<u>\$ 77,826,166</u>	<u>\$ 72,435,407</u>	<u>\$ 73,687,959</u>	<u>\$ 92,917,582</u>	<u>\$ 105,604,299</u>	<u>\$ 94,831,496</u>

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**

**CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Excess (Deficiency) of Revenues										
Over Expenditures	\$ <u>1,792,551</u>	\$ <u>(1,304,241)</u>	\$ <u>409,715</u>	\$ <u>(2,405,924)</u>	\$ <u>(3,842,090)</u>	\$ <u>(1,852,538)</u>	\$ <u>1,301,834</u>	\$ <u>347,375</u>	\$ <u>(7,157,805)</u>	\$ <u>4,161,409</u>
Other Financing Sources (Uses)										
Bond Escrow Payment	-	-	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-
Tax Notes Issued	-	5,740,000	-	8,800,000	-	-	-	-	-	-
Certificates of Obligation Issued	-	-	-	-	-	23,435,000	-	-	-	22,875,000
Premium on CO's Issued	-	-	-	-	-	1,848,103	-	-	-	3,488,426
Issuance of Capital Lease	-	-	-	-	-	-	-	-	6,937,620	-
Insurance recoveries	-	-	-	-	-	-	-	-	-	1,568,027
Transfers in	1,543,850	880,388	2,366,624	1,558,726	1,600,669	1,180,460	2,381,511	1,362,728	3,982,736	4,738,683
Transfers Out	<u>(1,517,096)</u>	<u>(854,392)</u>	<u>(2,338,169)</u>	<u>(1,515,470)</u>	<u>(1,555,104)</u>	<u>(1,180,460)</u>	<u>(2,320,214)</u>	<u>(1,144,228)</u>	<u>(3,882,736)</u>	<u>(5,914,106)</u>
Total Other Financing Sources (Uses)	<u>26,754</u>	<u>5,765,996</u>	<u>28,455</u>	<u>8,843,256</u>	<u>45,565</u>	<u>25,283,103</u>	<u>61,297</u>	<u>218,500</u>	<u>7,037,620</u>	<u>26,756,030</u>
Net Change In Fund Balance	\$ <u>1,819,305</u>	\$ <u>4,461,755</u>	\$ <u>438,170</u>	\$ <u>6,437,332</u>	\$ <u>(3,796,525)</u>	\$ <u>23,430,565</u>	\$ <u>1,363,131</u>	\$ <u>565,875</u>	\$ <u>(120,185)</u>	\$ <u>30,917,439</u>
Debt Service as a Percentage of										
Noncapital Expenditures	6.0%	5.7%	4.5%	4.2%	3.8%	4.6%	5.2%	4.1%	3.6%	5.3%

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Property Tax	\$ 38,478,908	\$ 38,757,085	\$ 41,155,755	\$ 43,941,869	\$ 47,095,470	\$ 46,817,189	\$ 50,889,066	\$ 55,653,862	\$ 58,221,438	\$ 56,841,267
Bingo Tax	240,899	238,358	247,387	239,832	172,616	102,469	109,036	133,394	102,956	83,049
Mixed Beverage Tax	464,070	514,340	704,831	741,750	638,339	686,872	902,226	978,320	722,915	754,448
Sales Tax	-	-	-	-	-	-	-	11,775,935	18,466,035	18,951,283
Hotel Occupancy Tax	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106	882,768	405,174
<b>Total</b>	<b>\$ 39,183,877</b>	<b>\$ 39,509,783</b>	<b>\$ 42,575,412</b>	<b>\$ 45,821,184</b>	<b>\$ 48,487,664</b>	<b>\$ 48,118,719</b>	<b>\$ 52,848,599</b>	<b>\$ 69,726,617</b>	<b>\$ 78,396,112</b>	<b>\$ 77,035,221</b>

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**  
**ASSESSED VALUE AND ESTIMATED**  
**ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

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			
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	0.038721
2019	5,733,616,954	5,813,405,124	82,890,084	3,660,541,791	1,423,208,390	13,867,245,563	0.397000
2020	6,564,931,227	8,240,111,915	103,694,174	4,299,161,724	3,259,751,265	15,948,147,775	0.365000
2021	7,099,373,352	7,767,645,917	105,009,538	3,883,391,689	3,256,259,636	15,599,160,860	0.365010

Source: Ector County Appraisal District Certified Appraisal Rolls

Per \$100  
of property  
value.

