

**Ector County, Texas**

**Comprehensive Annual Financial Report**  
For the Fiscal Year Ended September 30, 2019

**Ector County Auditor**

**ECTOR COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**PREPARED BY THE**  
**ECTOR COUNTY AUDITOR'S OFFICE**  
**RANDY DONNER, ECTOR COUNTY AUDITOR**

**ECTOR COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED SEPTEMBER 30, 2019**

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## **INTRODUCTORY SECTION**

**ECTOR COUNTY, TEXAS  
LISTING OF ELECTED COUNTY OFFICIALS  
AS OF SEPTEMBER 30, 2019**

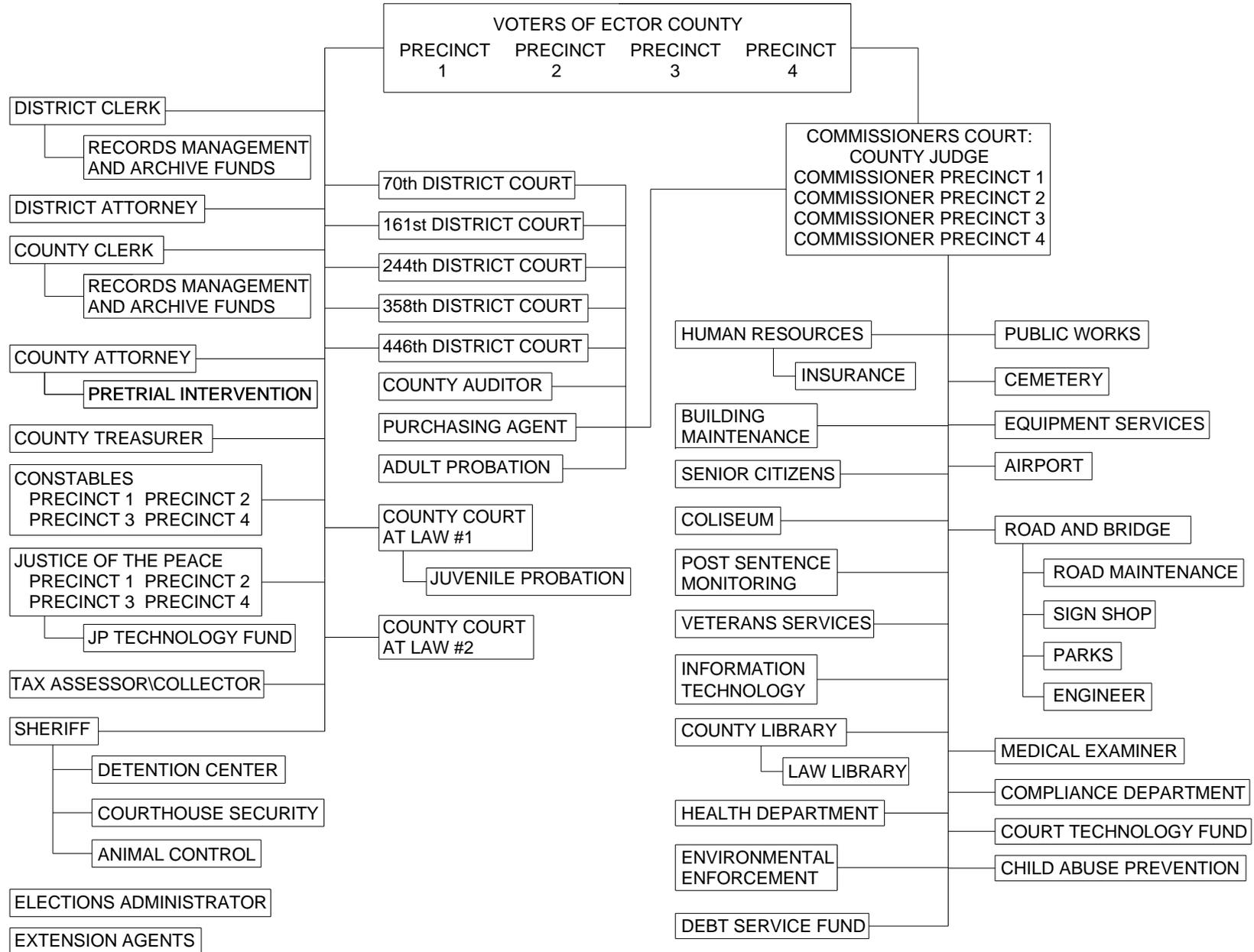
**County Judge – Debi Hays  
Commissioner – Eddy Shelton  
Commissioner – D. Greg Simmons  
Commissioner – Dale Childers  
Commissioner – Armando Rodriguez**

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

**Tax Assessor – Lindy Wright  
District Clerk – Clarissa Webster  
District Attorney – Bobby Bland  
County Clerk – Jennifer Martin  
County Attorney – Dwight Gallivan  
County Treasurer – Cleopatra Anderson  
Justice of the Peace – Terry G. Lange  
Justice of the Peace – Missi Walden  
Justice of the Peace – Sherwood D. Kupper  
Justice of the Peace – Eddy W. Spivey  
Constable – “Vacant”  
Constable – Pete Anchondo  
Constable – Carl Watters  
Constable – David Lewallen  
Sheriff – Mike Griffis  
County Court at Law Judge – Christopher Clark  
County Court at Law Judge – Brooke Hendricks-Greene**

**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 24, 2020

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

The Comprehensive Annual Financial Report of Ector County, Texas for the fiscal year ended September 30, 2019 is hereby submitted. The report was prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board and is in compliance with V.T.C.A., Local Government Code, Section 114.025.

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

Ector County's financial statements have been audited by Johnson, Miller & Company, CPA's PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Ector County for the fiscal year ended September 30, 2019, 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, 2019, 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.

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

## **PROFILE OF THE GOVERNMENT**

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

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

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

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners' Court for approval. The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, county and district attorneys, investigators, clerks of the courts, sheriff, jail, courthouse security, medical examiner and emergency management. Other functions performed by the County include the construction and maintenance of roads and bridges, independently or in cooperation with other entities; administration of public health services; assistance to indigents; and the provision of juvenile health, education and welfare services involving the care and correction of dependent or delinquent children.

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

## **FACTORS AFFECTING FINANCIAL CONDITION**

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

**Local Economy.** The County is in the heart of the "Great Permian Basin" oil production area and is a major oil field supply center for Texas and other oil producing states. In addition, Ector County is a major retail, social, civic, sports, and medical center for the area. These factors have helped provide some economic growth to the County; however, the economy is tied to that of the oil industry. After reaching unemployment high of 14.8% in 1986, the present unemployment rate is 2.9%. The September 30, 2018 unemployment rate was 2.7%.

During 1999, the oil industry saw the price of oil fall to below \$10 per barrel. As a result, activities in the oil field cut back drastically and oil related industries began to lay employees off and numerous companies discontinued operations. The future of Ector County and the oil industry as a whole was questionable. However, low oil prices were short lived. By the end of the fiscal year 2001, the price had increased in excess of \$30 a barrel. Prior to the 2015 fiscal year, the price of West Texas Crude oil rose above \$100 a barrel. As of September 30, 2019, the price per barrel was approximately \$54. Since that date, the price per barrel has decreased to approximately \$48. At September 30, 2019, the Permian Basin active rig count was 310 as compared to 388 for the same period in 2018. 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 2019, the tax generated \$14,751,946 as compared to \$13,566,694 in fiscal year 2018. Economic development efforts have resulted in continued diversification of Ector County. 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 is expected to be 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 BMW dealership of the Permian Basin. Additional new retail acquisitions included At Home, which moved into a 98,000 square foot retail area in the Music City Mall that was previously occupied by Sears and Olive Garden restaurant opened a facility in late 2017. The Texas Transportation Commission voted to provide an additional \$2 billion in funding to improve Permian Basin Roads. The City of Odessa and private investors completed construction of an \$80 million new hotel and convention center located in downtown Odessa, which opened in September 2018.

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 \$2,370,211 in 2019 as compared to \$1,908,542 in 2018. 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 fourth largest employer in the County. In addition to the three hospitals, Texas Tech Health Science Center, which is a branch of the Lubbock, Texas based Texas Tech University Medical School, provides educational facilities to those desiring a career in the medical field, and works with the Ector County Hospital District and the privately owned hospitals. In 2017, Texas Tech began construction of a new 72,500 square foot facility adjacent to the existing facility which will include new classrooms, labs and research facilities. The facility opened in February 2019.

Ector County is home to Odessa Junior College and the University of Texas of the Permian Basin (UTPB). UTPB, a four-year institution, is a branch of the University of Texas at Austin. Both institutions provide educational and career opportunities to not only Ector County, but also counties throughout the Permian Basin area. For the 2018-2019 school year, Odessa College's enrollment was 6,618 while UTPB's undergraduate enrollment was 5,795. UTPB continues to expand, addressing the needs of increased enrollment by constructing additional student housing. Additionally, 2016 began the first year of UTPB Falcon Football, a Division III football team. UTPB also broke ground for a new \$37 million kinesiology building. The 63,000 square-foot facility will include classrooms, labs, and training spaces. The project is expected to be completed in June 2020. Odessa College received national acclaim being awarded the 2018 Rising Star Award from the Aspen Institute in Washington, D.C. and announced a partnership with Oncor to provide training for electric transmission and distribution service personnel.

In fiscal year 2017, the Ector County Commissioners' Court authorized the issuance of \$25 million in certificates of obligation to add an additional 412 inmate beds to the existing 667 bed detention center facility. Construction began in January 2018 with an expected opening date in March 2020.

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

## **AWARDS AND ACKNOWLEDGEMENTS**

**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to Ector County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2018. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We are submitting the fiscal year 2019 CAFR to the GFOA to determine its eligibility for another certificate.

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

Sincerely, ..



Randy Donner  
Ector County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Ector County**  
**Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2018**

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**



**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas as of and for the year ended September 30, 2019, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas, as of September 30, 2019, 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.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual pages 57-60, the Schedule of Changes in Net Pension Asset and Related Ratios, page 61, the Schedule Employer Contribution Texas County & District Retirement System, page 62, Schedule of Changes in OPEB Liability and Related Ratios, page 63, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

The combining and individual nonmajor fund financial statements, budgetary comparison information (pages 64-121), and capital assets used in the operation of Governmental Funds (pages 148-157), are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison information and capital assets used in the operation of Governmental Funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

In accordance with other Government Auditing Standards, we have also issued our report dated March 24, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Odessa, Texas  
March 24, 2020

## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This discussion and analysis of the County of Ector, Texas financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2019. 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 \$9,697,368, an increase of \$12,947,249 from the previous year. Total net position includes \$19,748,698 restricted for creditors and other restrictions imposed by law and \$35,174,325 invested in capital assets and an unrestricted deficit of \$64,620,391.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$53,647,600; of which \$12,090,379 or 23% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$14,894,680, which represents an increase of \$286,889 from the prior year.
- The General Fund's fund balance of \$19,849,302, including \$14,894,680 unassigned, represents 32% of the General Fund expenditures for fiscal year 2019.
- The County's bonded indebtedness decreased by \$2,880,000, which represents scheduled debt payments.

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

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

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

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

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

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

## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

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

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

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

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

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

**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

In the case of the County, liabilities and deferred inflows exceeded assets and deferred outflows by \$9,697,368 at the close of this fiscal year.

STATEMENT OF NET POSITION						
	Governmental Activities		Business-Type Activities		Total Activities	
	2019	2018	2019	2018	2019	2018
Current and Other Assets	72,702,153	71,018,123	1,359,949	1,133,640	74,062,102	72,151,763
Capital Assets, Net of Accumulated Depreciation	36,254,263	24,565,228	16,186,239	15,538,349	52,440,502	40,103,577
<b>Total Assets</b>	<b>108,956,416</b>	<b>95,583,351</b>	<b>17,546,188</b>	<b>16,671,989</b>	<b>126,502,604</b>	<b>112,255,340</b>
Deferred Outflows Of Resources	24,129,319	12,591,866	-	-	24,129,319	12,591,866
Current Liabilities	5,099,006	4,419,004	85,592	124,233	5,184,598	4,543,237
Long-Term Liabilities	141,521,581	139,460,971	45,144	22,877	141,566,725	139,483,848
<b>Total Liabilities</b>	<b>146,620,587</b>	<b>143,879,975</b>	<b>130,736</b>	<b>147,110</b>	<b>146,751,323</b>	<b>144,027,085</b>
Deferred Inflows Of Resources	13,577,968	3,464,738	-	-	13,577,968	3,464,738
Net Investment in Capital Assets	18,988,086	17,043,459	16,186,239	15,538,349	35,174,325	32,581,808
Restricted	19,978,538	7,531,142	-	-	19,978,538	7,531,142
Unrestricted (deficit)	(66,079,444)	(63,744,097)	1,229,213	986,530	(64,850,231)	(62,757,567)
<b>Total Net Position</b>	<b>(27,112,820)</b>	<b>(39,169,496)</b>	<b>17,415,452</b>	<b>16,524,879</b>	<b>(9,697,368)</b>	<b>(22,644,617)</b>

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

Deferred Outflows and Inflows of Resources relate to the County's defined pension plan and other post-employment benefit obligations (OPEB). See Notes 7 and 8.

The unrestricted portion of the County's net position decreased \$2,092,664 from the previous year. During the year, the County's current year recognition of other post-employment benefits (OPEB) was \$13,017,702 as reflected in Note 8, and the current year's net pension liability increased by \$17,851,393 as reflected in Note 7. The restricted balance of the County's net position represents restricted resources to repay future debt, restricted for creditors and restricted by law which increased \$12,217,556 from the prior year.

At the end of the fiscal year, the County reported a positive net position in two of the three categories for its separate governmental and business-type activities. In the governmental activities, the unrestricted assets reflected a negative \$65,849,604, which is attributable to the OPEB obligation and net pension obligation as noted above. It should also be noted that total net position increased from the prior year fiscal year by \$12,947,249.

**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

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

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

For the fiscal year ended September 30, 2019, the Self-Funded Health Benefit Fund had excess reserves of \$7.1m or was reserved at 67% of expenditures. While the Court did not specify the reserve or any portion of the reserve towards the OPEB liability, the funds could be committed for that purpose.

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

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

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

**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

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

STATEMENT OF ACTIVITIES						
	Governmental Activities		Business-Type Activities		Total Activities	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	18,920,417	19,208,989	1,127,589	1,002,006	20,048,006	20,210,995
Operating Grants and Contributions	2,187,864	2,112,430	44,240	55,760	2,232,104	2,168,190
Capital Grants and Contributions:	50,000	49,118	1,641,594	-	1,691,594	49,118
General Revenues:					-	-
Property Taxes	55,653,862	50,889,066	3,489	3,073	55,657,351	50,892,139
Bingo Taxes	133,394	109,036	-	-	133,394	109,036
Mixed Beverage Taxes	978,320	902,226	-	-	978,320	902,226
Hotel Occupancy Tax	1,185,106	948,271	1,185,106	960,271	2,370,212	1,908,542
Sales Tax	11,775,935	-	-	-	11,775,935	-
Unrestricted Investment Earnings	1,598,582	1,025,662	28,836	14,621	1,627,418	1,040,283
Miscellaneous	1,209,706	245,873	-	-	1,209,706	245,873
<b>Total Revenues</b>	<b>93,693,186</b>	<b>75,490,671</b>	<b>4,030,854</b>	<b>2,035,731</b>	<b>97,724,040</b>	<b>77,526,402</b>
Expenses						
Administrative	4,007,479	2,397,704	-	-	4,007,479	2,397,704
Judicial	16,883,400	16,484,529	-	-	16,883,400	16,484,529
Financial Administration	5,999,711	5,598,807	-	-	5,999,711	5,598,807
Law Enforcement	9,349,825	8,717,501	-	-	9,349,825	8,717,501
Correction	26,330,273	23,250,375	-	-	26,330,273	23,250,375
Health and Welfare	2,260,113	1,693,878	-	-	2,260,113	1,693,878
Fire Protection	895,105	895,570	-	-	895,105	895,570
Cultural - Recreation	979,244	894,935	-	-	979,244	894,935
Library	1,939,334	1,926,491	-	-	1,939,334	1,926,491
Maintenance	7,157,690	6,896,711	-	-	7,157,690	6,896,711
Conservation of Natural Resources	132,123	119,467	-	-	132,123	119,467
Highways - Streets	4,577,579	4,094,811	-	-	4,577,579	4,094,811
Election	688,945	737,425	-	-	688,945	737,425
Interest on Long-term Debt	883,755	916,030	-	-	883,755	916,030
Coliseum	-	-	2,111,282	2,103,667	2,111,282	2,103,667
Airport	-	-	806,907	748,057	806,907	748,057
<b>Total Expenses</b>	<b>82,084,576</b>	<b>74,624,234</b>	<b>2,918,189</b>	<b>2,851,724</b>	<b>85,002,765</b>	<b>77,475,958</b>
Excess (Deficiency) Before						
Transfers/Gain on Sale						
Of Capital Assets	11,608,610	866,437	1,112,665	(815,993)	12,721,275	50,444
Transfers/Gain on Sale						
Of Capital Assets						
Gain on Sale of Assets	225,974	150,301	-	-	225,974	150,301
Internal Balance	-	3,150	-	(3,150)	-	-
Transfers	222,092	61,297	(222,092)	(61,297)	-	-
<b>Total Transfer/Gain on Sale</b>	<b>448,066</b>	<b>214,748</b>	<b>(222,092)</b>	<b>(64,447)</b>	<b>225,974</b>	<b>150,301</b>
<b>Change in Net Position</b>	<b>12,056,676</b>	<b>1,081,185</b>	<b>890,573</b>	<b>(880,440)</b>	<b>12,947,249</b>	<b>200,745</b>
Prior Year Restatement	-	-	-	-	-	-
<b>Net Position - Beginning (restated)</b>	<b>(39,169,496)</b>	<b>(40,250,681)</b>	<b>16,524,879</b>	<b>17,405,319</b>	<b>(22,644,617)</b>	<b>(22,845,362)</b>
<b>Net Position - Ending</b>	<b>(27,112,820)</b>	<b>(39,169,496)</b>	<b>17,415,452</b>	<b>16,524,879</b>	<b>(9,697,368)</b>	<b>(22,644,617)</b>

## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

**Governmental Activities.** Net position of the governmental activities increased \$12,056,676 during the year. The revenue increase in sales tax of \$11,775,935 was due to the collection of a new sales tax in the County which began in April 2019. Unrestricted Investment Earnings increased 55% from the previous year as interest rates were up slightly and the County positioned itself into various term investments. Ad Valorem tax receipts increased from the prior year due to an increase in the tax rate adopted by the Commissioners' Court and an increase in the taxable value of properties. Miscellaneous Revenues increased by 400%, mainly from insurance settlements from a 2017 hailstorm that damaged numerous County buildings.

Total expenses increased \$7,460,342, which is attributable mainly to an increase in law enforcement and corrections expenses, as the County spent more on housing excess prisoners in other counties and an increase in inmate medical expenses. During the 2017 fiscal year, the County issued \$23,485,000 in certificates of obligation to expand the current bed population by 412 beds as a result of the increase in crime, which is slated to open in 2020. Administration incurred a large increase due to the increasing pension costs with TCDRS. Highways and Streets incurred a large increase as well, due to the increased costs of maintaining County roads.

**Business-Type Activities.** Net position of the business-type activities increased from the previous year by \$890,573 and was primarily the result of increased operating contributions. Until the 2014 fiscal year, the County allocated property taxes towards the support of the Coliseum. In September 2013, the Texas Legislature approved the assessment of a hotel occupancy tax that provided funding to support the Coliseum. Fiscal year 2019 reflected an increase in hotel occupancy tax receipts and is related to the overall economic upturn of the Permian Basin. Overall, the expenses in the Business-Type Activities remained constant to the previous year.

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

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

**Governmental Funds.** As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$53,647,600, an increase of \$565,875 or 1% in comparison to the prior year. The unassigned fund balance of \$12,090,379 represents 23% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance decreased \$2,508,324 from the prior year. The remainder of fund balance is allocated between nonspendable, restricted, committed and assigned as per the County's Fund Balance Policy, and is not available for any new spending.

The County expended \$3,282,807 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2019 as compared to \$2,722,917 for the previous year. These expenditures delayed deterioration; however, the overall condition of the roads was not improved through these maintenance expenditures.

The Debt Service Fund has a total fund balance of \$230,083, a decrease of \$84,608 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 \$15,061,204 represents other revenues in the amount of \$962,388 which includes proceeds from insurance settlements for roof damage from the 2017 hailstorm, hotel occupancy tax of \$1,185,106 and interest earnings of \$536,967. The expenditure of \$17,823,918 primarily represents the jail expansion project which is scheduled for completion in early 2020.

The Sales Tax District Fund accounts for revenues and expenditures relating to a voter approved sales tax that was approved in November 2018 and began being collected in April 2019. These funds are restricted by law and can only be used in accordance with the local government code. The fund balance of \$11,807,694 represents sales tax collections of \$11,775,935 and investment income of \$31,759. Funds were not received until June 2019, there were no expenditures incurred during fiscal year 2019.

## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

**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 \$1,596,544. The increase is mainly represented by an increase in capital contributions. In prior fiscal years, the County allocated property tax to support the operations of the Coliseum. In September 2013, the State Legislature passed a hotel occupancy tax which was to replace the property tax. For the current fiscal year, the occupancy tax was \$1,185,106 as compared to \$960,271 in the prior year. The Airport reflected a decrease in net position from the prior year of \$721,223. The decrease in net position at the Airport is attributable to an operating loss of \$516,688, which includes depreciation expense in the amount of \$438,748. Transfers out accounted for \$218,500, an increase of \$157,203 over the previous fiscal year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$14,894,680 as compared to \$14,607,791 in the prior year. Revenues resulted in a positive budget variance of \$2,201,725. Property tax collections reflected a negative variance due to the decrease in collections. Fines and Forfeitures reflected a positive variance which is related to the increased activities within the courts' system as with the economic upturn, crime has also increased. Intergovernmental Revenues also reflected a positive variance which was the result of increased proceeds from the State Mixed Beverage. Charges for Services reflected a positive variance as Motor Vehicle Registration Fees exceed the anticipated budget, as well as did Investment Income. All other revenue variances are considered immaterial.

Expenditures in the General Fund were under budget by \$6,094,502. Ector County budgets for full employment, however due to the local economy; numerous vacancies remained unfilled during the fiscal year resulting in a personnel budget surplus in all expense categories. Ector County, along with other governments and non-oil related industries cannot compete with the oil companies' salaries and benefits. Additionally, many professional positions such as attorneys and information technology personnel have also been attracted to the oil related companies and to other governmental entities that maintain a higher pay scale.

The original budget was basically a balanced 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. Additionally, due to employee shortages represented by Corrections, the Court suspended their policy of compensatory time for payment of overtime which resulted in an additional emergency appropriation for salaries and related benefits.

As a measure of the General Fund's liquidity, both unassigned fund balance and total fund balance are compared to total fund expenditures. Unassigned fund balance represents 24% of total fund expenditures, while total fund balance represents 32% of total fund expenditures. The prior year unassigned fund represented 26% of total fund expenditures and total fund balance represented 30% of total fund expenditures.

The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$6,168,895 or 9%. Additional appropriations of \$783,985 resulted from increased medical expenses for inmates in the Jail as the inmate population has continued to rise. The remaining additional appropriations were required in the Corrections category to fund the payment of overtime and the cost of housing inmates in other counties as previously discussed. Additional appropriations represent prior period encumbrances from the fiscal year 2018 that carried over into fiscal year 2019.

**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

**DEBT ADMINISTRATION AND CAPITAL ASSETS**

**Long-term Debt.** At September 30, 2019, the County had a total long-term debt outstanding in the amount of \$141,521,581, a net increase from the prior year of \$2,060,610. The increase includes the recognition of the current year OPEB liability of \$13,017,702 and an increase of \$17,851,393 for the current year pension liability. Scheduled debt payments of \$2,880,000 represented reductions during the fiscal year. According to Texas statutes, the County has a debt limit \$3,466,811,391.

The County's bond rating is "AA-" from Standard & Poor's which is a decrease from AA in the 2017 fiscal year, and "Aa3" from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY 2019:

	Beginning Balance	Additions	Reductions	Ending Balance
<b>Governmental Activities:</b>				
Tax Notes	\$ 5,795,000	-	2,880,000	\$ 2,915,000
Certificates of Obligation	23,435,000	-	-	23,435,000
C.O. Premium	1,725,908	-	85,559	1,640,349
Net Pension Liability	24,175,949	17,851,393	-	42,027,342
Net OPEB Obligation	83,259,006	-	13,017,702	70,241,304
Compensated Absences	1,070,108	12,693,725	12,501,247	1,262,586
<b>Total</b>	<b>\$ 139,460,971</b>	<b>30,545,118</b>	<b>28,484,508</b>	<b>\$ 141,521,581</b>

**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, 2019, net capital assets of the governmental activities totaled \$36,254,263, reflecting a net increase of \$11,689,035. Net capital assets of the business-type activities totaled \$16,186,239, reflecting a net increase of \$647,890 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$2,219,336 for governmental activities and \$1,025,116 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,020,404	\$ 2,020,404	737,762	737,762	2,758,166	2,758,166
Buildings	6,735,774	7,091,718	2,401,664	2,570,046	9,137,438	9,661,764
Improvements Other Than Buildings	1,347,469	1,605,570	4,888,305	5,359,552	6,235,774	6,965,122
Machinery and Equipment	1,845,744	1,349,790	247,630	323,279	2,093,374	1,673,069
Infrastructure	6,617,569	7,575,937	6,012,957	6,291,383	12,630,526	13,867,320
Construction in Progress	17,687,303	4,921,809	1,897,921	256,327	19,585,224	5,178,136
<b>Total</b>	<b>\$ 36,254,263</b>	<b>\$ 24,565,228</b>	<b>16,186,239</b>	<b>15,538,349</b>	<b>52,440,502</b>	<b>40,103,577</b>

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

**ECTOR COUNTY, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

**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 2020, the Commissioners' Court budgeted \$14,706,263 in revenues and 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 2020 budget was adopted by September 30, 2019 with total General Fund expenditures of \$67,143,225, a 5% increase from the fiscal year 2019 actual expenditures. The total property tax rate for fiscal year 2020 is \$.365 per \$100 of valuation. Increases in the fiscal year 2020 budget compared to fiscal year 2019 actual expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents \$47,301,872 for fiscal year 2020. Actual 2019 personnel expenditures were \$43,897,115. For fiscal year 2020, the County approved a 10% pay increase to all law enforcement and corrections personnel; and a 15% increase to all Road Maintenance personnel. As the local economy continues to improve due to increases in oil prices, turnover at the County continues to be a concern as the County is unable to compete for wages and benefits with the oil related companies
- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2020, the County budgeted in the General Fund \$863,231 towards vehicle maintenance as compared to the actual expenditure of \$1,594,596 for fiscal year 2019. Expenditure represents repair and maintenance as well as the purchase of new vehicles.
- All other operating expenditures were held comparable to the prior year.

It should also be noted that for fiscal year 2020, the Commissioners' Court has adopted a budget which represents a surplus of \$303,504.

**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, 2019**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,403,745	22,942	2,426,687
Investments	58,886,349	1,355,732	60,242,081
Receivables, net of allowance for uncollectables	11,176,356	15,841	11,192,197
Internal balances	34,566	(34,566)	-
Inventories	21,947	-	21,947
Prepaid expenses	25,360	-	25,360
Due from other governments	153,830	-	153,830
Capital assets, (nondepreciable):			
Land	2,020,404	737,762	2,758,166
Construction in progress	17,687,303	1,897,921	19,585,224
Capital assets, (net of accumulated depreciation):			
Buildings	6,735,774	2,401,664	9,137,438
Improvements	1,347,469	4,888,305	6,235,774
Infrastructure	6,617,569	6,012,957	12,630,526
Machinery and equipment	1,845,744	247,630	2,093,374
<b>TOTAL ASSETS</b>	<b>108,956,416</b>	<b>17,546,188</b>	<b>126,502,604</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Contributions made subsequent to measurement date-Pensions	5,003,117	-	5,003,117
Changes in Assumptions-Pensions	465,928	-	465,928
Expected and actual experience-Pensions	13,931,478	-	13,931,478
Expected and actual experience-OPEB	-	-	-
Changes in Assumptions-OPEB	2,911,918	-	2,911,918
Contributions made subsequent to measurement date-OPEB	1,816,878	-	1,816,878
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>24,129,319</b>	<b>-</b>	<b>24,129,319</b>
<b>LIABILITIES</b>			
Accounts payable and other liabilities	4,011,529	58,417	4,069,946
Accrued interest payable	45,940	-	45,940
Due to other governments	874,291	-	874,291
Unearned revenue	167,246	27,175	194,421
Noncurrent liabilities:			
Due within one year	4,259,757	45,144	4,304,901
Due in more than one year	137,261,824	-	137,261,824
<b>TOTAL LIABILITIES</b>	<b>146,620,587</b>	<b>130,736</b>	<b>146,751,323</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Net difference projected and actual earnings- OPEB	10,525,453	-	10,525,453
Difference between expected and actual experience-pension	3,052,515	-	3,052,515
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>13,577,968</b>	<b>-</b>	<b>13,577,968</b>
<b>NET POSITION</b>			
Net investment in capital assets	18,988,086	16,186,239	35,174,325
Restricted for:			
Creditors	2,705,952	-	2,705,952
Imposed by law, program purposes	17,042,746	-	17,042,746
Debt service	229,840	-	229,840
Unrestricted (deficit)	(66,079,444)	1,229,213	(64,850,231)
<b>TOTAL NET POSITION</b>	<b>\$ (27,112,820)</b>	<b>17,415,452</b>	<b>(9,697,368)</b>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2019**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administrative	\$ 4,007,479	4,522,091	323,290	-
Judicial	16,883,400	6,532,387	209,705	-
Financial administration	5,999,711	-	-	-
Law enforcement	9,349,825	477,417	11,417	-
Correction	26,330,273	3,580,637	1,064,392	-
Health and welfare	2,260,113	1,153,586	503,482	50,000
Fire protection	895,105	-	-	-
Cultural-recreation	979,244	17,375	-	-
Library	1,939,334	60,135	-	-
Maintenance	7,157,690	-	-	-
Conservation of natural resources	132,123	-	-	-
Highways and streets	4,577,579	2,410,408	40,619	-
Election	688,945	166,381	34,959	-
Interest on long-term debt	883,755	-	-	-
Total governmental activities	<u>82,084,576</u>	<u>18,920,417</u>	<u>2,187,864</u>	<u>50,000</u>
Business-Type Activities:				
Coliseum	2,111,282	837,371	44,240	1,641,594
Airport	806,907	290,218	-	-
Total business-type activities	<u>2,918,189</u>	<u>1,127,589</u>	<u>44,240</u>	<u>1,641,594</u>
Total primary government	<u>\$ 85,002,765</u>	<u>20,048,006</u>	<u>2,232,104</u>	<u>1,691,594</u>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Functions/Programs			
Primary Government			
Governmental Activities:			
Administrative	\$ 837,902	-	837,902
Judicial	(10,141,308)	-	(10,141,308)
Financial administration	(5,999,711)	-	(5,999,711)
Law enforcement	(8,860,991)	-	(8,860,991)
Correction	(21,685,244)	-	(21,685,244)
Health and welfare	(553,045)	-	(553,045)
Fire protection	(895,105)	-	(895,105)
Cultural-recreation	(961,869)	-	(961,869)
Library	(1,879,199)	-	(1,879,199)
Maintenance	(7,157,690)	-	(7,157,690)
Conservation of natural resources	(132,123)	-	(132,123)
Highways and streets	(2,126,552)	-	(2,126,552)
Election	(487,605)	-	(487,605)
Interest on long-term debt	(883,755)	-	(883,755)
Total governmental activities	<u>(60,926,295)</u>	<u>-</u>	<u>(60,926,295)</u>
Business-Type Activities:			
Coliseum	-	411,923	411,923
Airport	-	(516,689)	(516,689)
Total business-type activities	<u>-</u>	<u>(104,766)</u>	<u>(104,766)</u>
Total primary government	<u>\$ (60,926,290)</u>	<u>(104,766)</u>	<u>(61,031,061)</u>
General Revenues:			
Property taxes	55,653,862	3,489	55,657,351
Bingo tax	133,394	-	133,394
Mixed beverage tax	978,320	-	978,320
Hotel occupancy tax	1,185,106	1,185,106	2,370,212
Sales tax	11,775,935	-	11,775,935
Unrestricted investment earnings	1,598,582	28,836	1,627,418
Miscellaneous	1,209,706	-	1,209,706
Gain on sale of capital assets	225,974	-	225,974
Transfers	222,092	(222,092)	-
Total general revenues and transfers	<u>72,982,971</u>	<u>995,339</u>	<u>73,978,310</u>
Change in net position	<u>12,056,676</u>	<u>890,573</u>	<u>12,947,249</u>
Net position, beginning of year	<u>(39,169,496)</u>	<u>16,524,879</u>	<u>(22,644,617)</u>
Net position, end of year	<u>\$ (27,112,820)</u>	<u>17,415,452</u>	<u>(9,697,368)</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
SEPTEMBER 30, 2019**

	General Fund	Farm to Market And Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Sales Tax Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	376,754	173,470	23,280	158,945	93,465	632,452	1,458,366
Investments	20,302,697	4,608,308	186,252	15,371,175	7,580,250	1,502,463	49,551,145
Property taxes receivable	5,386,091	197,133	349,042	-	-	-	5,932,266
Less allowance for uncollectible taxes	(4,055,477)	(130,244)	(328,642)	-	-	-	(4,514,363)
Accounts receivable	270,252	41,810	-	2,252	4,133,979	29,539	4,477,832
Due from other funds	9,056	80	394	-	-	4,104	13,634
Due from other governments	104,959	-	-	-	-	48,871	153,830
Inventories	21,947	-	-	-	-	-	21,947
Prepaid items	25,110	-	-	-	-	250	25,360
<b>Total assets</b>	<b>\$ 22,441,389</b>	<b>4,890,557</b>	<b>230,326</b>	<b>15,532,372</b>	<b>11,807,694</b>	<b>2,217,679</b>	<b>57,120,017</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 1,985,224	182,752	-	471,168	-	127,068	2,766,212
Due to other funds	(344,428)	237	243	-	-	9,056	(334,892)
Due to other governments	874,291	-	-	-	-	-	874,291
Unearned revenue	77,000	-	-	-	-	89,806	166,806
<b>Total liabilities</b>	<b>2,592,087</b>	<b>182,989</b>	<b>243</b>	<b>471,168</b>	<b>-</b>	<b>225,930</b>	<b>3,472,417</b>
<b>FUND BALANCES</b>							
<b>Nonspendable:</b>							
Inventories and prepaids	47,057	-	-	-	-	250	47,307
<b>Restricted</b>							
Creditors	2,027,257	150,258	-	471,168	-	57,269	2,705,952
Imposed by law	-	3,316,034	243	-	11,807,694	1,918,775	17,042,746
Retirement of long-term debt	-	-	229,840	-	-	-	229,840
<b>Committed:</b>							
Program purposes	73,713	-	-	7,958,939	-	-	8,032,652
Assigned	2,806,595	1,241,276	-	6,631,097	-	24,208	10,703,176
Unassigned	14,894,680	-	-	-	-	(8,753)	14,885,927
<b>Total fund balances</b>	<b>19,849,302</b>	<b>4,707,568</b>	<b>230,083</b>	<b>15,061,204</b>	<b>11,807,694</b>	<b>1,991,749</b>	<b>53,647,600</b>
<b>Total liabilities and fund balances</b>	<b>\$ 22,441,389</b>	<b>4,890,557</b>	<b>230,326</b>	<b>15,532,372</b>	<b>11,807,694</b>	<b>2,217,679</b>	<b>57,120,017</b>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

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

Total Fund Balances	\$	53,647,600
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		34,756,514
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		5,063,616
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.		10,435,620
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(141,567,521)
Pension and OPEB deferred outflows and inflows of resources, net		<u>10,551,351</u>
Net position of governmental activities	\$	<u>(27,112,820)</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2019**

	General Fund	Farm to Market and Lateral Road Fund	Debt Service Fund
<b>REVENUES</b>			
Property tax, penalties and interest	\$ 49,934,579	1,816,351	3,758,953
Sales tax	-	-	-
Fines and forfeitures	2,406,961	-	-
Licenses and permits	412,878	-	-
Intergovernmental charges	2,664,007	503,954	-
Charges for current services	10,502,985	1,932,755	-
Investment income	639,035	120,335	11,189
Other Revenue	624,556	6,804	-
Hotel Occupancy tax	-	-	-
Total revenues	<u>67,185,001</u>	<u>4,380,199</u>	<u>3,770,142</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
Administrative	1,632,311	-	-
Judicial	14,028,805	-	-
Financial administration	5,559,121	-	-
Law enforcement	9,016,806	-	-
Correction	21,254,614	-	-
Health and welfare	1,298,680	-	-
Fire protection	887,852	-	-
Cultural – recreation	451,274	-	-
Library	1,519,402	-	-
Maintenance	5,836,729	778,176	-
Conservation of natural resources	132,165	-	-
Highways and streets	-	3,282,807	-
Election	-	-	-
Nondepartmental and other	1,329,164	-	-
Total current	<u>62,946,923</u>	<u>4,060,983</u>	<u>-</u>
<b>Debt service</b>			
Principal retirement	-	-	2,880,000
Interest and other	-	-	974,750
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>3,854,750</u>
Excess (deficiency) of revenues over expenditures	<u>4,238,078</u>	<u>319,216</u>	<u>(84,608)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of certificate of obligation	-	-	-
Premium on certificate of obligation issuance	-	-	-
Transfers in	9,000	-	-
Transfers (out)	(1,144,228)	-	-
Total other financing Sources (uses)	<u>(1,135,228)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	<u>3,102,850</u>	<u>319,216</u>	<u>(84,608)</u>
Fund balances, beginning of year	<u>16,746,452</u>	<u>4,388,352</u>	<u>314,691</u>
Fund balances, end of year	<u>\$ 19,849,302</u>	<u>4,707,568</u>	<u>230,083</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Capital Projects Fund	Sales Tax District	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Property tax, penalties and interest	\$ -	-	-	55,509,883
Sales tax	-	11,775,935	-	11,775,935
Fines and forfeitures	-	-	-	2,406,961
Licenses and permits	-	-	-	412,878
Intergovernmental charges	50,000	-	1,380,305	4,598,266
Charges for current services	27,000	-	1,923,177	14,385,917
Investment income	536,967	31,759	32,363	1,371,648
Other Revenue	962,388	-	24,615	1,618,363
Hotel Occupancy tax	1,185,106	-	-	1,185,106
Total revenues	<u>2,761,461</u>	<u>11,807,694</u>	<u>3,360,460</u>	<u>93,264,957</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Administrative	14,079	-	13,559	1,659,949
Judicial	-	-	1,766,871	15,795,676
Financial administration	1,376,627	-	-	6,935,748
Law enforcement	-	-	12,368	9,029,174
Correction	14,387,735	-	1,012,170	36,654,519
Health and welfare	568,463	-	328,842	2,195,985
Fire protection	-	-	-	887,852
Cultural – recreation	-	-	270,131	721,405
Library	-	-	162,100	1,681,502
Maintenance	-	-	-	6,614,905
Conservation of natural resources	-	-	-	132,165
Highways and streets	415,480	-	-	3,698,287
Election	-	-	653,977	653,977
Nondepartmental and other	1,061,534	-	-	2,390,698
Total current	<u>17,823,918</u>	<u>-</u>	<u>4,220,018</u>	<u>89,051,842</u>
<b>Debt service</b>				
Principal retirement	-	-	-	2,880,000
Interest and other	-	-	-	974,750
Capital outlay	-	-	10,990	10,990
Total expenditures	<u>-</u>	<u>-</u>	<u>10,990</u>	<u>3,865,740</u>
Excess (deficiency) of revenues over expenditures	<u>(15,062,457)</u>	<u>11,807,694</u>	<u>(870,548)</u>	<u>347,375</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of certificate of obligation	-	-	-	-
Premium on certificate of obligation issuance	-	-	-	-
Transfers in	218,500	-	1,135,228	1,362,728
Transfers (out)	-	-	-	(1,144,228)
Total other financing Sources (uses)	<u>218,500</u>	<u>-</u>	<u>1,135,228</u>	<u>218,500</u>
Net changes in fund balances	<u>(14,843,957)</u>	<u>11,807,694</u>	<u>264,680</u>	<u>565,875</u>
Fund balances, beginning of year	<u>29,905,161</u>	<u>-</u>	<u>1,727,069</u>	<u>53,081,725</u>
Fund balances, end of year	<u>\$ 15,061,204</u>	<u>11,807,694</u>	<u>1,991,749</u>	<u>53,647,600</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2019**

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

Net change in fund balances-total governmental funds (page 18).	\$	565,875
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.		10,781,546
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		81,292
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.		(1,868,132)
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.		1,237,182
Internal service funds are used by management to charge the costs of the equipment and self-insurance funds to individual funds. The net income of certain activities of internal service funds is reported with governmental activities.		<u>1,258,913</u>
Change in net position of government activities (page 14)	\$	<u><u>12,056,676</u></u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 11,328	11,614	22,942	945,379
Investments	868,981	486,751	1,355,732	9,335,204
Accounts receivable, net	652	15,189	15,841	217,005
Inventories	-	-	-	-
Due from other funds	3,208	384	3,592	-
Due from other governments	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	<u>884,169</u>	<u>513,938</u>	<u>1,398,107</u>	<u>10,497,588</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	653,000	84,762	737,762	135,700
Building	5,078,875	2,244,937	7,323,812	581,028
Improvements	8,910,679	3,638,842	12,549,521	37,468
Equipment	1,365,861	170,034	1,535,895	8,779,539
Infrastructure	807,803	10,501,718	11,309,521	-
Construction in progress	1,897,921	-	1,897,921	-
Less accumulated depreciation and amortization	<u>(10,925,888)</u>	<u>(8,242,305)</u>	<u>(19,168,193)</u>	<u>(8,035,986)</u>
<b>NET PROPERTY, PLANT AND EQUIPMENT</b>	<u>7,788,251</u>	<u>8,397,988</u>	<u>16,186,239</u>	<u>1,497,749</u>
<b>TOTAL ASSETS</b>	<u>8,672,420</u>	<u>8,911,926</u>	<u>17,584,346</u>	<u>11,995,337</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	51,819	6,598	58,417	1,245,317
Compensated absences payable	38,861	6,283	45,144	-
Unearned revenues	27,175	-	27,175	440
Due to other governments	-	-	-	-
Due to other funds	-	-	-	352,118
<b>TOTAL CURRENT LIABILITIES</b>	<u>117,855</u>	<u>12,881</u>	<u>130,736</u>	<u>1,597,875</u>
<b>NET POSITION</b>				
Investment in capital assets	7,788,251	8,397,988	16,186,239	1,497,749
Unrestricted	<u>766,314</u>	<u>501,057</u>	<u>1,267,371</u>	<u>8,899,713</u>
<b>TOTAL NET POSITION</b>	<u>\$ 8,554,565</u>	<u>8,899,045</u>	<u>17,415,452</u>	<u>10,397,462</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