**ECTOR COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING**  
**PROPERTY TAX RATES (PER \$100 OF PROPERTY VALUE)**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
County Direct Rates:											
General Operating Rate	\$ 0.3246	\$ 0.3268	\$ 0.2921	\$ 0.28000	\$ 0.27906	\$ 0.31360	\$ 0.34676	\$ 0.35697	\$ 0.37012	\$ 0.34035	\$ 0.34254
Debt Service Rate	0.0318	0.0295	0.0262	0.01730	0.01824	0.02140	0.02324	0.03024	0.02688	0.02465	0.02247
Total Direct Rate	<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>	<u>0.39700</u>	<u>0.36500</u>	<u>0.36501</u>
City of Odessa	0.5228	0.5228	0.5128	0.51275	0.47585	0.47059	0.47059	0.49325	0.47660	0.47660	0.47712
Independent School District	1.1350	1.1320	1.1195	1.16100	1.11610	1.15000	1.15000	1.14957	1.27957	1.17792	1.17792
Odessa College	0.1584	0.1948	0.1872	0.17413	0.17660	0.19120	0.20465	0.20642	0.19966	0.18679	0.18897
County Utility District	0.0982	0.0982	0.0982	0.08035	0.07015	0.08020	0.08499	0.08789	0.09792	0.09467	0.09581
City of Goldsmith	0.0984	0.0912	0.0818	0.06550	0.07157	0.06620	0.10872	0.13872	0.12233	0.11346	0.09167
Hospital District	0.0552	0.0521	0.0498	0.04565	0.05099	0.07334	0.08250	0.11792	0.11272	0.11272	0.15000
Total Overlapping Rate	<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>	<u>2.28880</u>	<u>2.16216</u>	<u>2.18149</u>
Total Direct and Overlapping Rate	<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>	<u>\$ 2.68580</u>	<u>\$ 2.52716</u>	<u>\$ 2.54650</u>

Source: Ector County Appraisal District

**ECTOR COUNTY, TEXAS**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**September 30, 2021**

	2021			2012		
	Taxable Assessed	Ranking	Percent of Total Taxable	Taxable Assessed	Ranking	Percent of Total Taxable
	Value		Value	Value		Value
Oncor Electric Delivery Co. LLC	\$ 322,754,665	1	2.07%	\$ -		0.00%
La Frontera Holdings LLC	229,473,402	2	1.47%	-		0.00%
Halliburton Manufacturing	185,090,352	3	1.19%	-		0.00%
Fasken Oil & Ranch	156,638,522	4	1.00%	-		0.00%
Occidental Permian Ltd	96,296,474	5	0.62%	671,536,667	1	5.44%
GCC Permian LLC	79,557,978	6	0.51%	-		0.00%
Halliburton Energy Services	78,875,816	7	0.51%	-		0.00%
Pumpco Energy Services	71,322,991	8	0.46%	-		0.00%
COG Operating	68,704,384	9	0.44%	190,343,532	9	1.54%
Quail Run Energy Partners	66,576,571	10	0.42%	-		0.00%
XTO Energy Inc.	-	-	-	308,731,525	3	2.50%
Odessa Ector Power Partners	-	-	-	300,045,560	5	2.43%
Apache Corporation	-	-	-	236,650,079	4	1.92%
Sandridge Exploraion & Production	-	-	-	211,723,567	7	
Oxy USA WTP LP	-	-	-	223,194,218	6	1.81%
Devon Energy	-	-	-	203,372,749	8	1.65%
ConocoPhillips	-	-	-	401,297,866	2	3.25%
Oxy USA Inc	-	-	-	82,994,029	10	0.67%
All Other Taxpayers	14,243,869,705	-	91.31%	9,512,731,918	-	77.08%
<b>Total</b>	<b>\$ 15,599,160,860</b>	<b>-</b>	<b>100.00%</b>	<b>\$ 12,342,621,710</b>	<b>-</b>	<b>100.00%</b>

Source: Ector County Appraisal District

**ECTOR COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within the Fiscal Year of Levy</u>		<u>Collections Subsequent Years</u>	<u>Total Collections</u>	
		<u>Taxes Collected for the Fiscal Year</u>	<u>Percentage of Levy</u>		<u>Total Collections</u>	<u>Percentage of Levy</u>
2012	\$ 38,761,811	\$ 37,796,518	97.5%	\$ 844,420	\$ 38,640,938	99.7%
2013	39,698,641	39,368,284	99.2%	206,608	39,574,892	99.7%
2014	41,657,287	41,158,964	98.8%	353,791	41,512,755	99.7%
2015	43,831,641	43,055,982	98.2%	539,615	43,595,597	99.5%
2016	46,796,897	45,168,162	96.5%	1,319,117	46,487,279	99.3%
2017	46,427,501	45,635,150	98.3%	1,191,861	46,827,011	100.9%
2018	50,270,439	48,861,755	97.2%	834,439	49,696,194	98.9%
2019	55,053,696	53,646,493	97.4%	596,068	54,242,561	98.5%
2020	58,210,728	56,417,626	96.9%	454,610	56,872,236	97.7%
2021	56,940,900	55,109,888	96.8%	-	55,109,888	96.8%

Source: Ector County Appraisal District Collection Reports.

**ECTOR COUNTY, TEXAS**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

<u>Governmental Activities</u>							
<u>Fiscal Year</u>	<u>Capital Lease</u>	<u>Certificate of Obligation</u>	<u>Certificate of Obligation Premium</u>	<u>Tax Notes</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Debt Per Capita</u>
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	-	8,635,000	1,814,995	23,435,000	32,070,000	0.80%	234
2018	-	5,795,000	1,725,908	23,435,000	30,955,908	0.78%	226
2019	-	2,915,000	1,640,349	23,435,000	27,990,349	0.75%	204
2020	6,937,620	-	1,558,178	23,435,000	31,930,798	0.09%	233
2021	6,639,272	21,585,000	4,542,846	22,485,000	55,252,118	0.05%	403

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

**ECTOR COUNTY, TEXAS**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
*September 30, 2021*

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		
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	-	30,955,908	0.25%	226
2019	27,990,349	230,083	27,760,266	0.20%	202
2020	31,930,798	315,317	31,615,481	0.19%	231
2021	55,252,118	241,776	55,010,342	0.19%	401

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL**  
**ACTIVITIES DEBT**  
**September 30, 2021**

<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>\$ 55,010,342</u>	100%	<u>\$ 55,010,342</u>
Overlapping Debt:			
City of Odessa (Note)	136,337,533	87.56%	119,377,144
Ector County Independent School District	136,904,187	100%	136,904,187
Ector County Hospital District	33,275,000	100%	33,275,000
Odessa College	<u>59,585,000</u>	100%	<u>59,585,000</u>
Total Overlapping Debt	<u>366,101,720</u>		<u>349,141,331</u>
Total Direct and Overlapping Debt	<u>\$ 421,112,062</u>		<u>\$ 404,151,673</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.

**ECTOR COUNTY, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Limit	\$ 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	\$ 3,466,811,391	\$ 3,987,036,944	\$ 3,899,790,215
Total Debt										
to Limit	<u>7,343,776</u>	<u>9,953,171</u>	<u>7,779,996</u>	<u>14,019,547</u>	<u>11,254,545</u>	<u>31,886,306</u>	<u>28,915,309</u>	<u>26,119,917</u>	<u>23,119,678</u>	<u>43,828,224</u>
Legal Debt Margin	<u>\$ 2,711,852,120</u>	<u>\$ 3,054,953,749</u>	<u>\$ 3,435,324,494</u>	<u>\$ 3,654,749,431</u>	<u>\$ 3,481,051,194</u>	<u>\$ 3,105,107,031</u>	<u>\$ 3,193,290,952</u>	<u>\$ 3,440,691,474</u>	<u>\$ 3,963,917,266</u>	<u>\$ 3,855,961,991</u>

	0.27%	0.32%	0.23%	0.38%	0.32%	1.02%	0.90%	0.75%	0.58%	1.12%
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Assessed Value 2020 Tax Roll	<u>15,599,160,860</u>
Debt Limit, 25% of Assessed Value	<u>3,899,790,215</u>
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	44,070,000
Less: Fund Balance in Debt Service Funds	<u>241,776</u>
Net Bonded Debt	<u>43,828,224</u>
Debt Margin	<u>\$ 3,855,961,991</u>