(38,158)

\$ 17,415,452

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED SEPTEMBER 30, 2019**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 836,171	134,595	970,766	13,349,002
Other revenues	45,440	155,623	201,063	516,056
<b>TOTAL OPERATING RECEIVABLES</b>	<u>881,611</u>	<u>290,218</u>	<u>1,171,829</u>	<u>13,865,058</u>
<b>OPERATING EXPENSES</b>				
Salaries	555,105	84,338	639,443	-
Employee benefits	294,904	45,825	340,729	-
Auto allowance	4,146	-	4,146	-
Departmental supplies and other	28,813	3,360	32,173	558,556
Maintenance and repairs	218,246	156,947	375,193	226,078
Professional services	72,273	-	72,273	1,510,792
Utilities	313,798	38,181	351,979	17,151
Insurance	59,079	38,007	97,086	2,477,014
Claims	-	-	-	7,688,138
Other	11,645	1,500	13,145	-
Depreciation	572,118	438,748	1,010,866	340,098
<b>TOTAL OPERATING EXPENSES</b>	<u>2,130,127</u>	<u>806,906</u>	<u>2,937,033</u>	<u>12,817,827</u>
<b>OPERATING LOSS</b>	<u>(1,248,516)</u>	<u>(516,688)</u>	<u>(1,765,204)</u>	<u>1,047,231</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment income	15,216	13,620	28,836	226,934
Gain (loss) on retirement of assets	-	-	-	-
Hotel Occupancy Tax	1,185,106	-	1,185,106	-
Property tax, penalties and interest	3,144	345	3,489	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>1,203,466</u>	<u>13,965</u>	<u>1,217,431</u>	<u>226,934</u>
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT</b>	<u>(45,050)</u>	<u>(502,723)</u>	<u>(547,773)</u>	<u>1,274,165</u>
<b>CAPITAL CONTRIBUTIONS</b>	1,641,594	-	1,641,594	-
<b>TRANSFERS (OUT)</b>	-	(218,500)	(218,500)	-
<b>CHANGES IN NET POSITION</b>	<u>1,596,544</u>	<u>(721,223)</u>	<u>875,321</u>	<u>1,274,165</u>
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>6,958,021</u>	<u>9,620,268</u>		<u>9,123,297</u>
<b>NET POSITION, END OF YEAR</b>	<u>\$ 8,554,565</u>	<u>8,899,045</u>		<u>10,397,462</u>
Reconciliation of Government-Wide Statement of activities: Adjustment to reflect the consolidation of internal service fund activities related to enterprise net position of business-type activities			<u>15,252</u>	
			<u>\$ 890,573</u>	

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED SEPTEMBER 30, 2019  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITES</b>				
Cash received from customers	\$ 815,677	136,667	952,344	13,137,340
Cash received from interfund revenues	(3,208)	(1,870)	(5,078)	-
Cash received from miscellaneous sources	45,440	155,623	201,063	-
Cash received from other income	-	-	-	516,271
Cash paid to employees	(834,817)	(81,409)	(916,226)	-
Cash paid for goods and services	(712,344)	(281,549)	(993,893)	(12,222,056)
 NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	 <u>(689,252)</u>	 <u>(72,538)</u>	 <u>(761,790)</u>	 <u>1,431,555</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Hotel occupancy tax	1,185,106	-	1,185,106	-
Transfer	-	(218,500)	(218,500)	-
Property tax, penalties and interest	3,144	345	3,489	-
 NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	 <u>1,188,250</u>	 <u>(218,155)</u>	 <u>970,095</u>	 <u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(17,162)	-	(17,162)	(1,275,339)
Proceeds from sale of assets	-	-	-	16,973
 NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	 <u>(17,162)</u>	 <u>-</u>	 <u>(17,162)</u>	 <u>(1,258,366)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITES</b>				
Purchase of investments	(744,517)	(13,444)	(757,961)	(5,499,107)
Proceeds from sale of investments	225,000	220,000	445,000	5,077,331
Investment income received on investments	15,216	13,620	28,836	226,934
 NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	 <u>(504,301)</u>	 <u>220,176</u>	 <u>(284,125)</u>	 <u>(194,842)</u>
 NET INCREASE (DECREASE) IN CASH	 (22,465)	 (70,517)	 (92,982)	 (21,653)
<b>CASH, BEGINNING OF YEAR</b>	<u>33,793</u>	<u>82,131</u>	<u>115,924</u>	<u>456,395</u>
<b>CASH, END OF YEAR</b>	<u>\$ 11,328</u>	<u>11,614</u>	<u>22,942</u>	<u>434,742</u>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED SEPTEMBER 30, 2019  
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (1,248,516)	(516,688)	(1,765,204)	1,047,231
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	572,118	438,748	1,010,866	340,098
(Increase) decrease in accounts receivable	10,106	2,072	12,178	(211,662)
Increase in inventories	-	-	-	-
Decrease in due from other funds	(3,208)	(48)	(3,256)	-
Decrease (increase) in due from other governments	-	-	-	-
Increase (decrease) in accounts payable	(8,490)	2,271	(6,219)	(107,225)
Decrease in compensated absences	19,338	2,929	22,267	-
Increase in due to other funds	-	-	-	-
Increase in due to other governments	-	(1,822)	(1,822)	-
Increase (decrease) in unearned revenue	(30,600)	-	(30,600)	215
<b>TOTAL ADJUSTMENTS</b>	<b>559,264</b>	<b>444,150</b>	<b>1,003,414</b>	<b>21,426</b>
<b>NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ (689,252)</b>	<b>(72,538)</b>	<b>(761,790)</b>	<b>1,068,657</b>

See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
SEPTEMBER 30, 2019**

**ASSETS**

Cash and cash equivalents	\$	7,918,155
Investments		4,314,312
Due from other governments		258,367
Accounts receivable		26,114
		26,114

TOTAL ASSETS	\$	12,516,948
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**LIABILITIES**

Accounts payable	\$	360,379
Due to other governments		2,484,450
Deposits		9,672,119
		9,672,119

TOTAL LIABILITIES	\$	12,516,948
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See accompanying notes to these financial statements.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

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

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

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

*A. Reporting Entity*

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

There are no component units.

*B. Government-Wide and Fund Financial Statements*

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

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

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

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.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

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

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

*C. Measurement Focus and Basis of Accounting*

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

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

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.
- Sales Tax Fund - Sales tax collected in accordance with local government code 387.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

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

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

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

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

The following major funds are used by the County:

**GOVERNMENTAL FUNDS**

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

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

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

Sales tax Fund – The sales Tax 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.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

GOVERNMENTAL FUNDS (Continued)

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

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

PROPRIETARY FUNDS

All Proprietary Funds are considered major funds.

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

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

OTHER FUND TYPES

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

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

- 1) Escrow Accounts are: Tax Assessor, County Clerk, District Clerk, Justice of the Peace, Juvenile Probation, Adult Probation, Sheriff Bond, Sheriff Special, DA Victim, CA Restitution, and DA Restitution.
- 2) Special Fees/Revenues per 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*

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

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

**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  
SEPTEMBER 30, 2019**

**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).

*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.

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

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

*J. Compensated Absences (Continued)*

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

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

*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 defer unamortized bond premiums, discounts and amortize these items over the life of the issue using the effective interest rate method. In the governmental fund statements, these items are required in the current period.

*L. Leases*

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

*M. Fund Equity*

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

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

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

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

*M. Fund Equity (Continued)*

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

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

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

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

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

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

*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.

For fund financial statements, property taxes are reserved as uncollectible if not received within sixty days after the end of the fiscal year. For government-wide financial statements, an allowance equal to 95% of the outstanding taxes at September 30, 2018 has been reported. The tax is levied based on the estimated market values as determined by the Ector County Appraisal District.

The combined tax rate of the 2018 tax roll for the 2018-2019 fiscal year was 0.397000 per \$100 assessed valuation, resulting in a tax levy of approximately \$55,052,965 on an assessed valuation of \$13,867,245,563.

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

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

*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. Recent Accounting Pronouncements*

GASB Statement 84, "Fiduciary Activities."

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

GASB Statement 87, "Leases."

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement 89, "Accounting for Interest Cost Incurred before the End of a Construction Period."

This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged and the requirements of this statement should be applied prospectively.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

*P. Recently Accounting Pronouncements (Continued)*

GASB Statement 90, "Majority Equity Interests – an amendment of GASB Statements No 14 and No. 61."

The primary objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement will improve financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations. The requirements of this statement are effective for reporting periods beginning after December 15, 2018 and should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

GASB Statement 91, "Conduit Debt Obligations."

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

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

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

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

The details of this \$141,367,521 difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$ 27,990,349
Accrued interest payable	45,940
Compensated absences payable	1,262,586
Net OPEB obligation payable	70,241,304
Net Pension Liability	<u>42,027,342</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 141,567,521</u>

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

A. (Continued)

“Deferred inflows and outflows of resources, net.” The implementation of GASB 68 required that certain expenditures be recorded as a deferred outflow of resources and to defer recognition as a deferred inflow of resources. The details of this \$10,551,351 difference are as follows:

Contributions subsequent to the measurement date	\$	6,819,995
Expected and Actual Experience		(13,577,968)
Changes in economic/demographic gains/losses		465,928
Projected and Actual Earnings-Pension		13,931,478
Changes in assumption changes		2,911,918
	\$	<u>10,551,351</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 \$34,756,514 difference are as follows:

Capital assets	\$	103,355,675
Less: Accumulated depreciation		<u>(68,599,161)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	\$	<u>34,756,514</u>

“Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred.” The details of this \$5,063,616 difference are as follows:

Property taxes receivable	\$	4,195,328
Court fines receivable		<u>868,288</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>5,063,616</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

**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 \$10,781,546 difference are as follows:

Capital outlay	\$	12,660,784
Depreciation expense		<u>(1,879,238)</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>10,781,546</u></u>

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

Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$5,695,319 difference are as follows:

Issuance of tax notes	\$	-
Principal retirements		2,880,000
Amortization of bond premiums		85,559
Increase in net OPEB obligation		13,017,702
Decrease in net pension liability		<u>(17,851,393)</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>(1,868,132)</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 \$1,237,182 difference are as follows:

Current period change in accrued interest	\$	5,436
Compensated absences		(192,478)
Recognition/amortization of deferred outflow/inflow of resources		<u>1,424,224</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities		\$ <u><u>1,237,182</u></u>

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

**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 \$7,208,686 in cash and \$7,918,156 in agency funds and the respective bank balances totaled \$12,984,844. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and \$12,734,844 was covered by collateral held by the pledging bank's agent for the County in the County's name.

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

The County's investments at September 30, 2019, are:

	<u>Carrying And Fair Value</u>	<u>Effective Duration or Weighted Average</u>	<u>Credit Risk</u>
Investments:			
Certificates of deposits	\$ 10,018,689	5 to 36 months	
Investments Pools:			
Investment in Texpool	15,335,718	34 days	AAAm – S & P
Investment in TexStar	13,317,268	36 days	AAAm – S & P
Investment in LOGIC	9,457,453	42 days	AAAm – S & P
Investment in Texas CLASS	<u>16,427,265</u>	50 days	AAAm – S & P
 Total investments	 <u>\$ 64,556,393</u>	 (Includes \$4,314,312 in Agency 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, 2019, the County minimized credit risk losses due to default of a security issuer or backer, by: 1) limiting investments to the safest types of securities by purchasing investments in CD's and investment pools that were rated AAAm by Standard & Poor's, 2) pre-qualify the financial institutions, broker/dealers, intermediaries, and advisers with which the County will do business, and 3) diversifying the investment portfolio so that potential losses on individual securities were minimized.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

**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, 2019, all investments (as listed in Note 3), are level 1.

**NOTE 5: RECEIVABLES**

Receivables as of September 30, 2019, for the County's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	Government Wide and General	Farm to Market and Lateral Road Fund	Debt Service	Capital Project	Sales Tax	Coliseum	Airport	Nonmajor and Other Funds	Total
Receivables:									
Property taxes	\$ 5,386,091	197,133	349,042	-	-	13,040	3,468	-	5,948,774
Accounts receivable	19,458,455	41,810	-	2,252	4,133,979	-	15,015	246,544	23,898,055
Gross receivable	<u>24,844,546</u>	<u>238,943</u>	<u>349,042</u>	<u>2,252</u>	<u>4,133,979</u>	<u>13,040</u>	<u>18,483</u>	<u>246,544</u>	<u>29,846,829</u>
Less: allowance for uncollectibles	<u>(18,180,064)</u>	<u>(130,244)</u>	<u>(328,642)</u>	<u>-</u>	<u>-</u>	<u>(12,388)</u>	<u>(3,294)</u>	<u>-</u>	<u>(18,654,632)</u>
Net total receivables	<u>\$ 6,664,482</u>	<u>108,699</u>	<u>20,400</u>	<u>2,252</u>	<u>4,133,979</u>	<u>652</u>	<u>15,189</u>	<u>246,544</u>	<u>11,192,197</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

**NOTE 6: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2019, was as follows:

Primary government

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,020,404	-	-	2,020,404
Construction in progress	4,921,809	12,953,094	(187,600)	17,687,303
Total capital assets, not being depreciated:	<u>6,942,213</u>	<u>12,953,094</u>	<u>(187,600)</u>	<u>19,707,707</u>
Capital assets, being depreciated:				
Buildings	14,355,105	-	-	14,355,105
Improvements other than buildings	26,144,778	-	(14,000)	26,130,778
Infrastructure	38,596,679	-	-	38,596,679
Machinery and equipment	13,488,644	983,029	(372,532)	14,099,141
Total assets, being depreciated	<u>92,585,206</u>	<u>983,029</u>	<u>(386,532)</u>	<u>93,181,703</u>
Less accumulated depreciation for:				
Buildings	(7,263,387)	(355,944)	-	(7,619,331)
Improvements other than buildings	(24,539,208)	(258,101)	14,000	(24,783,309)
Infrastructure	(31,020,742)	(958,368)	-	(31,979,110)
Machinery and equipment	(12,138,854)	(646,923)	532,380	(12,253,397)
Total accumulated depreciation	<u>(74,962,191)</u>	<u>(2,219,336)</u>	<u>546,380</u>	<u>(76,635,147)</u>
Total capital assets, being depreciated, net	<u>17,623,015</u>	<u>(1,236,307)</u>	<u>159,848</u>	<u>16,546,556</u>
Governmental activities capital assets, net	<u>\$ 24,565,228</u>	<u>11,716,787</u>	<u>(27,752)</u>	<u>36,254,263</u>
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 737,762	-	-	737,762
Construction in progress	256,327	1,641,594	-	1,897,921
Total capital assets, not being depreciated:	<u>994,089</u>	<u>1,641,594</u>	<u>-</u>	<u>2,635,683</u>
Capital assets, being depreciated:				
Buildings	7,323,812	-	-	7,323,812
Improvements other than buildings	12,549,521	-	-	12,549,521
Infrastructure	11,309,521	-	-	11,309,521
Machinery and equipment	1,518,733	17,162	-	1,535,895
Total capital assets, being depreciated, net	<u>32,701,587</u>	<u>17,162</u>	<u>-</u>	<u>32,718,749</u>
Less accumulated depreciation for:				
Buildings	(4,753,766)	(168,382)	-	(4,922,148)
Improvements other than buildings	(7,189,969)	(471,247)	-	(7,661,216)
Infrastructure	(5,018,138)	(278,426)	-	(5,296,564)
Machinery and equipment	(1,195,454)	(92,811)	-	(1,288,265)
Total accumulated depreciation	<u>(18,157,327)</u>	<u>(1,010,866)</u>	<u>-</u>	<u>(19,168,193)</u>
Total capital assets, being depreciated, net	<u>14,544,260</u>	<u>(993,704)</u>	<u>-</u>	<u>13,550,556</u>
Business-type activities capital assets, net	<u>\$ 15,538,349</u>	<u>647,890</u>	<u>-</u>	<u>16,186,239</u>

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

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

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

Government activities:		
Judicial	\$	117,080
Financial administration		23,470
Law enforcement		125,941
Correction		327,406
Health and welfare		16,497
Fire protection		1,070
Cultural and recreation		47,226
Library		17,569
Maintenance		154,346
Highways and streets		952,700
Elections		35,176
Capital Projects		60,757
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets		<u>340,098</u>
Total depreciation expense – Governmental activities	\$	<u>2,219,336</u>
Business-type activities:		
Coliseum	\$	572,118
Airport		<u>438,748</u>
Total depreciation expense – Business-type activities	\$	<u><u>1,010,866</u></u>

**NOTE 7: DEFINED BENEFIT PENSION PLAN**

*Plan Description*

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

At the measurement date, December 31, 2018, pension expense was as follows:

Service cost	\$	4,756,722
Interest on total pension liability		20,004,517
Effect of plan changes		-
Administrative expenses		171,334
Member contributions		(2,251,938)
Expected investment return net of investment expenses		(17,947,331)
Recognition of deferred inflows/outflows of resources		-
Recognition of economic/demographic gains or losses		(2,363,068)
Recognition of assumption changes or inputs		465,928
Recognition of investment gains or losses		6,267,851
Other		<u>575,839</u>
Pension expense	\$	<u><u>9,679,854</u></u>

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

<b>Deferred Inflows/Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 3,052,515	-
Changes in assumptions	-	465,928
Net difference between projected and actual earnings	-	13,931,478
Contributions made subsequent to measurement date	-	5,003,117
<b>Total</b>	<b>\$ 3,052,515</b>	<b>19,400,523</b>

\$5,003,117 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:

2019	\$ 4,462,031
2020	667,992
2021	1,768,984
2022	4,445,884
2023	-
Thereafter	-
<b>Total</b>	<b>\$ 11,344,891</b>

*Plan Information*

At December 31, 2018, the County had 620 current and 790 former employees and 739 retirees participating in the Plan.

*Actuarial Assumptions*

The actuarial assumptions that determine the total pension liability as of December 31, 2018, were based on the results of an actuarial expense study for the period January 1, 2013 – December 31, 2016.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Asset Valuation method smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary increases	Varies by age of service. 4.9% over career including inflation
Investment rate of return	8.10%, gross of investment expense, including inflation.
Cost of living adjustments	Cost-of-living adjustments for Ector County considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustment is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Deferred members are assumed to retire at the later of: (1) age 60 or (2) earliest retirement eligibility. For all eligible members ages 75 and later, retirement is assumed to occur immediately.
Turnover	New employees are assumed to replace retired members and have similar entry ages.
Mortality	<p>Depositing members: 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.</p> <p>Service retirees, beneficiaries and non-depositing members: 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p> <p>Disabled retirees: 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.</p>

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

**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 2019 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016 for more details.

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation(1)</b>	<b>Geometric Real Rate of Return (Expected minus Inflation)(2)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	10.50 %	5.40 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(3)	18.00 %	8.40 %
Global Equities	MSCI World (net) Index	2.50%	5.70%
International Equities - Developed	MSCI World Ex USA (net) Index	10.00%	5.40%
International Equities - Emerging	MSCI EM Standard (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S & P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.70%, per Cliff water's 2019 capital market assumptions.

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

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

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

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

*Discount Rate*

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

*Sensitivity Analysis*

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

	<b>1% Decrease 7.10%</b>	<b>Current Discount Rate 8.10%</b>	<b>1% Increase 9.10%</b>
Total pension liability	\$ 284,374,083	255,340,983	230,625,259
Fiduciary net position	213,313,641	213,313,641	213,313,641
Net pension liability/(asset)	\$ 71,060,442	42,027,342	17,311,618

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

Plan Description

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

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, 2019 (measurement date) is as follows:

Inactive Plan Members of Beneficiaries Currently Receiving Benefits	273
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	612
Total Plan Members	885

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

Funding Policy

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

At September 30, 2019, retirees paid a premium of \$75 and paid \$260 per month for their dependent coverage.

The rates are set annually by the Commissioners Court based on the combination of premiums and prior year costs of the self-funded portion of the plan.

Dates

The total OPEB liability shown is based on an actuarial valuation performed as of December 31, 2018 and a measurement date of December 31, 2018.

Actuarial Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age
Discount Rate	3.71% as of December 31, 2018. tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date.
Inflation	2.50%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110% of the ultimate rates of Scale MP-2014
Health Care Trend Rates	Non-Medicare: Initial rate of 7.50% declining to an ultimate rate of 5.25% after 11 years. Ultimate trend rate includes a 1.00% adjustment for the excise tax. Medicare: Initial rate of 6.50% declining to an ultimate rate of 4.25% after 15 years.
Participation Rates	95% of retirees hired before October 1, 2015 0% of retirees hired on or after October 1, 2015
Other Information: Notes	The discount rate changed from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

Schedule of changes in OPEB liability

<b>Total OPEB Liability</b>	
Service Cost	\$ 2,554,520
Interest on the total OPEB liability	2,765,065
Changes of benefit terms	(2,059,686)
Difference between expected and actual experience of the total OPEB liability	(12,841,348)
Changes of assumptions	(1,437,152)
Benefit payments	<u>(1,999,101)</u>
Net change in total OPEB liability	(13,017,702)
Total OPEB liability-beginning	<u>83,259,006</u>
Total OPEB liability-ending	\$ <u><u>70,241,304</u></u>

Statement of OPEB expense

Service Cost	\$ 2,554,520
Interest on the Total OPEB Liability	2,765,065
Current-Period Benefit Changes	(2,059,686)
OPEB Plan Administrative Expense	-
Recognition of Current Year Outflow (inflow) due to Liabilities	(2,277,999)
Amortization of Prior Year Outflow (Inflow) due to Liabilities	<u>897,607</u>
Total OPEB Expense	\$ <u><u>1,879,507</u></u>

Deferred Outflows and Inflows of Resources

As of September 30, 2019, 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	10,525,453	-
Changes in assumptions	-	2,911,918
Contributions made subsequent to measurement date	<u>-</u>	<u>1,816,878</u>
Total	<u><u>10,525,453</u></u>	<u><u>4,728,796</u></u>

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

2020	\$ (1,380,392)
2021	(1,380,392)
2022	(1,380,392)
2023	(1,380,392)
2024	(1,481,461)
Thereafter	<u>(610,506)</u>
Total	<u>\$ (7,613,535)</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 3.71% 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 2.71%	Current Discount Rate Assumption 3.71%	1% Increase 4.71%
\$ 81,746,971	70,241,304	61,077,927

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

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

1% decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 60,182,812	70,241,304	83,095,667

**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.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

Individual fund interfund receivable and payable balances at September 30, 2019, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	TJJD Grant S	\$ 140
	FMLR	80
	Airport	346
	Coliseum	2,886
	Debt Service	274
	Equipment Services	(352,118)
	TJJD Mental Health	3,850
	PBRPC Solid Waste	114
FMLR	Debt Service	120
	Airport	12
	Coliseum	105
Debt Service	FMLR	-
	General	-
	Coliseum	217
	Airport	26
Ector County Coliseum	General	-
Certz Grant	FMLR	-
	2015 Capital Projects	-
Court Technology	General	9,000
TCEQ-LEPC	General	-
TJJD Grant S	General	-
Immunization	General	56
		56
Total		\$ (334,892)

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

Interfund transfers for the year ended September 30, 2019, are as follows:

Transfers Out:	General	Transfer In FMLR	Capital Project	Nonmajor Governmental	Total
General Fund	\$ -	-	-	1,144,228	1,144,228
FMLR	-	-	-	-	-
Capital Project	-	-	-	-	-
Nonmajor Governmental	9,000	-	-	-	9,000
Airport	-	-	218,500	-	218,500
<b>Total</b>	<b>\$ 9,000</b>	<b>-</b>	<b>218,500</b>	<b>1,144,228</b>	<b>1,371,728</b>

**NOTE 10: LONG-TERM LIABILITIES**

GOVERNMENTAL ACTIVITIES:

The following is a summary of debt transactions for governmental activities of the County for the year ended September 30, 2019:

	Balance, October 1, 2018 As restated	Additions	Reductions	Balance, September 30, 2019	Due Within One Year
Tax Notes – Series 2010	\$ -	-	-	-	-
Tax Notes – Series 2012	-	-	-	-	-
Tax Notes – Series 2015	5,795,000	-	(2,880,000)	2,915,000	2,915,000
Certificate of Obligation – Series 2017	23,435,000	-	-	23,435,000	-
C.O. Premium	1,725,908	-	(85,559)	1,640,349	82,171
Compensated Absences	1,070,108	12,693,725	(12,501,247)	1,262,586	1,262,586
Net OPEB Obligation	83,259,006	-	(13,017,702)	70,241,304	-
Net Pension Liability	24,175,949	17,851,393	-	42,027,342	-
<b>Total</b>	<b>\$ 139,460,971</b>	<b>30,545,118</b>	<b>(28,484,508)</b>	<b>141,521,581</b>	<b>4,259,757</b>

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

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

**NOTE 10: LONG-TERM LIABILITIES (CONTINUED)**

BUSINESS-TYPE ACTIVITIES:

The following is a summary of debt transactions for the business-type activities of the County for the year ended September 30, 2019:

	Balance, October 1, 2018	Additions	Reductions	Balance, September 30, 2019	Due Within One Year
Compensated Absences	\$ 22,877	481,014	(459,048)	44,843	44,843

Tax Notes at September 30, 2019, consist of the following:

	Original Issue	Interest Rates	Final Maturity Date	Principal Outstanding	Range of Annual Principal Installments
Tax Notes Serviced by Tax Collections					
Tax Notes – Series 2015	\$ 8,800,000	1.25%	2/15/2020	2,915,000	2,915,000
Tax Notes Serviced by Tax Collections					
Certificate of Obligation – Series 2017	23,345,000	4.00%	2/15/2021	23,435,000	950,000
		4.00%	2/15/2022		990,000
		5.00%	2/15/2023		1,035,000
		5.00%	2/15/2024		1,085,000
		5.00%	2/15/2025		1,140,000
		5.00%	2/15/2026		1,200,000
		5.00%	2/15/2027		1,265,000
		5.00%	2/15/2028		1,325,000
		4.00%	2/15/2029		1,390,000
		4.00%	2/15/2030		1,445,000
		4.00%	2/15/2031		1,505,000
		3.00%	2/15/2032		1,555,000
		3.00%	2/15/2033		1,605,000
		3.125%	2/15/2034		1,655,000
		3.125%	2/15/2035		1,705,000
		3.250%	2/15/2036		1,765,000
		3.250%	2/15/2037		1,820,000

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

**NOTE 10: LONG-TERM LIABILITIES (CONTINUED)**

Principal payments are due annually for General Obligation Bonds and Tax Notes on February 15 and interest payments are due semiannually on February 15 and August 15. The annual requirements to amortize all outstanding bonded debt as of September 30, 2019, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Tax Notes – Series 2015</u>			
Year Ending September 30,			
2020	\$ 2,915,000	18,219	2,933,219
	<u>\$ 2,915,000</u>	<u>18,219</u>	<u>2,933,219</u>
 <u>Certificate of Obligation – Series 2017</u>			
Year Ending September 30,			
2020	\$ -	920,013	920,013
2021	950,000	901,013	1,851,013
2022	990,000	862,213	1,852,213
2023	1,035,000	816,538	1,851,538
2024	1,085,000	763,538	1,848,538
2025	1,140,000	707,913	1,847,913
Thereafter	18,235,000	3,968,966	22,203,966
	<u>\$ 23,435,000</u>	<u>8,940,194</u>	<u>32,375,194</u>

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

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

**NOTE 11: DEFERRED COMPENSATION PLAN**

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

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

**NOTE 12: RISK MANAGEMENT**

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

During the fiscal years ended September 30, 2016, 2017 and 2018, the County incurred several claims which required the stop-loss insurance coverage to be used. Immaterial amounts were not covered by the stop-loss coverage and required payment by the County. Insurance coverage has not been significantly reduced from the prior year.

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

	Self-Insurance Health Fund	Self-Insurance Liability Fund
Unpaid claims, September 30, 2017	\$ 217,062	\$ 100,000
Insured claims, (Including IBNRs)	(6,282,443)	93,162
Claim payments	<u>6,215,863</u>	<u>(93,162)</u>
Unpaid claims, September 30, 2018	150,482	100,000
Insured claims, (Including IBNRs)	(6,517,285)	(98,750)
Claim payments	<u>6,595,532</u>	<u>98,750</u>
Unpaid claims, September 30, 2019	<u>\$ 228,729</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**  
**SEPTEMBER 30, 2019**

**NOTE 13: CONTINGENCIES**

Federally Assisted Programs – Compliance Audits

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

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

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

Litigation

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

**NOTE 14: TAX ABATEMENTS**

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

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

For the fiscal year ended September 30, 2019, the County abated property taxes totaling \$288,187 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

**A. Ector County Energy Center LLC**

- Commitment: construction of improvements in the form of a 386-megawatt natural gas fueled power plant no later than December 31, 2018
- Terms of abatement: 100% exemption from ad valorem taxes for five (5) years
- The abatement for fiscal year 2019 amounted to \$208,896.

**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

**NOTE 15: FUND BALANCES**

Fund balances are presented in the following categories: nonspendable, restricted committed, assigned, and unassigned as described in Note 1. The following detail of fund balances for all the major and nonmajor governmental funds at September 30, 2019:

	<u>General Fund</u>	<u>Farm to Market Lateral Road Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund Balances:							
Nonspendable:							
Inventories	\$ 47,057	-	-	-	-	250	47,307
Prepays	-	-	-	-	-	-	-
Total Nonspendable	<u>47,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>47,307</u>
Restricted for:							
Creditors	2,027,257	150,258	-	471,168	-	57,269	2,705,952
Imposed by law	-	3,316,034	243	-	11,807,694	1,918,775	17,042,746
Debt service	-	-	229,840	-	-	-	229,840
Total Restricted	<u>2,027,257</u>	<u>3,466,292</u>	<u>230,083</u>	<u>471,168</u>	<u>11,807,694</u>	<u>1,976,044</u>	<u>19,978,538</u>
Committed for:							
Program purposes	73,713	-	-	7,958,939	-	-	8,032,652
Assigned to:							
County Operations	2,806,595	1,241,276	-	6,631,097	-	24,208	10,703,176
Unassigned	<u>14,894,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,753)</u>	<u>14,885,927</u>
Total Fund Balance	<u>\$ 19,849,302</u>	<u>4,707,568</u>	<u>230,083</u>	<u>15,061,204</u>	<u>11,807,694</u>	<u>1,991,749</u>	<u>53,647,600</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.

**ECTOR COUNTY, TEXAS  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2019**

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

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

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

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

**NOTE 16: COMMITMENTS AND CONTINGENCIES**

Encumbrances for purchase occurs, contracts, and other commitments for expenditures are recorded in memorandum accounts on the County's governmental funds. Encumbrances lapse for budgetary purposes at the end of each fiscal year and the subsequent years appropriations provide authority to complete these transactions. Outstanding encumbrances at September 30, 2019, are reported in the table below:

<b>Governmental Activities:</b>	
Major Funds	
General Fund	\$ 2,806,595
FMLR	1,241,276
Capital Projects	9,426,645
Non Major Funds	24,208
Total Governmental Activities	\$ 13,498,724
 <b>Business/Type Activities:</b>	
Coliseum	\$ 9,742
Airport	15,752
Total Business-Type Activities	\$ 25,494

**NOTE 17: SUBSEQUENT EVENTS**

Management of the County has performed an evaluation of the County's activity through March 24, 2020, the date these financial statements were available for issuance and noted no 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  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 50,029,837	50,029,837	49,934,579	(95,258)
Fines and Forfeitures	1,828,000	1,828,000	2,406,961	578,961
Licenses and Permits	315,900	315,900	412,878	96,978
Intergovernmental Charges	2,274,137	2,274,137	2,664,007	389,870
Charges for Current Services	9,197,150	10,013,150	10,502,985	489,835
Investment Income	-	-	639,035	639,035
Other	417,000	522,252	624,556	102,304
Total Revenues	<u>64,062,024</u>	<u>64,983,276</u>	<u>67,185,001</u>	<u>2,201,725</u>
<b>EXPENDITURES</b>				
Current				
Administrative	1,653,548	1,667,554	1,632,311	35,243
Judicial	14,813,255	14,970,266	14,028,805	941,461
Financial Administration	6,294,088	6,386,026	5,559,121	826,905
Law Enforcement	8,978,225	9,052,743	9,016,806	35,937
Correction	19,348,991	21,562,231	21,254,614	307,617
Health and Welfare	1,441,914	1,448,930	1,298,680	150,250
Fire Protection	903,275	904,075	887,852	16,223
Culture and Recreation	433,319	481,697	451,274	30,423
Library	1,665,035	1,689,519	1,519,402	170,117
Maintenance	6,618,810	6,681,091	5,836,729	844,362
Conservation of Natural Resources	157,855	163,568	132,165	31,403
Nondepartmental	564,215	4,033,725	1,329,164	2,704,561
Total Expenditures	<u>62,872,530</u>	<u>69,041,425</u>	<u>62,946,923</u>	<u>6,094,502</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,189,494</u>	<u>(4,058,149)</u>	<u>4,238,078</u>	<u>8,296,227</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	9,000	9,000	9,000	-
Transfers (Out)	(1,144,232)	(1,144,232)	(1,144,228)	4
Total Other Financing Sources (Uses)	<u>(1,135,232)</u>	<u>(1,135,232)</u>	<u>(1,135,228)</u>	<u>4</u>
Net Change in Fund Balance	54,262	(5,193,381)	3,102,850	8,296,231
<b>Fund Balance, Beginning of Year</b>	<u>16,746,452</u>	<u>16,746,452</u>	<u>16,746,452</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 16,800,714</u>	<u>11,553,071</u>	<u>19,849,302</u>	<u>8,296,231</u>

**ECTOR COUNTY, TEXAS**  
**FARM TO MARKET AND LATERAL ROAD FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 1,818,314	1,818,314	1,816,351	(1,963)
Intergovernmental Charges	430,349	430,349	503,954	73,605
Charges for Current Services	1,791,000	1,791,000	1,932,755	141,755
Investment Income	57,000	57,000	120,335	63,335
Other Revenues	-	-	6,804	6,804
Total Revenues	<u>4,096,663</u>	<u>4,096,663</u>	<u>4,380,199</u>	<u>283,536</u>
<b>EXPENDITURES</b>				
Current Highways and Streets				
Salaries	1,396,835	1,396,835	1,304,411	92,424
Employee Benefits	645,023	645,023	619,275	25,748
Education and Travel	9,000	23,957	13,060	10,897
Allowances	2,220	843	843	-
Departmental Supplies and Expenses	54,944	71,172	65,152	6,020
Shop Maintenance and Repairs	2,702,700	2,186,455	358,818	1,827,637
Professional Services	164,663	342,263	106,171	236,092
Utilities	15,600	15,600	10,628	4,972
Insurance	71,446	71,446	60,840	10,606
Other	12,500	900	708	192
Infrastructure	330,000	1,079,481	682,823	396,658
Capital Outlay	-	110,463	60,078	50,385
Total Highways and Streets	<u>5,404,931</u>	<u>5,944,438</u>	<u>3,282,807</u>	<u>2,661,631</u>
Maintenance				
Vehicle Maintenance and Repairs	<u>778,476</u>	<u>778,476</u>	<u>778,176</u>	<u>300</u>
Total Expenditures	<u>6,183,407</u>	<u>6,722,914</u>	<u>4,060,983</u>	<u>2,661,931</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,086,744)</u>	<u>(2,626,251)</u>	<u>319,216</u>	<u>2,945,467</u>
<b>Other Financing Sources</b>				
Transfers In	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,086,744)</u>	<u>(2,626,251)</u>	<u>319,216</u>	<u>2,945,467</u>
<b>Fund Balance, Beginning of Year</b>	<u>4,388,352</u>	<u>4,388,352</u>	<u>4,388,352</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,301,608</u>	<u>1,762,101</u>	<u>4,707,568</u>	<u>2,945,467</u>

**ECTOR COUNTY, TEXAS  
SALES TAX  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ -	-	-	-
Sales Tax	-	-	11,775,935	11,775,935
Investment Income	-	-	31,759	31,759
	<u>-</u>	<u>-</u>	<u>11,807,694</u>	<u>11,807,694</u>
Total Revenues			<u>11,807,694</u>	<u>11,807,694</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of Revenues Over Expenditures	-	-	11,807,694	11,807,694
<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>11,807,694</u>	<u>11,807,694</u>

**ECTOR COUNTY, TEXAS  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

**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 FIVE YEARS ENDED SEPTEMBER 30, 2019**

	Year Ended September:									
	2018	2017	2016	2015	2014	2012	2011	2010	2009	2008
<b>Total Pension Liability</b>										
Service costs	\$ 4,756,722	5,046,106	5,471,354	4,692,045	4,471,872	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	20,004,517	19,245,632	18,419,455	17,794,346	17,092,143					
Effect of plan changes	-	-	-	(942,288)	-	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	-	1,397,784	-	2,554,444	-	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(3,980,926)	(1,195,692)	(1,912,586)	(2,560,045)	(717,619)	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(15,011,653)	(14,666,068)	(13,638,326)	(13,195,875)	(12,959,826)	N/A	N/A	N/A	N/A	N/A
Net changes in total pension liability	5,768,660	9,827,762	8,339,897	8,342,627	7,886,570	N/A	N/A	N/A	N/A	N/A
Total pension liability, beginning	249,572,323	239,744,560	231,404,663	223,062,036	215,175,465	N/A	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	255,340,983	249,572,323	239,744,560	231,404,663	223,062,036	N/A	N/A	N/A	N/A	N/A
<b>Fiduciary Net Position</b>										
Employer contributions	5,706,236	5,238,818	4,987,606	5,033,938	4,708,962	N/A	N/A	N/A	N/A	N/A
Member contributions	2,251,938	2,251,724	2,237,630	2,225,217	2,071,475	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	(4,282,081)	29,554,178	14,483,384	(2,118,465)	13,265,027	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(15,011,653)	(14,666,068)	(13,638,327)	(13,195,875)	(12,959,826)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(171,334)	(149,896)	(157,572)	(144,215)	(155,513)	N/A	N/A	N/A	N/A	N/A
Other	(575,839)	(97,346)	(1,227,833)	(606,472)	(416,746)	N/A	N/A	N/A	N/A	N/A
Net changes in fiduciary net position	(12,082,733)	22,131,410	6,684,888	(8,805,872)	6,513,379	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	225,396,374	203,264,963	195,580,076	205,385,948	198,872,569	N/A	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	213,313,641	225,396,374	203,264,963	196,580,076	205,385,948	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending= (a) – (b)	\$ 42,027,342	24,175,949	36,479,597	34,824,587	17,676,088	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension asset	83.54%	90.31%	84.78%	84.95%	92.08%	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 32,170,544	32,167,480	31,970,895	31,788,813	29,592,501	N/A	N/A	N/A	N/A	N/A
Net pension asset as a % of covered payroll	130.64%	75.16%	114.10%	109.55%	59.73%	N/A	N/A	N/A	N/A	N/A

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

Fiscal Year Ended	Actuarially Determined Contribution	Actual Employer Contribution <sup>(1)</sup>	Contribution Deficiency (Excess)	Covered Payroll <sup>(2)</sup>	Actual Contribution As a % of Covered Payroll
2010	\$ 3,170,892	3,119,517	51,375	24,850,252	12.6%
2011	3,081,781	2,872,647	209,134	25,281,215	11.4%
2012	3,518,403	3,292,548	225,855	26,100,912	12.6%
2013	4,065,685	4,039,981	25,704	27,433,774	14.7%
2014	4,708,167	4,481,130	227,037	29,592,501	15.1%
2015	5,032,169	5,059,990	(27,821)	31,788,813	15.9%
2016	4,974,671	5,024,245	(49,574)	31,970,895	15.7%
2017	5,230,432	5,138,361	92,071	32,167,480	16.0%
2018	5,703,838	5,596,682	107,156	32,170,544	17%
2019	N/A	6,491,632	N/A	N/A	N/A

(1) Actual employer contributions are for the year ending September 30.

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

**Notes to Schedule**

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization	13.1 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, net of investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule 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.