Sources: Comprehensive Annual Financial Statements

**ECTOR COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**  
*September 30, 2021*

<u>Year</u>	<u>Estimated Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>	<u>School Enrollment</u>
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
2019	137,130	4,197,000,780	30,606	2.9	32,179
2020	137,130	3,970,462,020	28,954	11.5	33,159
2021	165,171	4,782,361,134	28,954	5.9	33,707

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

**ECTOR COUNTY, TEXAS**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**  
**September 30, 2021**

Ten Largest Employers	2021			2012		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
Ector County ISD	1	4,163	5.51%	1	3,336	4.49%
Medical Center Hospital	2	1,977	2.62%	2	1,687	2.27%
Halliburton	3	1,400	1.85%	4	1,250	n/a
Nex Tier Complete Solutions	4	1,142	1.51%	n/a	839	1.13%
City of Odessa	5	900	1.19%	6	884	n/a
Saulsbury Companies	6	874	1.16%	3	1,315	1.77%
Odessa Regional Med Center	7	800	1.06%	5	1,090	n/a
Ector County	8	735	0.97%	8	628	0.84%
HEB	9	721	0.95%	n/a	n/a	n/a
Univ of Texas Permian Basin	10	619	0.82%	n/a	810	n/a
Wal Mart	n/a	n/a	n/a	7	803	n/a
Nurses Unlimited	n/a	n/a	n/a	9	560	0.75%
Weatherford	n/a	n/a	n/a	10	536	0.72%
Total Employment		<u>75,508</u>			<u>74,379</u>	

Sources: Odessa Chamber of Commerce

**ECTOR COUNTY, TEXAS**

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**

**LAST TEN FISCAL YEARS**

**September 30, 2021**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities:										
Administrative	17.0	17.0	17.0	17.0	18.0	17.0	17.0	17.0	15.0	12.0
Judicial	119.5	120.0	129.5	130.0	142.5	144.0	150.0	140.0	160.0	158.0
Financial Administration	40.5	44.0	46.0	46.0	46.0	46.0	46.0	48.0	33.0	33.0
Law Enforcement	101.5	104.5	108.5	108.5	108.5	108.5	108.5	111.5	133.5	133.5
Correction	199.5	198.0	196.0	199.5	198.5	197.5	194.0	194.0	281.0	252.0
Health and Welfare	22.0	25.5	27.0	27.0	21.5	21.0	19.5	19.5	10.0	11.0
Cultural/Recreation	18.5	14.5	13.5	16.5	14.0	15.5	9.5	9.0	10.0	9.0
Library	24.0	24.0	25.0	25.5	25.5	24.0	20.0	21.5	21.5	22.5
Maintenance	49.5	54.0	40.5	42.5	43.0	43.0	39.0	54.5	52.5	53.5
Highways/Streets	29.0	27.0	27.0	27.0	26.0	30.0	27.0	27.0	41.0	45.0
Election	5.5	5.5	5.5	5.5	5.5	5.0	5.0	5.0	5.0	5.0
Total Governmental Activities Full-time Equiva	<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>	<u>647.0</u>	<u>762.5</u>	<u>734.5</u>
Business-Type Activities:										
Coliseum	11.0	11.0	11.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Airport	-	-	-	-	1.0	2.0	2.0	2.0	2.0	2.0
Total Business-Type Activities Full-time Equiva	<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>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
Total Primary Government Full-time Equivalen	<u>637.5</u>	<u>645.0</u>	<u>646.5</u>	<u>658.0</u>	<u>663.0</u>	<u>666.5</u>	<u>650.5</u>	<u>662.0</u>	<u>777.5</u>	<u>749.5</u>