\*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 FISCAL YEAR**

	<b>Year Ended September 30:</b>									
	<u>2019</u>	<u>2018</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Total OPEB Liability</b>										
Service costs	\$ 2,554,520	3,238,782	N/A							
Interest on total OPEB liability	2,765,065	2,819,008	N/A							
Changes of Benefit Terms	(2,059,686)	-	N/A							
Differences between expected and actual experience of the total OPEB liability	(12,841,348)	376,514	N/A							
Changes of Assumptions	(1,437,152)	5,805,666	N/A							
Benefit Payments	(1,999,101)	(2,702,554)	N/A							
<b>Net Change in Total OPEB Liability</b>	<u>(13,017,702)</u>	<u>9,537,416</u>	N/A							
<b>Total OPEB Liability - Beginning</b>	<u>83,259,006</u>	<u>73,721,590</u>	N/A							
<b>Total OPEB Liability -Ending</b>	<u>70,241,304</u>	<u>83,259,006</u>	N/A							
<b>Covered-Employee Payroll</b>	\$ 30,059,827	30,299,157	N/A							
<b>Total OPEB Liability as a percentage of covered-employee payroll</b>	233.67%	274.79%	N/A							
<b>OPEB Liability</b>										
Ending total OPEB liability	\$ 70,241,304	83,259,006	N/A							
Fiduciary net position	-	-	N/A							
Net OPEB liability	<u>\$ 70,241,304</u>	<u>83,259,006</u>	N/A							
Fiduciary net position as a % of total OPEB liability	-	-	N/A							

**Notes to Schedule:**

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

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

**GENERAL FUND REVENUE AND EXPENDITURE DETAIL, DEBT SERVICE, CAPITAL PROJECTS  
AND NON MAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS**

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
- PBRPC

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>TAXES</b>				
Property Taxes	\$ 49,534,492	49,534,492	49,162,566	(371,926)
Interest and Penalties	495,345	495,345	772,013	276,668
Total Taxes	<u>50,029,837</u>	<u>50,029,837</u>	<u>49,934,579</u>	<u>(95,258)</u>
<b>FINES AND FORFEITURES</b>	1,828,000	1,828,000	2,406,961	578,961
<b>LICENSES AND PERMITS</b>	315,900	315,900	412,878	96,978
<b>INTERGOVERNMENTAL CHARGES</b>	2,274,137	2,274,137	2,664,007	389,870
<b>CHARGES FOR CURRENT SERVICES</b>				
Judicial Fees	1,605,750	1,605,750	1,815,616	209,866
Tax Assessor Collector Fees	2,850,000	2,850,000	3,485,818	635,818
Law Enforcement Fees	490,200	490,200	558,426	68,226
Correctional Fees	2,984,000	3,800,000	3,357,867	(442,133)
Health Department Services	231,000	231,000	244,446	13,446
County Portion State Fees	200,000	200,000	280,874	80,874
Other Services	836,200	836,200	759,938	(76,262)
Total Charges for Current Services	<u>9,197,150</u>	<u>10,013,150</u>	<u>10,502,985</u>	<u>489,835</u>
<b>INVESTMENT INCOME</b>	-	-	639,035	639,035
<b>OTHER</b>	417,000	522,252	624,556	102,304
Total Revenues	<u>\$ 64,062,024</u>	<u>64,983,276</u>	<u>67,185,001</u>	<u>2,201,725</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>ADMINISTRATIVE</b>				
County Judge				
Salaries	\$ 232,684	232,684	231,750	934
Employee Benefits	94,345	94,345	93,421	924
Auto Allowance	7,200	7,200	7,200	-
Travel and Education	4,000	6,250	4,478	1,772
Departmental Supplies and Expenditures	3,212	3,212	2,617	595
Professional Services	1,000	1,000	870	130
Utilities	276	276	-	276
Insurance	1,117	1,117	991	126
Total County Judge	<u>343,834</u>	<u>346,084</u>	<u>341,327</u>	<u>4,757</u>
Commissioners' Court				
Salaries	99,771	99,957	99,957	-
Employee Benefits	47,597	47,411	47,213	198
Auto Allowance	900	900	900	-
Professional Services	2,344	2,344	1,898	446
Departmental Supplies and Expenditures	1,250	2,006	1,841	165
Utilities	300	300	22	278
Insurance	433	433	326	107
Total Commissioners' Court	<u>152,595</u>	<u>153,351</u>	<u>152,157</u>	<u>1,194</u>
Commissioner Precinct #1				
Salaries	60,219	60,219	60,086	133
Employee Benefits	27,745	27,745	27,738	7
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	1,584	200	1,384
Departmental Supplies and Expenditures	50	50	-	50
Professional Services	520	520	520	-
Utilities	150	150	11	139
Insurance	197	197	155	42
Total Commissioner Precinct #1	<u>97,081</u>	<u>95,865</u>	<u>94,110</u>	<u>1,755</u>
Commissioner Precinct #2				
Salaries	61,167	61,167	61,045	122
Employee Benefits	27,990	27,990	27,663	327
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	3,200	2,952	248
Departmental Supplies and Expenditures	50	50	33	17
Professional Services	520	520	520	-
Utilities	150	150	11	139
Insurance	378	378	336	42
Total Commissioner Precinct #2	<u>98,455</u>	<u>98,855</u>	<u>97,960</u>	<u>895</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>ADMINISTRATIVE (Continued)</b>				
Commissioner Precinct #3				
Salaries	\$ 60,219	60,219	60,101	118
Employee Benefits	27,745	27,745	27,311	434
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,400	940	1,460
Departmental Supplies and Expenditures	50	50	25	25
Professional Services	520	520	520	-
Utilities	150	150	11	139
Insurance	197	197	155	42
Total Commissioner Precinct #3	<u>97,081</u>	<u>96,681</u>	<u>94,463</u>	<u>2,218</u>
Commissioner Precinct #4				
Salaries	61,559	61,559	61,441	118
Employee Benefits	28,091	28,091	27,668	423
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	4,056	4,045	11
Departmental Supplies and Expenditures	50	11	10	1
Professional Services	620	620	620	-
Utilities	150	149	11	138
Insurance	379	379	337	42
Total Commissioner Precinct #4	<u>99,049</u>	<u>100,265</u>	<u>99,532</u>	<u>733</u>
Project Manager				
Salaries	122,312	122,312	122,060	252
Employee Benefits	54,889	54,889	54,145	744
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	-	100	-	100
Departmental Supplies and Expenditures	580	580	517	63
Utilities	300	200	22	178
Insurance	554	554	414	140
Total Project Manager	<u>185,235</u>	<u>185,235</u>	<u>183,758</u>	<u>1,477</u>
Human Resources				
Salaries	353,603	353,603	345,052	8,551
Employee Benefits	156,575	156,575	153,413	3,162
Auto Allowance	1,800	1,800	1,800	-
Professional Services	3,080	3,080	1,808	1,272
Other	10,533	10,486	8,942	1,544
Travel and Education	49,200	58,200	52,763	5,437
Departmental Supplies and Expenditures	900	900	67	833
Utilities	1,527	1,527	1,113	414
Insurance	3,000	5,047	4,046	1,001
Total Personnel	<u>580,218</u>	<u>591,218</u>	<u>569,004</u>	<u>22,214</u>
Total Administrative	<u>1,653,548</u>	<u>1,667,554</u>	<u>1,632,311</u>	<u>35,243</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL</b>				
<b>70<sup>th</sup> District Court</b>				
Salaries	\$ 216,911	216,911	216,478	433
Employee Benefits	99,213	99,213	98,679	534
Travel and Education	2,500	1,900	-	1,900
Departmental Supplies and Expenditures	1,917	2,517	1,880	637
Professional Services	485	485	395	90
Utilities	350	350	-	350
Insurance	1,637	1,637	1,252	385
<b>Total 70<sup>th</sup> District Court</b>	<u>323,013</u>	<u>323,013</u>	<u>318,684</u>	<u>4,329</u>
<b>161<sup>st</sup> District Court</b>				
Salaries	208,712	208,712	200,930	7,782
Employee Benefits	97,096	97,096	94,412	2,684
Travel and Education	3,100	3,100	-	3,100
Departmental Supplies and Expenditures	3,553	3,553	1,030	2,523
Professional Services	370	370	-	370
Utilities	330	330	-	330
Insurance	1,598	1,598	1,082	516
<b>Total 161<sup>st</sup> District Court</b>	<u>314,759</u>	<u>314,759</u>	<u>297,454</u>	<u>17,305</u>
<b>244<sup>th</sup> District Court</b>				
Salaries	214,947	214,947	214,514	433
Employee Benefits	98,706	98,706	97,692	1,014
Travel and Education	2,500	2,500	814	1,686
Departmental Supplies and Expenditures	4,442	4,442	3,111	1,331
Professional Services	520	520	520	-
Utilities	330	330	-	330
Insurance	1,630	1,630	1,247	383
<b>Total 244<sup>th</sup> District Court</b>	<u>323,075</u>	<u>323,075</u>	<u>317,898</u>	<u>5,177</u>
<b>358<sup>th</sup> District Court</b>				
Salaries	269,844	269,844	269,373	471
Employee Benefits	123,682	123,682	122,716	966
Travel and Education	5,000	5,000	2,604	2,396
Departmental Supplies and Expenditures	9,867	9,867	7,428	2,439
Professional Services	595	595	575	20
Utilities	350	350	-	350
Insurance	1,866	1,866	1,425	441
<b>Total 358<sup>th</sup> District Court</b>	<u>411,204</u>	<u>411,204</u>	<u>404,121</u>	<u>7,083</u>
<b>446<sup>th</sup> District Court</b>				
Salaries	206,128	206,128	206,125	3
Employee Benefits	96,428	96,428	96,267	161
Travel and Education	3,000	3,000	685	2,315
Departmental Supplies and Expenditures	4,167	4,167	1,427	2,740
Professional Services	2,977	2,977	2,776	201
Utilities	350	350	-	350
Insurance	1,592	1,592	1,241	351
<b>Total 446<sup>th</sup> District Court</b>	<u>314,642</u>	<u>314,642</u>	<u>308,521</u>	<u>6,121</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
District Clerk				
Salaries	\$ 1,030,551	1,030,551	986,985	43,566
Employee Benefits	567,276	567,276	553,808	13,468
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	9,200	9,474	9,473	1
Departmental Supplies and Expenditures	66,700	66,700	65,571	1,129
Professional Services	38,495	32,495	29,100	3,395
Utilities	2,600	2,326	-	2,326
Insurance	5,670	5,670	4,340	1,330
Capital Outlay	-	-	-	-
Total District Clerk	<u>1,725,592</u>	<u>1,719,592</u>	<u>1,654,377</u>	<u>65,215</u>
District Attorney				
Salaries	2,213,991	2,215,735	1,955,213	260,522
Employee Benefits	923,700	923,700	849,546	74,154
Auto Allowance	24,750	23,006	18,594	4,412
Travel and Education	6,000	9,091	9,091	-
Departmental Supplies and Expenditures	53,171	55,041	40,383	14,658
Professional Services	5,200	5,434	5,434	-
Legal Services	65,000	61,766	46,363	15,403
Utilities	2,600	639	-	639
Insurance	11,203	11,203	8,076	3,127
Total District Attorney	<u>3,305,615</u>	<u>3,305,615</u>	<u>2,932,700</u>	<u>372,915</u>
County Court at Law #1				
Salaries	300,107	300,107	299,834	273
Employee Benefits	109,896	109,896	107,240	2,656
Travel and Education	2,500	2,550	2,542	8
Departmental Supplies and Expenditures	2,547	7,820	7,793	27
Professional Services	275	345	345	-
Utilities	250	130	-	130
Insurance	1,089	1,069	1,034	35
Total County Court at Law #1	<u>416,664</u>	<u>421,917</u>	<u>418,788</u>	<u>3,129</u>
County Court at Law #2				
Salaries	304,256	304,256	303,947	309
Employee Benefits	110,967	110,967	108,782	2,185
Travel and Education	3,500	3,500	1,330	2,170
Departmental Supplies and Expenditures	2,343	2,343	2,240	103
Professional Services	336	636	275	361
Utilities	300	821	-	821
Insurance	1,108	307	1,013	(706)
Total County Court at Law #2	<u>422,810</u>	<u>422,830</u>	<u>417,587</u>	<u>5,243</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
Child Protection Services Court				
Departmental Supplies and Expenditures	\$ 100	100	-	100
Total Child Protection Services Court	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
County Clerk				
Salaries	813,249	813,249	744,256	68,993
Employee Benefits	425,731	425,731	405,509	20,222
Auto Allowance	3,900	4,100	4,044	56
Travel and Education	6,800	6,800	4,966	1,834
Departmental Supplies and Expenditures	41,242	41,042	39,701	1,341
Professional Services	12,309	12,309	11,309	1,000
Utilities	1,650	1,650	-	1,650
Insurance	6,088	6,088	4,218	1,870
Total County Clerk	<u>1,310,969</u>	<u>1,310,969</u>	<u>1,214,003</u>	<u>96,966</u>
County Attorney				
Salaries	1,084,606	1,084,606	1,005,064	79,542
Employee Benefits	477,378	477,378	453,680	23,698
Auto Allowance	11,250	11,250	10,856	394
Travel and Education	2,500	2,500	2,366	134
Departmental Supplies and Expenditures	15,801	15,592	11,117	4,475
Professional Services	10,500	10,709	10,708	1
Utilities	1,450	1,450	-	1,450
Insurance	5,913	5,913	3,995	1,918
Total County Attorney	<u>1,609,398</u>	<u>1,609,398</u>	<u>1,497,786</u>	<u>111,612</u>
Justice of the Peace – Precinct #1				
Salaries	174,012	174,012	173,930	82
Employee Benefits	78,000	78,000	77,578	422
Auto Allowance	5,051	5,051	5,051	-
Travel and Education	2,500	2,500	2,500	-
Departmental Supplies and Expenditures	5,406	5,406	5,244	162
Professional Services	100	100	100	-
Utilities	275	275	-	275
Insurance	860	860	684	176
Other	44	44	6	38
Total Justice of the Peace – Precinct #1	<u>266,248</u>	<u>266,248</u>	<u>265,093</u>	<u>1,155</u>
Justice of the Peace – Precinct #2				
Salaries	113,987	113,987	113,777	210
Employee Benefits	52,650	52,650	51,793	857
Auto Allowance	6,251	6,251	6,250	1
Travel and Education	4,200	4,200	3,496	704
Departmental Supplies and Expenditures	1,500	2,102	2,000	102
Professional Services	155	155	135	20
Utilities	175	175	-	175
Insurance	600	600	390	210
Total Justice of the Peace – Precinct #2	<u>179,518</u>	<u>180,120</u>	<u>177,841</u>	<u>2,279</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>JUDICIAL (Continued)</b>				
Justice of the Peace – Precinct #3				
Salaries	\$ 117,879	117,879	117,608	271
Employee Benefits	53,344	53,344	52,230	1,114
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	-	1,600	1,493	107
Departmental Supplies and Expenditures	2,210	2,210	2,203	7
Professional Services	150	150	60	90
Utilities	175	175	-	175
Insurance	604	604	508	96
Total Justice of the Peace – Precinct #3	<u>179,413</u>	<u>181,013</u>	<u>179,152</u>	<u>1,861</u>
Justice of the Peace – Precinct #4				
Salaries	159,366	159,366	159,030	336
Employee Benefits	74,857	74,857	73,662	1,195
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,800	2,800	2,520	280
Departmental Supplies and Expenditures	5,500	5,529	5,528	1
Professional Services	185	185	77	108
Utilities	275	275	-	275
Insurance	782	782	640	142
Other	75	46	6	40
Total Justice of the Peace – Precinct #4	<u>248,891</u>	<u>248,891</u>	<u>246,513</u>	<u>2,378</u>
County and District Court Jury				
Departmental Supplies and Expenditures	37,500	41,216	21,143	20,073
Professional Service	-	-	-	-
Jury Service	210,000	211,661	211,660	1
Total County and District Court Jury	<u>247,500</u>	<u>252,877</u>	<u>232,803</u>	<u>20,074</u>
Medical Examiner				
Salaries	270,760	270,760	264,805	5,955
Employee Benefits	124,537	124,537	121,805	2,732
Auto Allowance	2,400	2,400	2,013	387
Travel and Education	82,900	112,900	83,087	29,813
Departmental Supplies and Expenditures	8,553	9,181	8,160	1,021
Professional Services	292,600	412,600	398,418	14,182
Legal Expenses	500	31	31	-
Utilities	2,200	2,200	-	2,200
Insurance	4,556	4,556	3,430	1,126
Total Medical Examiner	<u>789,006</u>	<u>939,165</u>	<u>881,749</u>	<u>57,416</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	62,452	61,952	59,953	1,999
Professional Services	2,178,000	2,171,384	2,012,663	158,721
Legal Services	184,386	191,502	191,119	383
Total Other Judicial	<u>2,424,838</u>	<u>2,424,838</u>	<u>2,263,735</u>	<u>161,103</u>
Total Judicial	<u>14,813,255</u>	<u>14,970,266</u>	<u>14,028,805</u>	<u>941,461</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>FINANCIAL ADMINISTRATION</b>				
County Auditor				
Salaries	\$ 514,337	514,337	457,973	56,364
Employee Benefits	220,301	220,301	203,664	16,637
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	5,100	3,100	2,395	705
Departmental Supplies and Expenditures	3,715	6,715	6,175	540
Professional Services	355	355	355	-
Utilities	1,150	150	89	61
Insurance	2,402	2,402	2,016	386
Total County Auditor	<u>751,560</u>	<u>751,560</u>	<u>676,867</u>	<u>74,693</u>
County Treasurer				
Employee Benefits	164,269	164,269	159,521	4,748
Auto Allowance	75,027	75,027	74,158	869
Travel and Education	3,900	3,900	3,900	-
Salaries	3,303	3,469	3,397	72
Departmental Supplies and Expenditures	10,656	11,906	10,567	1,339
Professional Services	1,465	1,299	690	609
Utilities	450	450	34	416
Insurance	2,759	2,759	2,593	166
Total County Treasurer	<u>261,829</u>	<u>263,079</u>	<u>254,860</u>	<u>8,219</u>
Tax Assessor Collector				
Salaries	323,514	323,514	293,407	30,107
Employee Benefits	2,700	2,700	2,475	225
Auto Allowance	3,000	3,000	1,389	1,611
Travel and Education	580,950	580,058	469,105	110,953
Departmental Supplies and Expenditures	39,702	39,702	25,841	13,861
Professional Services	200	200	125	75
Utilities	2,200	2,200	168	2,032
Insurance	6,019	6,019	2,777	3,242
Total Tax Assessor Collector	<u>958,285</u>	<u>957,393</u>	<u>795,287</u>	<u>162,106</u>
Purchasing Department				
Salaries	297,971	297,971	296,240	1,731
Employee Benefits	131,049	131,049	130,399	650
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,100	4,100	3,586	514
Departmental Supplies and Expenditures	5,070	5,353	4,289	1,064
Professional Services	2,000	2,000	949	1,051
Utilities	950	950	56	894
Insurance	1,384	1,384	1,055	329
Other	6,000	8,000	6,726	1,274
Total Purchasing Department	<u>451,224</u>	<u>453,507</u>	<u>446,000</u>	<u>7,507</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>FINANCIAL ADMINISTRATION (Continued)</b>				
Compliance Department				
Salaries	\$ 190,515	190,515	106,256	84,259
Employee Benefits	103,197	103,197	81,134	22,063
Travel and Education	3,903	3,903	1,672	2,231
Departmental Supplies and Expenditures	18,667	18,667	16,495	2,172
Professional Services	9,511	11,705	2,340	9,365
Utilities	450	450	-	450
Insurance	818	818	384	434
Other	-	-	-	-
Total Compliance Department	<u>327,061</u>	<u>329,255</u>	<u>208,281</u>	<u>120,974</u>
Information Technology				
Salaries	615,055	615,947	544,544	71,403
Employee Benefits	267,443	267,443	247,600	19,843
Auto Allowance	2,400	2,400	2,400	-
Travel and Education	12,000	12,000	6,603	5,397
Departmental Supplies and Expenditures	1,240,590	1,296,746	1,037,720	259,026
Professional Services	150,100	180,155	176,304	3,851
Utilities	391,144	391,144	323,545	67,599
Insurance	3,088	3,088	1,989	1,099
Other	12,980	12,980	12,480	500
Total Information Technology	<u>2,694,800</u>	<u>2,781,903</u>	<u>2,353,185</u>	<u>428,718</u>
Non Dept Financial				
Employee Benefits	2,325	2,325	1,919	406
Allowances	9,000	9,000	7,625	1,375
Travel and Education	-	-	-	-
Departmental Supplies and Expenditures	719,050	713,848	698,173	15,675
Professional Services	105,339	110,541	104,185	6,356
Legal Expense	3,172	3,172	2,296	876
insurance	-	-	-	-
Total Other Services	<u>838,886</u>	<u>838,886</u>	<u>814,198</u>	<u>24,688</u>
Economic Development				
Professional Services	5,000	5,000	5,000	-
Other	5,443	5,443	5,443	-
Total Economic Development	<u>10,443</u>	<u>10,443</u>	<u>10,443</u>	<u>-</u>
Total Financial Administration	<u>6,294,088</u>	<u>6,386,026</u>	<u>5,559,121</u>	<u>826,905</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>LAW ENFORCEMENT</b>				
Sheriff				
Salaries	\$ 5,726,642	5,766,687	5,763,120	3,567
Employee Benefits	2,526,343	2,526,343	2,515,723	10,620
Travel and Education	21,000	26,226	23,764	2,462
Departmental Supplies and Expenditures	182,594	204,215	217,026	(12,811)
Professional Services	2,888	2,888	2,563	325
Legal Services	8,000	8,000	7,851	149
Utilities	10,000	10,000	792	9,208
Insurance	97,481	80,262	75,958	4,304
Other	2,400	2,400	1,800	600
Capital Outlay	-	24,845	24,845	-
Total Sheriff	<u>8,577,348</u>	<u>8,651,866</u>	<u>8,633,442</u>	<u>18,424</u>
Animal Control				
Salaries	208,279	208,279	205,286	2,993
Employee Benefits	96,984	96,984	95,594	1,390
Travel and Education	700	2,683	2,682	1
Departmental Supplies and Expenditures	18,401	16,418	6,046	10,372
Utilities	3,961	3,961	2,426	1,535
Insurance	-	-	-	-
Total Animal Control	<u>328,325</u>	<u>328,325</u>	<u>312,034</u>	<u>16,291</u>
Constables				
Salaries	7,403	7,403	7,077	326
Employee Benefits	49,141	49,141	48,816	325
Auto Allowance	15,600	15,600	15,113	487
Insurance	408	408	324	84
Total Constables	<u>72,552</u>	<u>72,552</u>	<u>71,330</u>	<u>1,222</u>
Total Law Enforcement	<u>8,978,225</u>	<u>9,052,743</u>	<u>9,016,806</u>	<u>35,937</u>
<b>CORRECTION</b>				
Jail				
Salaries	6,268,377	6,825,175	6,825,173	2
Employee Benefits	3,055,143	3,180,671	3,180,670	1
Travel and Education	90,000	112,846	112,845	1
Departmental Supplies and Expenditures	298,078	311,406	290,234	21,172
Professional Services	3,500,000	4,178,650	4,178,650	-
Utilities	750	750	98	652
Insurance	116,955	116,955	100,594	16,361
Total Jail	<u>13,329,303</u>	<u>14,726,453</u>	<u>14,688,264</u>	<u>38,189</u>
Jail Medical Services				
Salaries	722,227	730,392	728,851	1,541
Employee Benefits	326,898	328,707	326,906	1,801
Travel and Education	1,000	1,000	-	1,000
Departmental Supplies and Expenditures	793,500	1,578,550	1,459,283	119,267
Professional Services	67,688	72,754	72,754	-
Insurance	3,053	3,053	2,273	780
Total Jail Medical Services	<u>1,914,366</u>	<u>2,714,456</u>	<u>2,590,067</u>	<u>124,389</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>CORRECTION (Continued)</b>				
Post Sentence Monitoring				
Salaries	\$ 308,729	308,729	274,398	34,331
Employee Benefits	144,522	144,522	138,276	6,246
Travel and Education	3,500	1,142	1,142	-
Departmental Supplies and Expenditures	9,447	10,146	7,729	2,417
Professional Services	300,400	318,059	317,659	400
Utilities	550	550	-	550
Insurance	5,279	5,279	3,661	1,618
Total Post Sentence Monitoring	<u>772,427</u>	<u>788,427</u>	<u>742,865</u>	<u>45,562</u>
Adult Probation Department				
Utilities	2,200	2,200	-	2,200
Departmental Supplies and Expenditures	-	-	-	-
Total Adult Probation Department	<u>2,200</u>	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Juvenile Probation Department				
Salaries	2,091,623	2,091,623	2,036,632	54,991
Employee Benefits	964,185	975,429	973,775	1,654
Departmental Supplies and Expenditures	13,964	13,964	13,491	473
Professional Services	190,000	190,000	170,318	19,682
Utilities	5,500	5,500	368	5,132
Insurance	35,423	24,179	19,806	4,373
Other	30,000	30,000	19,028	10,972
Total Juvenile Probation Department	<u>3,330,695</u>	<u>3,330,695</u>	<u>3,233,418</u>	<u>97,277</u>
 Total Correction	 <u>19,348,991</u>	 <u>21,562,231</u>	 <u>21,254,614</u>	 <u>307,617</u>
<b>HEALTH AND WELFARE</b>				
County Health Department				
Salaries	530,337	530,024	492,610	37,414
Employee Benefits	254,942	254,942	238,734	16,208
Auto Allowance	38,700	39,013	36,350	2,663
Travel and Education	7,500	7,500	6,702	798
Departmental Supplies and Expenditures	35,607	41,477	29,964	11,513
Professional Services	28,900	28,900	26,308	2,592
Utilities	15,500	15,500	1	15,499
Insurance	2,632	2,632	2,410	222
Other	50,000	50,000	25,304	24,696
Total County Health Department	<u>964,118</u>	<u>969,988</u>	<u>858,383</u>	<u>111,605</u>
Environmental Enforcement				
Salaries	207,634	207,634	192,727	14,907
Employee Benefits	88,282	88,282	83,706	4,576
Travel and Education	6,000	6,000	1,774	4,226
Departmental Supplies and Expenditures	10,750	11,896	7,963	3,933
Professional Services	-	-	-	-
Insurance	3,983	3,983	2,881	1,102
Total Environmental Enforcement	<u>316,649</u>	<u>317,795</u>	<u>289,051</u>	<u>28,744</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>HEALTH AND WELFARE (Continued)</b>				
Children's Services				
Departmental Supplies and Expenditures	\$ 3,500	3,500	3,391	109
Professional Services	1,000	1,000	391	609
Total Children's Services	<u>4,500</u>	<u>4,500</u>	<u>3,782</u>	<u>718</u>
Veterans' Services				
Salaries	34,114	34,114	34,052	62
Employee Benefits	19,610	19,610	19,314	296
Travel and Education	2,000	2,000	1,935	65
Departmental Supplies and Expenditures	575	575	510	65
Utilities	200	200	11	189
Insurance	148	148	110	38
Total Veterans' Services	<u>56,647</u>	<u>56,647</u>	<u>55,932</u>	<u>715</u>
Non Dept. Health and Welfare				
Departmental Supplies and Expenditures	75,000	75,000	75,000	-
Professional Services	-	-	-	-
Legal Services	20,000	20,000	14,132	5,868
Other	5,000	5,000	2,400	2,600
Capital Outlay	-	-	-	-
Total Other Health and Welfare	<u>100,000</u>	<u>100,000</u>	<u>91,532</u>	<u>8,468</u>
Total Health and Welfare	<u>1,441,914</u>	<u>1,448,930</u>	<u>1,298,680</u>	<u>150,250</u>
<b>FIRE PROTECTION</b>				
Fire Protection				
Contract with City Fire Department	816,575	817,375	812,902	4,473
Volunteer Fire Department Contracts	86,700	86,700	74,950	11,750
Total Fire Protection	<u>903,275</u>	<u>904,075</u>	<u>887,852</u>	<u>16,223</u>
<b>CULTURE AND RECREATION</b>				
White Pool Museum				
Utilities	7,025	7,025	6,840	185
Total White Pool Museum	<u>7,025</u>	<u>7,025</u>	<u>6,840</u>	<u>185</u>
Senior Citizen Centers				
Salaries	175,448	175,448	171,019	4,429
Employee Benefits	88,738	88,738	86,777	1,961
Auto Allowance	900	900	900	-
Travel and Education	250	250	7	243
Departmental Supplies and Expenditures	3,023	3,023	2,976	47
Professional Services	54,000	54,000	53,319	681
Utilities	2,268	2,268	385	1,883
Insurance	2,187	2,187	554	1,633
Other	70,000	114,264	114,264	-
Total Senior Citizen Centers	<u>396,814</u>	<u>441,078</u>	<u>430,201</u>	<u>10,877</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>CULTURE AND RECREATION (CONTINUED)</b>				
Historical Commission				
Departmental Supplies and Expenditures	\$ 8,000	9,844	3,718	6,126
Total Historical Commission	<u>8,000</u>	<u>9,844</u>	<u>3,718</u>	<u>6,126</u>
Parks				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies and Expenditures	7,980	10,250	1,222	9,028
Utilities	13,500	13,500	9,293	4,207
Insurance	-	-	-	-
Goldsmith	-	-	-	-
Total Parks	<u>21,480</u>	<u>23,750</u>	<u>10,515</u>	<u>13,235</u>
Total Culture and Recreation	<u>433,319</u>	<u>481,697</u>	<u>451,274</u>	<u>30,423</u>
<b>LIBRARY</b>				
Ector County Library				
Salaries	898,438	898,438	807,533	90,905
Employee Benefits	446,830	446,830	422,524	24,306
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	4,300	4,300	2,236	2,064
Departmental Supplies and Expenditures	228,645	308,038	261,101	46,937
Professional Services	77,055	22,146	20,807	1,339
Utilities	4,200	4,200	1,025	3,175
Insurance	4,217	4,217	2,826	1,391
Capital Outlay	-	-	-	-
Total Library	<u>1,665,035</u>	<u>1,689,519</u>	<u>1,519,402</u>	<u>170,117</u>
<b>MAINTENANCE</b>				
Building Maintenance				
Salaries	1,398,602	1,398,602	1,340,505	58,097
Employee Benefits	672,484	672,484	655,469	17,015
Auto Allowance	8,700	8,700	8,700	-
Travel and Education	11,000	11,000	10,282	718
Departmental Supplies and Expenditures	746,137	806,052	665,650	140,402
Professional Services	-	1,000	817	183
Utilities	1,471,800	1,471,800	962,325	509,475
Insurance	40,666	40,666	30,242	10,424
Other	30,000	30,600	25,325	5,275
Capital Outlay	-	-	-	-
Total Building Maintenance	<u>4,379,389</u>	<u>4,440,904</u>	<u>3,699,315</u>	<u>741,589</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>MAINTENANCE (CONTINUED)</b>				
County Cemetery				
Salaries	\$ 372,420	372,420	319,658	52,762
Employee Benefits	194,144	194,144	178,796	15,348
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	59,310	60,076	35,191	24,885
Professional Services	125	125	125	-
Utilities	2,200	2,200	-	2,200
Insurance	12,626	12,626	6,048	6,578
Other	1,000	1,000	-	1,000
Total County Cemetery	<u>644,825</u>	<u>645,591</u>	<u>542,818</u>	<u>102,773</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	<u>1,594,596</u>	<u>1,594,596</u>	<u>1,594,596</u>	<u>-</u>
Total General Fund Vehicle Maintenance	<u>1,594,596</u>	<u>1,594,596</u>	<u>1,594,596</u>	<u>-</u>
Total Maintenance	<u>6,618,810</u>	<u>6,681,091</u>	<u>5,836,729</u>	<u>844,362</u>
<b>CONSERVATION OF NATURAL RESOURCES</b>				
County Extension Agents				
Salaries	101,904	108,004	79,205	28,799
Employee Benefits	28,105	28,105	26,294	1,811
Auto Allowance	6,300	200	138	62
Travel and Education	9,000	9,168	9,165	3
Departmental Supplies and Expenditures	7,341	12,844	12,789	55
Professional Services	775	775	595	180
Utilities	600	432	45	387
Insurance	290	290	184	106
Other	1,040	1,250	1,250	-
Total County Extension Agents	<u>155,355</u>	<u>161,068</u>	<u>129,665</u>	<u>31,403</u>
Soil and Water Conservation				
Other	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Soil and Water Conservation	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Total Conservation of Natural Resources	<u>157,855</u>	<u>163,568</u>	<u>132,165</u>	<u>31,403</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>NONDEPARTMENTAL AND OTHER</b>				
Nondepartmental				
Professional Services	\$ 40,911	893,238	734,055	159,183
Legal Services	15,000	9,710	1,500	8,210
Other	5,100	60,362	59,637	725
Travel and Education	6,000	6,000	1,170	4,830
Capital Outlay	-	2,531,100	-	2,531,100
Total Nondepartmental	<u>67,011</u>	<u>3,500,410</u>	<u>796,362</u>	<u>2,704,048</u>
Insurance				
Insurance Expenditures	482,079	518,190	518,190	-
Other	7,920	7,920	7,920	-
Total Insurance Expenditures	<u>489,999</u>	<u>526,110</u>	<u>526,110</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenditures	7,205	7,205	6,692	513
Other – Equipment Rental	-	-	-	-
Total Postage and Reproduction	<u>7,205</u>	<u>7,205</u>	<u>6,692</u>	<u>513</u>
Total Nondepartmental and Other	<u>564,215</u>	<u>4,033,725</u>	<u>1,329,164</u>	<u>2,704,561</u>
Total Expenditures	\$ <u>62,872,530</u>	<u>69,041,425</u>	<u>62,946,923</u>	<u>6,094,502</u>

**ECTOR COUNTY, TEXAS  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 3,765,928	3,765,928	3,758,953	(6,975)
Investment Income	<u>4,775</u>	<u>4,775</u>	<u>11,189</u>	<u>6,414</u>
Total Revenues	<u>3,770,703</u>	<u>3,770,703</u>	<u>3,770,142</u>	<u>(561)</u>
<b>EXPENDITURES</b>				
Debt Service				
2015 Tax Notes – Principal	2,880,000	2,880,000	2,880,000	-
2015 Tax Notes – Interest	54,438	54,438	54,438	-
2017 Tax Notes – Interest	920,013	920,013	920,012	1
Fiscal Agent Fees	<u>1,500</u>	<u>1,500</u>	<u>300</u>	<u>1,200</u>
Total Expenditures	<u>3,855,951</u>	<u>3,855,951</u>	<u>3,854,750</u>	<u>1,201</u>
Deficiency of Revenues Over Expenditures	(85,248)	(85,248)	(84,608)	640
<b>Fund Balance, Beginning of Year</b>	<u>314,691</u>	<u>314,691</u>	<u>314,691</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 229,443</u>	<u>229,443</u>	<u>230,083</u>	<u>640</u>

**ECTOR COUNTY, TEXAS  
CAPITAL FUNDS PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 863,420	863,420	50,000	(813,420)
Charges for Current Services	30,600	30,600	27,000	(3,600)
Investment Income	255,000	256,284	536,967	280,683
Other Revenues	-	70,000	962,388	892,388
Hotel Occupancy Tax	845,000	845,000	1,185,106	340,106
Total Revenues	<u>1,994,020</u>	<u>2,065,304</u>	<u>2,761,461</u>	<u>696,157</u>
<b>EXPENDITURES</b>				
Current				
Administrative				
Contributions	-	-	-	-
Departmental Supplies and Expenses	-	-	-	-
Professional Services	-	53,606	14,079	39,527
Correction				
Departmental Supplies and Expenses	-	4,097,654	1,688,047	2,409,607
Professional Services	-	697,375	332,990	364,385
Capital Outlay	-	810	12,366,698	(12,365,888)
Health and welfare				
Departmental Supplies and Expenses	-	1,161,551	568,463	593,088
Professional Services	-	-	-	-
Financial Administration				
Departmental Supplies and Expenses	-	-	-	-
Professional Services	195,000	3,261,524	1,376,627	1,884,897
Capital Outlay	-	-	-	-
Highways and Streets				
Departmental Supplies and Expenses	-	-	217,307	(217,307)
Capital Outlay	-	1,063,638	198,173	865,465
Nondepartmental and other				
Departmental Supplies and Expenses	976,300	2,654,439	1,061,534	1,592,905
Total current	<u>1,171,300</u>	<u>12,990,597</u>	<u>17,823,918</u>	<u>(4,833,321)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>822,720</u>	<u>(10,925,293)</u>	<u>(15,062,457)</u>	<u>(4,137,164)</u>
<b>Other Financing Sources</b>				
Operating Transfer In	218,500	218,500	218,500	-
Premium on Bond Issuance	-	-	-	-
Total Other Financing Sources	<u>218,500</u>	<u>218,500</u>	<u>218,500</u>	<u>-</u>
<b>Other Financing Uses</b>				
Bond Issuance Costs	55,000	37,185	-	(37,185)
Premium on Bond Issuance	-	-	-	-
Total Other Financing Sources	<u>55,000</u>	<u>37,185</u>	<u>-</u>	<u>(37,185)</u>
Net Change in Fund Balance	986,220	(10,743,978)	(14,843,957)	(4,099,979)
<b>Fund Balance, Beginning of Year</b>	<u>29,905,161</u>	<u>29,905,161</u>	<u>29,905,161</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 30,891,381</u>	<u>19,161,183</u>	<u>15,061,204</u>	<u>(4,099,979)</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2019**

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund	Records Management and Preservation Fund	County Clerk Records Management Fund
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 25,486	22,998	503	60,133	62,189
Investments	75,886	130,067	35	80,965	251,820
Accounts Receivable	1,584	-	-	1,086	18,536
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 102,956</b>	<b>159,065</b>	<b>538</b>	<b>142,184</b>	<b>332,545</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 4,386	14,058	-	11,783	9,337
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,386</b>	<b>14,058</b>	<b>-</b>	<b>11,783</b>	<b>9,337</b>
<b>FUND BALANCES</b>					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	2,923	7,853	-	11,783	9,337
Imposed by Law	95,647	133,988	538	118,618	313,871
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Employee Morale	-	-	-	-	-
Assigned	-	3,166	-	-	-
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<b>98,570</b>	<b>145,007</b>	<b>538</b>	<b>130,401</b>	<b>323,208</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 102,956</b>	<b>159,065</b>	<b>538</b>	<b>142,184</b>	<b>332,545</b>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2019**

	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater	Senior Nutrition Program
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 101,098	7,908	18,527	12,875	247
Investments	153,629	-	1,048	10,395	6,360
Accounts Receivable	820	-	-	-	-
Due from Other Funds	-	140	-	-	-
Due from Other Governments	-	-	-	-	11,703
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<u>255,547</u>	<u>8,048</u>	<u>19,575</u>	<u>23,270</u>	<u>18,310</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	157	1,879	910	7,052
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	7,891	17,696	-	-
Due to Other Governments	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>8,048</u>	<u>19,575</u>	<u>910</u>	<u>7,052</u>
<b>FUND BALANCES</b>					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	-	152	26	910	6,639
Imposed by Law	255,547	-	-	18,484	4,619
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Employee Morale	-	-	-	-	-
Assigned	-	-	-	2,966	-
Unassigned Fund Balance	-	(152)	(26)	-	-
<b>Total Fund Balances</b>	<u>255,547</u>	<u>-</u>	<u>-</u>	<u>22,360</u>	<u>11,258</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 255,547</u>	<u>8,048</u>	<u>19,575</u>	<u>23,270</u>	<u>18,310</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2019**

	JAG Grant Fund	Courthouse Security Fund	J.P. Technology Fund	TJJD Grant A Mental Health	Community and Rural Health Fund
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -	18,236	51,347	29,957	9,600
Investments	-	99,579	104,975	-	-
Accounts Receivable	-	3,645	1,571	-	-
Due from Other Funds	-	-	-	3,850	-
Due from Other Governments	3,945	-	-	-	3,249
Prepaid Items	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>3,945</u>	<u>121,460</u>	<u>157,893</u>	<u>33,807</u>	<u>12,849</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,936	9,134	200	8,543	7
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	25,264	-
Due to Other Governments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>3,936</u>	<u>9,134</u>	<u>200</u>	<u>33,807</u>	<u>7</u>
<b>FUND BALANCES</b>					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	-	86	200	8,543	7
Imposed by Law	-	99,240	157,493	-	12,835
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Employee Morale	-	-	-	-	-
Assigned	9	13,000	-	-	-
Unassigned Fund Balance	-	-	-	(8,543)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,543)</u>	<u>-</u>
Total Fund Balances	<u>9</u>	<u>112,326</u>	<u>157,693</u>	<u>-</u>	<u>12,842</u>
Total Liabilities and Fund Balances	\$ <u>3,945</u>	<u>121,460</u>	<u>157,893</u>	<u>33,807</u>	<u>12,849</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2019**

	TJJD Grant A Community Program	Immunization Fund	Juvenile IV-E Program	Health Epidemiology	TJJD Grant A Pre & Post
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 19,951	49,600	874	-	8,129
Investments	-	118,722	21,203	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	9,585	-	19,499	-
Prepaid Items	-	250	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 19,951</u>	<u>178,157</u>	<u>22,077</u>	<u>19,499</u>	<u>8,129</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 46	2,854	145	18,626	9
Due to Other Funds	-	56	-	-	-
Deferred Revenue	19,905	-	-	-	8,120
Due to Other Governments	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>19,951</u>	<u>2,910</u>	<u>145</u>	<u>18,626</u>	<u>8,129</u>
<b>FUND BALANCES</b>					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	250	-	-	-
Restricted Fund Balance:					
Creditors	23	2,854	145	190	9
Imposed by Law	-	168,640	21,787	(836)	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Employee Morale	-	-	-	-	-
Assigned	-	3,503	-	1,519	-
Unassigned Fund Balance	(23)	-	-	-	(9)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>-</u>	<u>175,247</u>	<u>21,932</u>	<u>873</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 19,951</u>	<u>178,157</u>	<u>22,077</u>	<u>19,499</u>	<u>8,129</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2019**

	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive	Employee Enrichment
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 8,433	19,496	31,923	767
Investments	882	333,424	51,623	28,301
Accounts Receivable	95	1,213	483	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Items	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 9,410</u>	<u>354,133</u>	<u>84,029</u>	<u>29,068</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	12,883	-	304
Due to Other Funds	9,000	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Governments	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>9,000</u>	<u>12,883</u>	<u>-</u>	<u>304</u>
 <b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	-	5,285	-	304
Imposed by Law	410	335,920	84,029	28,460
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	45	-	-
Unassigned Fund Balance	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>410</u>	<u>341,250</u>	<u>84,029</u>	<u>28,764</u>
Total Liabilities and Fund Balances	<u>\$ 9,410</u>	<u>354,133</u>	<u>84,029</u>	<u>29,068</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2019**