Source: Ector County Budget

**ECTOR COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

<b>Function/Program</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Judicial: (1)										
County Courts:										
Criminal Case Filings	5,005	5,270	6,106	5,288	5,087	4,785	5,732	6,196	4,941	3,963
Civil Case Filings	683	638	607	574	528	488	857	924	858	869
Juvenile Case Filings	115	120	151	148	138	126	92	120	88	79
District Courts:										
Criminal Case Filings	2,160	2,436	2,142	1,385	2,929	3,728	2,917	2,702	2,272	2,352
Civil Case Filings	4,139	4,290	2,492	3,329	2,007	1,984	2,268	2,244	1,680	1,788
Justice of the Peace Case Filings	11,373	11,092	12,017	10,510	11,382	12,339	18,976	25,856	21,749	13,797
Law Enforcement: (2)										
Number of Law Enforcement Employees	89.0	93.0	96.0	96.0	96.0	96.0	96.0	98.0	98	113
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	524	625	623	837	825	786	707	818	836	785
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	-
Number of Prisoners Booked	9,852	9,944	9,454	10,040	10,990	10,531	10,573	9,573	8,030	7,950
Number of Prisoners Released	10,004	10,152	9,819	10,010	10,005	10,176	10,062	8,976	7,820	7,981
Number of Correction Employees (2)	190.0	188.5	184.0	187.5	186.5	187.5	184.0	184.0	184	190
Number of Administrative Employees (2)	9.5	9.5	12.0	12.0	12.0	10.0	10.0	10.0	10	10
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	155,193	182,107	177,670	158,170	173,902	177,903	172,812	177,254	183,715	183,815
Diesel	67,147	50,640	43,518	25,255	41,644	37,002	32,409	30,444	43,048	46,107
Highways and Streets: (5)										
Miles of Road Striped	160	194	172	170	111	199	114	17	123	247
Miles of Road Resurfaced	17	55	55	36	14	5	25	14	71	7
Maintenance: (5)										
Cemetery Burials	309	309	291	318	318	309	314	306	321	405
Ector County Wellness Center Visits (6)	4,391	4,664	4,747	4,544	3,438	3,562	3,310	3,141	2,917	4,014
Motor Vehicle Sales Tax Collections (7)	38,918,383	39,431,694	43,846,277	41,213,289	28,821,567	33,337,358	45,595,364	45,401,418	35,835,057	37,844,748
Motor Vehicle Collections	14,900,663	16,281,368	17,136,127	17,330,311	16,919,752	17,940,047	20,479,635	21,390,986	18,447,034	18,670,431
Coliseum Event Days (8)	-	222	272	269	263	322	272	214	181	221
Coliseum Event Attendance	-	321,830	247,262	298,745	262,149	269,137	321,005	241,963	122,189	161,860
Airport fuel sales (gallons) (9)	-	-	-	-	464,472	525,000	645,072	705,206	526,866	513,150
Airport landings	-	-	-	-	2,920	3,960	3,118	3,175	2,455	2,126
Airport departures	-	-	-	-	2,920	3,960	2,728	2,793	2,179	2,001

Sources:  
(1) Ector County Clerks and Justice of the Peace  
(2) Personnel Budgets  
(3) Ector County Jail and Juvenile Center  
(4) Ector County Equipment Services  
(5) Ector County Cemetery  
(6) Ector County Wellness Clinic  
(7) Ector County Tax Assessor Collector  
(8) Ector County Coliseum  
(9) Ector County Airport

**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**September 30, 2021**

<b>Function/Program</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Judicial:</b>										
District Courtrooms	4	4	4	4	5	5	5	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
<b>Correction:</b>										
Adult Inmate Beds	667	667	667	667	667	667	667	667	667	1079
Juvenile Beds	48	48	48	48	48	48	48	48	48	48
<b>Cultural and Recreation:</b>										
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	2
<b>Highways and Streets:</b>										
Paved Roads Maintained	903	903	903	903	903	903	903	903	903	903
<b>Business Type:</b>										
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

**ECTOR COUNTY, TEXAS**

**ANALYSIS OF FUNDING PROGRESS AND CONTRIBUTION RATES (TCDRS)**

*September 30, 2021*

<b>Valuation Year</b>	<b>(a) Actuarial Value of Assets</b>	<b>(b) Actuarial Accrued Liability</b>	<b>(a/b) Funded Ratio</b>	<b>(b-a) Unfunded Actuarial Accrued Liability</b>	<b>(c) Annual Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll</b>	<b>Total TCDRS Required Contribution Rate</b>
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%
2018	224,774,914	260,882,750	86.2%	36,107,836	32,341,721	111.6%	19.10%
2019	235,390,191	272,491,501	86.4%	37,101,310	37,947,622	97.8%	17.95%
2020	253,244,957	298,165,047	84.9%	44,920,090	43,733,013	102.7%	17.95%

Source: Texas County and District Retirement System