	District Clerk Records Management	TJJD Grant A Community Diversion	PBRPC	Totals
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 41,430	30,745	-	632,452
Investments	27,549	-	-	1,502,463
Accounts Receivable	506	-	-	29,539
Due from Other Funds	-	-	114	4,104
Due from Other Governments	-	-	890	48,871
Prepaid Items	-	-	-	250
	-	-	-	-
Total Assets	\$ 69,485	30,745	1,004	2,217,679
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	19,815	1,004	127,068
Due to Other Funds	-	-	-	9,056
Deferred Revenue	-	10,930	-	89,806
Due to Other Governments	-	-	-	-
	-	-	-	-
Total Liabilities	-	30,745	1,004	225,930
<b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	250
Restricted Fund Balance:				
Creditors	-	-	-	57,269
Imposed by Law	69,485	-	-	1,918,775
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	-	24,208
Unassigned Fund Balance	-	-	-	(8,753)
	-	-	-	-
Total Fund Balances	69,485	-	-	1,991,749
Total Liabilities and Fund Balances	\$ 69,485	30,745	1,004	2,217,679

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2019**

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	Records Management and Preservation Fund
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	12,040	-	-
Charges for Current Services	144,133	154,341	-	86,758
Investment Income	1,602	2,939	10	1,529
Other	6,335	-	879	27
Total Revenues	<u>152,070</u>	<u>169,320</u>	<u>889</u>	<u>88,314</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	1,500	88,985
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	162,100	-	-	-
Highway and Streets	-	-	-	-
Election	-	653,977	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>162,100</u>	<u>653,977</u>	<u>1,500</u>	<u>88,985</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,030)</u>	<u>(484,657)</u>	<u>(611)</u>	<u>(671)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	<u>38,100</u>	<u>446,736</u>	<u>-</u>	<u>91,000</u>
Total Other Financing Sources (Uses)	<u>38,100</u>	<u>446,736</u>	<u>-</u>	<u>91,000</u>
Net Change in Fund Balances	28,070	(37,921)	(611)	90,329
Fund Balances, Beginning of Year	<u>70,500</u>	<u>182,928</u>	<u>1,149</u>	<u>40,072</u>
Fund Balances, End of Year	<u>\$ 98,570</u>	<u>145,007</u>	<u>538</u>	<u>130,401</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	-	76,651	197,339
Charges for Current Services	346,410	231,629	5,411	1,447
Investment Income	4,801	2,857	33	170
Other	-	-	-	-
Total Revenues	<u>351,211</u>	<u>234,486</u>	<u>82,095</u>	<u>198,956</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	374,088	228,690	-	-
Law Enforcement	-	-	-	-
Correction	-	-	82,095	198,956
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>374,088</u>	<u>228,690</u>	<u>82,095</u>	<u>198,956</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(22,877)</u>	<u>5,796</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(22,877)	5,796	-	-
Fund Balances, Beginning of Year	<u>346,085</u>	<u>249,751</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 323,208</u>	<u>255,547</u>	<u>-</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Meteor Crater	Senior Nutrition Program	JAG Grant Fund	Courthouse Security Fund
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	68,389	11,417	-
Charges for Current Services	-	136,812	-	106,400
Investment Income	258	318	-	1,976
Other	-	17,354	-	20
Total Revenues	<u>258</u>	<u>222,873</u>	<u>11,417</u>	<u>108,396</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	561,271
Law Enforcement	-	-	11,408	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	25,953	244,178	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>25,953</u>	<u>244,178</u>	<u>11,408</u>	<u>561,271</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(25,695)</u>	<u>(21,305)</u>	<u>9</u>	<u>(452,875)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	<u>43,896</u>	-	-	<u>524,496</u>
Total Other Financing Sources (Uses)	<u>43,896</u>	-	-	<u>524,496</u>
Net Change in Fund Balances	18,201	(21,305)	9	71,621
Fund Balances, Beginning of Year	<u>4,159</u>	<u>32,563</u>	<u>-</u>	<u>40,705</u>
Fund Balances, End of Year	<u>\$ 22,360</u>	<u>11,258</u>	<u>9</u>	<u>112,326</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
SEPTEMBER 30, 2019**

	J.P. Technology Fund	TJJD Grant A Mental Health	Community and Rural Health Fund	TJJD Grant A Community Program
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	144,384	30,678	241,991
Charges for Current Services	52,806	6,002	20,304	4,175
Investment Income	2,668	-	-	154
Other	-	-	-	-
Total Revenues	<u>55,474</u>	<u>150,386</u>	<u>50,982</u>	<u>246,320</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	15,128	-	-	-
Law Enforcement	-	-	-	-
Correction	-	150,386	-	246,320
Health and Welfare	-	-	50,296	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>15,128</u>	<u>150,386</u>	<u>50,296</u>	<u>246,320</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>40,346</u>	<u>-</u>	<u>686</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	40,346	-	686	-
Fund Balances, Beginning of Year	<u>117,347</u>	<u>-</u>	<u>12,156</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 157,693</u>	<u>-</u>	<u>12,842</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Immunization Fund	Juvenile IV-E Program	Health Epidemiology	TJJD Grant A Pre & Post
<b>REVENUES</b>				
Intergovernmental Charges	\$ 160,970	-	88,092	78,014
Charges for Current Services	55,913	-	-	302
Investment Income	2,582	491	-	-
Other	-	-	-	-
Total Revenues	<u>219,465</u>	<u>491</u>	<u>88,092</u>	<u>78,316</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	-
Law Enforcement	-	-	-	-
Correction	-	145	-	78,316
Health and Welfare	191,327	-	87,219	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>191,327</u>	<u>145</u>	<u>87,219</u>	<u>78,316</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>28,138</u>	<u>346</u>	<u>873</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	28,138	346	873	-
Fund Balances, Beginning of Year	<u>147,109</u>	<u>21,586</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 175,247</u>	<u>21,932</u>	<u>873</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
SEPTEMBER 30, 2019**

	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive	Employee Enrichment
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	-	-	4,128
Charges for Current Services	7,231	478,458	39,875	-
Investment Income	70	7,210	1,069	713
Other	-	-	-	-
Total Revenues	<u>7,301</u>	<u>485,668</u>	<u>40,944</u>	<u>4,841</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	13,559
Judicial	-	454,589	3,000	-
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>454,589</u>	<u>3,000</u>	<u>13,559</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,301</u>	<u>31,079</u>	<u>37,944</u>	<u>(8,718)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	(9,000)	-	-	-
Total Other Financing Sources (Uses)	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,699)	31,079	37,944	(8,718)
Fund Balances, Beginning of Year	<u>2,109</u>	<u>310,171</u>	<u>46,085</u>	<u>37,482</u>
Fund Balances, End of Year	<u>\$ 410</u>	<u>341,250</u>	<u>84,029</u>	<u>28,764</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (CONTINUED)  
SEPTEMBER 30, 2019**

	District Clerk Records Management	TJJD Grant A Community Diversion	PBRPC	Totals
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	254,262	11,950	1,380,305
Charges for Current Services	43,080	1,690	-	1,923,177
Investment Income	913	-	-	32,363
Other	-	-	-	24,615
Total Revenues	<u>43,993</u>	<u>255,952</u>	<u>11,950</u>	<u>3,360,460</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	13,559
Judicial	39,620	-	-	1,766,871
Law Enforcement	-	-	960	12,368
Correction	-	255,952	-	1,012,170
Health and Welfare	-	-	-	328,842
Cultural-Recreation	-	-	-	270,131
Library	-	-	-	162,100
Highway and Streets	-	-	-	-
Election	-	-	-	653,977
Capital Outlay	-	-	10,990	10,990
Total Expenditures	<u>39,620</u>	<u>255,952</u>	<u>11,950</u>	<u>4,231,008</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,373</u>	<u>-</u>	<u>-</u>	<u>(870,548)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	1,135,228
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,135,228</u>
Net Change in Fund Balances	4,373	-	-	264,680
Fund Balances, Beginning of Year	<u>65,112</u>	<u>-</u>	<u>-</u>	<u>1,727,069</u>
Fund Balances, End of Year	<u>\$ 69,485</u>	<u>-</u>	<u>-</u>	<u>1,991,749</u>

**ECTOR COUNTY, TEXAS  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 113,000	113,000	144,133	31,133
Investment Income	400	400	1,602	1,202
Other	5,500	5,500	6,335	835
	<u>118,900</u>	<u>118,900</u>	<u>152,070</u>	<u>33,170</u>
<b>EXPENDITURES</b>				
Library				
Salaries	64,289	64,289	64,137	152
Employee Benefits	27,402	27,402	26,767	635
Departmental Supplies and Expenses	80,773	80,773	70,902	9,871
Utilities	100	100	-	100
Insurance	368	368	294	74
	<u>172,932</u>	<u>172,932</u>	<u>162,100</u>	<u>10,832</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(54,032)</u>	<u>(54,032)</u>	<u>(10,030)</u>	<u>44,002</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>38,100</u>	<u>38,100</u>	<u>38,100</u>	<u>-</u>
Total Other Financing Sources	<u>38,100</u>	<u>38,100</u>	<u>38,100</u>	<u>-</u>
Net Change in Fund Balance	(15,932)	(15,932)	28,070	44,002
<b>Fund Balance, Beginning of Year</b>	<u>70,500</u>	<u>70,500</u>	<u>70,500</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 54,568</u>	<u>54,568</u>	<u>98,570</u>	<u>44,002</u>

**ECTOR COUNTY, TEXAS  
ELECTIONS ADMINISTRATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental charges	\$ -	8,456	12,040	3,584
Charges for Current Services	102,793	102,793	154,341	51,548
Investment Income	1,000	1,000	2,939	1,939
Other	-	-	-	-
<b>Total Revenues</b>	<u>103,793</u>	<u>112,249</u>	<u>169,320</u>	<u>57,071</u>
<b>EXPENDITURES</b>				
Election				
Salaries	352,919	351,132	342,873	8,259
Employee Benefits	121,069	125,112	124,484	628
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	4,400	10,600	9,309	1,291
Departmental Supplies and Expenses	186,195	186,195	170,746	15,449
Professional Services	500	500	250	250
Legal Expenses	4,000	4,000	3,521	479
Utilities	750	750	56	694
Insurance	1,287	1,287	938	349
Subscriptions	-	-	-	-
<b>Total Expenditures</b>	<u>672,920</u>	<u>681,376</u>	<u>653,977</u>	<u>27,399</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(569,127)</u>	<u>(569,127)</u>	<u>(484,657)</u>	<u>84,470</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>446,736</u>	<u>446,736</u>	<u>446,736</u>	<u>-</u>
<b>Total Other Financing Sources</b>	<u>446,736</u>	<u>446,736</u>	<u>446,736</u>	<u>-</u>
Net Change in Fund Balance	(122,391)	(122,391)	(37,921)	84,470
<b>Fund Balance, Beginning of Year</b>	<u>182,928</u>	<u>182,928</u>	<u>182,928</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 60,537</u>	<u>60,537</u>	<u>145,007</u>	<u>84,470</u>

**ECTOR COUNTY, TEXAS  
CHILD ABUSE PREVENTION FUND  
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ 10	10	10	-
Other	1,100	1,100	879	(221)
Total Revenues	<u>1,110</u>	<u>1,110</u>	<u>889</u>	<u>(221)</u>
<b>EXPENDITURES</b>				
Judicial				
Contributions	1,500	1,500	1,500	-
Legal	-	-	-	-
Departmental Supplies and Expenses	-	-	-	-
Professional Services	-	-	-	-
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(390)	(390)	(611)	(221)
<b>Fund Balance, Beginning of Year</b>	<u>1,149</u>	<u>1,149</u>	<u>1,149</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 759</u>	<u>759</u>	<u>538</u>	<u>(221)</u>

**ECTOR COUNTY, TEXAS  
RECORDS MANAGEMENT AND PRESERVATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 85,000	85,000	86,758	1,758
Investment Income	500	500	1,529	1,029
Other	-	-	27	27
	<u>85,500</u>	<u>85,500</u>	<u>88,314</u>	<u>2,814</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Expenses	5,000	5,000	4,605	395
Professional Services	186,620	186,620	84,380	102,240
	<u>191,620</u>	<u>191,620</u>	<u>88,985</u>	<u>102,635</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer in	91,000	91,000	91,000	-
	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(15,120)</u>	<u>(15,120)</u>	<u>90,329</u>	<u>105,449</u>
<b>Fund Balance, Beginning of Year</b>	<u>40,072</u>	<u>40,072</u>	<u>40,072</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 24,952</u>	<u>24,952</u>	<u>130,401</u>	<u>105,449</u>

**ECTOR COUNTY, TEXAS  
COUNTY CLERK ARCHIVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 220,000	220,000	231,629	11,629
Investment Income	2,300	2,300	2,857	557
Other	4,000	4,000	-	(4,000)
	<u>226,300</u>	<u>226,300</u>	<u>234,486</u>	<u>8,186</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	173,440	402,130	228,690	173,440
	<u>173,440</u>	<u>402,130</u>	<u>228,690</u>	<u>173,440</u>
Excess (Deficiency) of Revenues Over Expenditures	52,860	(175,830)	5,796	181,626
<b>Fund Balance, Beginning of Year</b>	<u>249,751</u>	<u>249,751</u>	<u>249,751</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 302,611</u>	<u>73,921</u>	<u>255,547</u>	<u>181,626</u>

**ECTOR COUNTY, TEXAS  
COUNTY CLERK RECORDS MANAGEMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 305,500	305,500	346,410	40,910
Investment Income	<u>2,900</u>	<u>2,900</u>	<u>4,801</u>	<u>1,901</u>
Total Revenues	<u>308,400</u>	<u>308,400</u>	<u>351,211</u>	<u>42,811</u>
<b>EXPENDITURES</b>				
Judicial				
Travel and Education	3,100	3,100	2,583	517
Departmental Supplies and Expenses	11,400	11,400	5,766	5,634
Professional Services	286,115	514,805	365,739	149,066
Utilities	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Expenditures	<u>303,615</u>	<u>532,305</u>	<u>374,088</u>	<u>158,217</u>
Excess (Deficiency) of Revenues Over Expenditures	4,785	(223,905)	(22,877)	201,028
<b>Fund Balance, Beginning of Year</b>	<u>346,085</u>	<u>346,085</u>	<u>346,085</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 350,870</u>	<u>122,180</u>	<u>323,208</u>	<u>201,028</u>

**ECTOR COUNTY, TEXAS  
TJJD GRANT S  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 77,690	76,651	76,651	-
Charges for Current Services	6,000	6,000	5,411	(589)
Investment Income	-	-	33	33
	<u>83,690</u>	<u>82,651</u>	<u>82,095</u>	<u>(556)</u>
Total Revenues				
<b>EXPENDITURES</b>				
Correction				
Salaries	49,902	51,654	51,653	1
Employee Benefits	23,685	23,945	23,882	63
Insurance	949	945	536	409
Contract Services	9,154	6,107	6,024	83
	<u>83,690</u>	<u>82,651</u>	<u>82,095</u>	<u>556</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
TJJD GRANT A BASIC SUPERVISION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 208,887	201,917	197,339	(4,578)
Charges for Current Services	-	-	1,447	1,447
Investment Income	-	-	170	170
	<u>208,887</u>	<u>201,917</u>	<u>198,956</u>	<u>(2,961)</u>
Total Revenues				
<b>EXPENDITURES</b>				
Correction				
Salaries	146,634	141,282	141,182	100
Employee Benefits	59,465	57,963	56,202	1,761
Departmental Supplies and Expenses	-	-	-	-
Insurance	2,788	2,672	1,572	1,100
	<u>208,887</u>	<u>201,917</u>	<u>198,956</u>	<u>2,961</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**ECTOR COUNTY, TEXAS  
METEOR CRATER  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ 100	100	258	158
Total Revenues	<u>100</u>	<u>100</u>	<u>258</u>	<u>158</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Departmental Supplies	18,650	18,650	1,289	17,361
Professional Services	19,440	19,440	19,440	-
Utilities	<u>5,900</u>	<u>5,900</u>	<u>5,224</u>	<u>676</u>
Total Expenditures	<u>43,990</u>	<u>43,990</u>	<u>25,953</u>	<u>18,037</u>
Excess (Deficiency) of Revenues Over Expenditures	(43,890)	(43,890)	(25,695)	18,195
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>43,896</u>	<u>43,896</u>	<u>43,896</u>	<u>-</u>
Net Change in Fund Balance	6	6	18,201	18,195
Fund Balance, Beginning of Year	<u>4,159</u>	<u>4,159</u>	<u>4,159</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,165</u>	<u>4,165</u>	<u>22,360</u>	<u>18,195</u>

**ECTOR COUNTY, TEXAS  
SENIOR NUTRITION PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	68,435	68,389	(46)
Charges for Current Services	-	142,264	136,812	(5,452)
Investment Income	-	50	318	268
Other	-	16,500	17,354	854
<b>Total Revenues</b>	<b>-</b>	<b>227,249</b>	<b>222,873</b>	<b>(4,376)</b>
<b>EXPENDITURES</b>				
Culture - Recreation				
Salaries	67,046	67,046	60,987	6,059
Employee Benefits	28,191	28,191	26,308	1,883
Department Supplies & Expenses	300	1,150	925	225
Utilities	-	-	-	-
Professional Services	-	163,135	155,760	7,375
Insurance	290	290	198	92
<b>Total Expenditures</b>	<b>95,827</b>	<b>259,812</b>	<b>244,178</b>	<b>15,634</b>
Excess (Deficiency) of Revenues Over Expenditures	(95,827)	(32,563)	(21,305)	11,258
<b>Fund Balance, Beginning of Year</b>	<b>32,563</b>	<b>32,563</b>	<b>32,563</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ (63,264)</b>	<b>-</b>	<b>11,258</b>	<b>11,258</b>

**ECTOR COUNTY, TEXAS  
JAG GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	22,701	11,417	(11,284)
Total Revenues	-	22,701	11,417	(11,284)
<b>EXPENDITURES</b>				
Law Enforcement				
Salaries	-	17,580	9,011	8,569
Employee Benefits	-	4,462	2,291	2,171
Insurance	-	659	106	553
Total Expenditures	-	22,701	11,408	11,293
Excess (Deficiency) of Revenues Over Expenditures	-	-	9	9
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	9	9

**ECTOR COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 80,000	80,000	106,400	26,400
Investment Income	500	500	1,976	1,476
Other	-	-	20	20
	<u>80,500</u>	<u>80,500</u>	<u>108,396</u>	<u>27,896</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	399,076	399,076	385,693	13,383
Employee Benefits	167,852	167,852	163,099	4,753
Departmental Supplies and Other Expenses	25,185	28,862	6,872	21,990
Utilities	400	400	-	400
Insurance	7,589	7,589	5,607	1,982
	<u>600,102</u>	<u>603,779</u>	<u>561,271</u>	<u>42,508</u>
Excess (Deficiency) of Revenues Over Expenditures	(519,602)	(523,279)	(452,875)	70,404
<b>OTHER FINANCING SOURCES</b>				
Transfer In	524,500	524,500	524,496	(4)
Net Change in Fund Balance	4,898	1,221	71,621	70,400
<b>Fund Balance, Beginning of Year</b>	<u>40,705</u>	<u>40,705</u>	<u>40,705</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 45,603</u>	<u>41,926</u>	<u>112,326</u>	<u>70,400</u>

**ECTOR COUNTY, TEXAS  
J.P. TECHNOLOGY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 32,000	32,000	52,806	20,806
Investment Income	1,000	1,000	2,668	1,668
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>55,474</u>	<u>22,474</u>
<b>EXPENDITURES</b>				
Judicial				
Travel and Education	-	-	-	-
Department Supplies and Other Expenses	20,035	20,035	15,128	4,907
Total Expenditures	<u>20,035</u>	<u>20,035</u>	<u>15,128</u>	<u>4,907</u>
Excess (Deficiency) of Revenues Over Expenditures	12,965	12,965	40,346	27,381
<b>Fund Balance, Beginning of Year</b>	<u>117,347</u>	<u>117,347</u>	<u>117,347</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 130,312</u>	<u>130,312</u>	<u>157,693</u>	<u>27,381</u>

**ECTOR COUNTY, TEXAS  
TJJD GRANT A MENTAL HEALTH  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Changes	\$ 145,720	144,387	144,384	(3)
Charges for Current Services	-	7,605	6,002	(1,603)
Total Revenues	<u>145,720</u>	<u>151,992</u>	<u>150,386</u>	<u>(1,606)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	39,084	41,245	41,244	1
Employee Benefits	20,893	22,497	21,231	1,266
Contract Services	85,000	87,500	87,500	-
insurance	743	750	411	339
Total Expenditures	<u>145,720</u>	<u>151,992</u>	<u>150,386</u>	<u>1,606</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
COMMUNITY AND RURAL HEALTH FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 31,248	27,427	30,678	3,251
Charges for Current Services	20,304	20,304	20,304	-
Total Revenues	<u>51,552</u>	<u>47,731</u>	<u>50,982</u>	<u>3,251</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	32,054	31,593	31,364	229
Employee Benefits	19,078	18,972	18,829	143
Indirect Expenses	-	-	-	-
Insurance	420	417	103	314
Total Expenditures	<u>51,552</u>	<u>50,982</u>	<u>50,296</u>	<u>686</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(3,251)	686	3,937
<b>Fund Balance, Beginning of Year</b>	<u>12,156</u>	<u>12,156</u>	<u>12,156</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 12,156</u>	<u>8,905</u>	<u>12,842</u>	<u>3,937</u>

**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A COMMUNITY PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 254,106	241,991	241,991	-
Charges for Current Services	-	6,390	4,175	(2,215)
Investment Income	-	-	154	154
	<u>254,106</u>	<u>248,381</u>	<u>246,320</u>	<u>(2,061)</u>
Total Revenues	<u>254,106</u>	<u>248,381</u>	<u>246,320</u>	<u>(2,061)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	173,582	168,630	168,628	2
Employee Benefits	77,223	76,432	75,926	506
Insurance	3,301	3,319	1,766	1,553
	<u>254,106</u>	<u>248,381</u>	<u>246,320</u>	<u>2,061</u>
Total Expenditures	<u>254,106</u>	<u>248,381</u>	<u>246,320</u>	<u>2,061</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
IMMUNIZATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 191,873	181,194	160,970	(20,224)
Charges for Current Services	45,000	59,624	55,913	(3,711)
Investment Income	-	282	2,582	2,300
	<u>236,873</u>	<u>241,100</u>	<u>219,465</u>	<u>(21,635)</u>
Total Revenues				
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	191,295	152,185	112,913	39,272
Employee Benefits	92,596	72,401	56,588	15,813
Indirect Expenses	-	-	-	-
Travel and Education	-	6,375	3,414	2,961
Departmental Supplies and Expenses	-	23,719	18,040	5,679
Insurance	820	4,719	372	4,347
	<u>284,711</u>	<u>259,399</u>	<u>191,327</u>	<u>68,072</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(47,838)	(18,299)	28,138	46,437
<b>Fund Balance, Beginning of Year</b>	<u>147,109</u>	<u>147,109</u>	<u>147,109</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 99,271</u>	<u>128,810</u>	<u>175,247</u>	<u>46,437</u>

**ECTOR COUNTY, TEXAS**  
**PBRPC**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	12,000	11,950	(50)
Total Revenues	-	12,000	11,950	(50)
<b>EXPENDITURES</b>				
Law Enforcement				
Departmental Supplies and Expenses	-	1,010	960	50
Capital Outlay	-	10,990	10,990	-
Total Expenditures	-	12,000	11,950	50
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	-	-	-

**ECTOR COUNTY, TEXAS  
JUVENILE IV-E PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Investment Income	\$ -	145	491	346
Investment Income	-	-	-	-
Total Revenues	<u>-</u>	<u>145</u>	<u>491</u>	<u>346</u>
<b>EXPENDITURES</b>				
Correction				
Utilities	-	145	145	-
Total Expenditures	<u>-</u>	<u>145</u>	<u>145</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	346	346
<b>Fund Balance, Beginning of Year</b>	<u>21,586</u>	<u>21,586</u>	<u>21,586</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 21,586</u>	<u>21,586</u>	<u>21,932</u>	<u>346</u>

**ECTOR COUNTY, TEXAS  
TJJD GRANT A PRE & POST  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 80,406	78,014	78,014	-
Charges for Current Services	-	922	302	(620)
Total Revenues	<u>80,406</u>	<u>78,936</u>	<u>78,316</u>	<u>(620)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	54,497	53,234	53,233	1
Employee Benefits	24,873	24,700	24,344	356
Insurance	<u>1,036</u>	<u>1,002</u>	<u>739</u>	<u>263</u>
Total Expenditures	<u>80,406</u>	<u>78,936</u>	<u>78,316</u>	<u>620</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ECTOR COUNTY, TEXAS  
COURT TECHNOLOGY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 7,900	7,900	7,231	(669)
Investment Income	35	35	70	35
Total Revenues	<u>7,935</u>	<u>7,935</u>	<u>7,301</u>	<u>(634)</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	7,935	7,935	7,301	(634)
<b>OTHER FINANCING USES</b>				
Transfer Out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>
Net Change in Fund Balance	(1,065)	(1,065)	(1,699)	(634)
<b>Fund Balance, Beginning of Year</b>	<u>2,109</u>	<u>2,109</u>	<u>2,109</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,044</u>	<u>1,044</u>	<u>410</u>	<u>(634)</u>

**ECTOR COUNTY, TEXAS**  
**CA PRE-TRIAL INTERVENTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 375,000	375,000	478,458	103,458
Investment Income	3,500	3,500	7,210	3,710
Other	-	-	-	-
Total Revenues	<u>378,500</u>	<u>378,500</u>	<u>485,668</u>	<u>107,168</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	313,310	313,310	285,266	28,044
Employee Benefits	146,054	146,054	137,767	8,287
Allowance	1,350	1,350	900	450
Travel and Education	19,500	19,500	15,411	4,089
Departmental Supplies and Other Expenses	36,200	36,200	13,657	22,543
Insurance	1,811	1,811	1,588	223
Total Expenditures	<u>518,225</u>	<u>518,225</u>	<u>454,589</u>	<u>63,636</u>
Excess (Deficiency) of Revenues Over Expenditures	(139,725)	(139,725)	31,079	170,804
<b>Fund Balance, Beginning of Year</b>	<u>310,171</u>	<u>310,171</u>	<u>310,171</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 170,446</u>	<u>170,446</u>	<u>341,250</u>	<u>170,804</u>

**ECTOR COUNTY, TEXAS  
DISTRICT CLERK RECORDS MANAGEMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 42,627	42,627	43,080	453
Investment Income	1,000	1,000	913	(87)
Total Revenues	<u>43,627</u>	<u>43,627</u>	<u>43,993</u>	<u>366</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Other Expenses	<u>45,000</u>	<u>84,620</u>	<u>39,620</u>	<u>45,000</u>
Total Expenditures	<u>45,000</u>	<u>84,620</u>	<u>39,620</u>	<u>45,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,373)	(40,993)	4,373	45,366
<b>Fund Balance, Beginning of Year</b>	<u>65,112</u>	<u>65,112</u>	<u>65,112</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 63,739</u>	<u>24,119</u>	<u>69,485</u>	<u>45,366</u>

**ECTOR COUNTY, TEXAS  
EMPLOYEE ENRICHMENT FUND  
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 7,200	7,200	4,128	(3,072)
Investment Earnings	-	-	713	713
Total Revenues	<u>7,200</u>	<u>7,200</u>	<u>4,841</u>	<u>(2,359)</u>
<b>EXPENDITURES</b>				
Administrative				
Departmental Supplies and Expenses	<u>7,200</u>	<u>14,700</u>	<u>13,559</u>	<u>1,141</u>
Total Expenditures	<u>7,200</u>	<u>14,700</u>	<u>13,559</u>	<u>1,141</u>
Excess (deficiency) of Revenues Over Expenditures	-	(7,500)	(8,718)	(1,218)
<b>Fund Balance, Beginning of Year</b>	<u>37,482</u>	<u>37,482</u>	<u>37,482</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 37,482</u>	<u>29,982</u>	<u>28,764</u>	<u>(1,218)</u>

**ECTOR COUNTY, TEXAS  
DISTRICT CLERK ARCHIVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Charges for Current Services	\$ 33,000	33,000	39,875	6,875
Investment Income	250	250	1,069	819
Total Revenues	<u>33,250</u>	<u>33,250</u>	<u>40,944</u>	<u>7,694</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	<u>36,000</u>	<u>64,000</u>	<u>3,000</u>	<u>61,000</u>
Total Expenditures	<u>36,000</u>	<u>64,000</u>	<u>3,000</u>	<u>61,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,750)	(30,750)	37,944	68,694
<b>Fund Balance, Beginning of Year</b>	<u>46,085</u>	<u>46,085</u>	<u>46,085</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 43,335</u>	<u>15,355</u>	<u>84,029</u>	<u>68,694</u>

**ECTOR COUNTY, TEXAS  
HEALTH – EPIDEMIOLOGY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 100,625	92,615	88,092	(4,523)
Other	-	-	-	-
Investment Income	-	-	-	-
Total Revenues	<u>100,625</u>	<u>92,615</u>	<u>88,092</u>	<u>(4,523)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	61,071	59,979	59,806	173
Employee Benefits	21,879	21,726	21,667	59
Travel and Education	-	2,911	2,457	454
Departmental Supplies and Expenses	-	5,729	3,092	2,637
Indirect Expenses	-	-	-	-
Utilities	-	1,351	-	1,351
Insurance	800	919	197	722
Total Expenditures	<u>83,750</u>	<u>92,615</u>	<u>87,219</u>	<u>5,396</u>
Excess (Deficiency) of Revenues Over Expenditures	16,875	-	873	873
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 16,875</u>	<u>-</u>	<u>873</u>	<u>873</u>

**ECTOR COUNTY, TEXAS  
TJJD GRANT A COMMUNITY DIVERSION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Charges	\$ 234,710	254,263	254,262	(1)
Charges for Current Services	-	2,580	1,690	(890)
Total Revenues	<u>234,710</u>	<u>256,843</u>	<u>255,952</u>	<u>(891)</u>
<b>EXPENDITURES</b>				
Corrections				
Salaries	71,259	69,763	69,762	1
Employee Benefits	29,201	28,783	28,484	299
Board & Lodging	132,895	156,970	156,970	-
Insurance	1,355	1,327	736	591
Total Expenditures	<u>234,710</u>	<u>256,843</u>	<u>255,952</u>	<u>891</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 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, 2019**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 435,936	3,898	505,545	945,379
Investments	1,612,668	251,532	7,471,004	9,335,204
Accounts Receivable	75,998	1,163	139,844	217,005
Inventories	-	-	-	-
	<u>2,124,602</u>	<u>256,593</u>	<u>8,116,393</u>	<u>10,497,588</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,468	-	-	37,468
Equipment	8,779,539	-	-	8,779,539
Less Accumulated Depreciation	<u>(8,035,986)</u>	<u>-</u>	<u>-</u>	<u>(8,035,986)</u>
	<u>1,497,749</u>	<u>-</u>	<u>-</u>	<u>1,497,749</u>
	<u>3,622,351</u>	<u>256,593</u>	<u>8,116,393</u>	<u>11,995,337</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	154,285	127,182	963,850	1,245,317
Unearned Revenue	-	-	440	440
Due to other Funds	352,118	-	-	352,118
Due to other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>506,403</u>	<u>127,182</u>	<u>964,290</u>	<u>1,597,875</u>
<b>NET POSITION</b>				
Invested in Capital Assets	1,497,749	-	-	1,497,749
Unrestricted	<u>1,618,199</u>	<u>129,411</u>	<u>7,152,103</u>	<u>8,899,713</u>
	<u>\$ 3,115,948</u>	<u>129,411</u>	<u>7,152,103</u>	<u>10,397,462</u>

**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
YEAR ENDED SEPTEMBER 30, 2019**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>OPERATING REVENUES</b>				
Charges for Current Services	\$ 2,844,911	603,763	9,900,328	13,349,002
Other Revenue	380,121	-	135,935	516,056
Total Operating Revenues	<u>3,225,032</u>	<u>603,763</u>	<u>10,036,263</u>	<u>13,865,058</u>
<b>OPERATING EXPENSES</b>				
Departmental Supplies and Expenses	538,271	-	20,285	558,556
Repairs and Maintenance	226,078	-	-	226,078
Professional Service	1,070,384	24,387	416,021	1,510,792
Utilities	17,151	-	-	17,151
Insurance	797	524,326	1,951,891	2,477,014
Depreciation	340,098	-	-	340,098
Claims	-	67,564	7,620,574	7,688,138
Total Operating Expenses	<u>2,192,779</u>	<u>616,277</u>	<u>10,008,771</u>	<u>12,817,827</u>
Operating Income (Loss)	<u>1,032,253</u>	<u>(12,514)</u>	<u>27,492</u>	<u>1,047,231</u>
<b>NONOPERATING REVENUES</b>				
Investment Income	42,551	6,661	177,722	226,934
Gain on Retirement of Assets	-	-	-	-
Total Nonoperating Revenues	<u>42,551</u>	<u>6,661</u>	<u>177,722</u>	<u>226,934</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	1,074,804	(5,853)	205,214	1,274,165
<b>CAPITAL CONTRIBUTIONS</b>				
Change in Net Position	1,074,804	(5,853)	205,214	1,274,165
Net Position, Beginning of Year	<u>2,041,144</u>	<u>135,264</u>	<u>6,946,889</u>	<u>9,123,297</u>
Net Position, End of Year	<u>\$ 3,115,948</u>	<u>129,411</u>	<u>7,152,103</u>	<u>10,397,462</u>

**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2019  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from Interfund Revenues	\$ 2,769,834	604,150	9,763,356	13,137,340
Cash Received from Other Income	380,121	-	136,150	516,271
Cash Paid for Goods and Services	<u>(1,483,514)</u>	<u>(613,728)</u>	<u>(10,124,814)</u>	<u>(12,222,056)</u>
Net Cash Provided By (Used In) Operating Activities	<u>1,666,441</u>	<u>(9,578)</u>	<u>(225,308)</u>	<u>1,431,555</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	(1,275,339)	-	-	(1,275,339)
Proceeds from Sale of Capital Assets	<u>16,973</u>	<u>-</u>	<u>-</u>	<u>16,973</u>
Net Cash (Used In) Provided by Capital and Related Financing Activities	<u>(1,258,366)</u>	<u>-</u>	<u>-</u>	<u>(1,258,366)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Investments	(1,040,378)	(106,479)	(4,352,250)	(5,499,107)
Proceeds from Sale of Investments	670,000	65,500	4,341,831	5,077,331
Investment Income Received on Investments	<u>42,551</u>	<u>6,661</u>	<u>177,722</u>	<u>226,934</u>
Net Cash Provided By (Used In) Investing Activities	<u>(327,827)</u>	<u>(34,318)</u>	<u>167,303</u>	<u>(194,842)</u>
<b>Net Increase (Decrease) in Cash</b>	80,248	(43,896)	(58,005)	(21,653)
<b>Cash at Beginning of Year</b>	<u>355,688</u>	<u>47,794</u>	<u>563,550</u>	<u>967,032</u>
<b>Cash at End of Year</b>	<u>\$ 435,936</u>	<u>3,898</u>	<u>505,545</u>	<u>945,379</u>

**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
<b>RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ 1,032,253	(12,514)	27,492	1,047,231
Adjustments to Reconcile Operating Income				
Depreciation	340,098	-	-	340,098
Loss on Disposal	10,780	-	-	10,780
Decrease (Increase) in Accounts Receivable	(75,077)	387	(136,972)	(211,662)
Decrease (Increase) in Inventories	-	-	-	-
Increase (Decrease) in Accounts Payable	6,269	2,549	(116,043)	(107,225)
Increase (Decrease) in Intergovernmental changes	352,118	-	-	352,118
Increase (Decrease) in Unearned Revenue	-	-	215	215
Total Adjustments	634,188	2,936	(252,800)	384,324
Net Cash Provided By Operating Activities	\$ 1,666,441	(9,578)	(225,308)	1,431,555

## 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 Child Support Account  
District Clerk Criminal Account  
District Clerk Fee Account  
District Clerk Tax Account  
District Clerk Trust Account  
Elections Officer Fund  
Historical Commission  
Jail Commissary Fund  
Jail Inmate Trust  
Justice of the Peace Criminal Account  
Juvenile Probation  
Juvenile Probation Special  
Juvenile Probation Unclaimed Restitution  
Law Enforcement Officer Education Fund  
Local Emergency Planning Committee  
North Side Senior Special  
Sheriff's Bond  
Sheriff's Criminal Forfeiture Fund  
Sheriff's Special Civil Account  
South Side Senior Special  
Tax Assessor Collector Motor Vehicle Account  
Tax Assessor Collector Motor Vehicle Sales Tax  
Tax Assessor Collector Vehicle Inventory Tax  
West Side Senior Special

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2019**

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 30,471	20,427	6,612
Investments	-	-	-
Due from Other Governments	-	-	-
Accounts Receivable	-	-	-
	-	-	-
Total Assets	\$ 30,471	20,427	6,612
<b>LIABILITIES</b>			
Accounts Payable	\$ -	27	12
Due to Other Governments	-	713	402
Deposits	30,471	19,687	6,198
	30,471	19,687	6,198
Total Liabilities	\$ 30,471	20,427	6,612

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	Adult Probation Sex Offender Caseload	Adult Probation Special Needs Caseload	Adult Probation Supervision	Children's Special Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 35,050	4,918	170,485	688
Investments	-	-	130,955	126,847
Due from Other Governments	-	-	120,591	399
Accounts Receivable	-	-	-	-
 Total Assets	 \$ <u>35,050</u>	 <u>4,918</u>	 <u>422,031</u>	 <u>127,934</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 29	21	10,807	525
Due to Other Governments	-	-	1,226	-
Deposits	35,021	4,897	409,998	127,409
 Total Liabilities	 \$ <u>35,050</u>	 <u>4,918</u>	 <u>422,031</u>	 <u>127,934</u>

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)**  
**SEPTEMBER 30, 2019**

	County Attorney Criminal Forfeiture	County Attorney Hot Check Fund	County Attorney Restitution	County Clerk Appearance Bond
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 445	150	19,086	975,536
Investments	92,477	38,923	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$ <u>92,922</u>	<u>39,073</u>	<u>19,086</u>	<u>975,536</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 4,175	1,370	19,086	-
Due to Other Governments	-	230	-	-
Deposits	88,747	37,473	-	975,536
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ <u>92,922</u>	<u>39,073</u>	<u>19,086</u>	<u>975,536</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil	County Clerk Trust
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 876	18,322	574	854,750
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
	<u>876</u>	<u>18,322</u>	<u>574</u>	<u>854,750</u>
Total Assets	\$ <u>876</u>	<u>18,322</u>	<u>574</u>	<u>854,750</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	-	-	-
Due to Other Governments	-	18,322	-	-
Deposits	876	-	574	854,750
	<u>876</u>	<u>18,322</u>	<u>574</u>	<u>854,750</u>
Total Liabilities	\$ <u>876</u>	<u>18,322</u>	<u>574</u>	<u>854,750</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	District Attorney Apportionment Fund	District Attorney Criminal Forfeiture Fund	District Attorney HHSC Fund	District Attorney Hot Check Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 186	29,103	8,994	3,999
Investments	-	587,587	-	826
Due from Other Governments	-	-	-	-
Accounts Receivable	-	1,880	-	-
	<u>186</u>	<u>618,570</u>	<u>8,994</u>	<u>4,825</u>
Total Assets	\$ <u>186</u>	<u>618,570</u>	<u>8,994</u>	<u>4,825</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	6,975	78	-
Due to Other Governments	-	479,012	-	23
Deposits	186	132,583	8,916	4,802
	<u>186</u>	<u>618,570</u>	<u>8,994</u>	<u>4,825</u>
Total Liabilities	\$ <u>186</u>	<u>618,570</u>	<u>8,994</u>	<u>4,825</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account	District Clerk Trust Account
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 175,571	67,554	928,004	2,322,551
Investments	-	-	-	2,141,998
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	\$ <u>175,571</u>	<u>67,554</u>	<u>928,004</u>	<u>4,464,549</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	-	-	-
Due to Other Governments	-	-	-	-
Deposits	175,571	67,554	928,004	4,464,549
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	\$ <u>175,571</u>	<u>67,554</u>	<u>928,004</u>	<u>4,464,549</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	Elections Officer Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 23,274	398	-	39,212
Investments	-	-	31	-
Due from Other Governments	-	-	117,536	-
Accounts Receivable	-	-	6,787	-
	<u>23,274</u>	<u>398</u>	<u>124,354</u>	<u>39,212</u>
Total Assets	<u>\$ 23,274</u>	<u>398</u>	<u>124,354</u>	<u>39,212</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	-	63,638	39,212
Due to Other Governments	-	-	-	-
Deposits	23,274	398	60,716	-
	<u>23,274</u>	<u>398</u>	<u>124,354</u>	<u>-</u>
Total Liabilities	<u>\$ 23,274</u>	<u>398</u>	<u>124,354</u>	<u>39,212</u>

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)**  
**SEPTEMBER 30, 2019**

	Justice of the Peace Criminal Account	Juvenile Probation	Juvenile Probation Special	Juvenile Probation Unclaimed Restitution
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 9,203	336	58,686	1,535
Investments	-	-	532,357	5,248
Due from Other Governments	-	-	19,841	-
Accounts Receivable	-	-	16,883	-
Total Assets	\$ 9,203	336	627,767	6,783
<b>LIABILITIES</b>				
Accounts Payable	\$ -	-	24,367	-
Due to Other Governments	9,203	-	-	-
Deposits	-	336	603,400	6,783
Total Liabilities	\$ 9,203	336	627,767	6,783

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	Law Enforcement Officer Education Fund	Local Emergency Planning Committee	North Side Senior Special Fund	Sheriff's Bond
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 2,222	6,810	4,377	79,642
Investments	20,697	-	3,695	-
Due from Other Governments	-	-	-	-
Accounts Receivable	564	-	-	-
	<u>23,483</u>	<u>6,810</u>	<u>8,072</u>	<u>79,642</u>
Total Assets	<u>\$ 23,483</u>	<u>6,810</u>	<u>8,072</u>	<u>79,642</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 2,827	-	1,828	-
Due to Other Governments	-	-	-	-
Deposits	20,656	6,810	6,244	79,642
	<u>23,483</u>	<u>6,810</u>	<u>8,072</u>	<u>79,642</u>
Total Liabilities	<u>\$ 23,483</u>	<u>6,810</u>	<u>8,072</u>	<u>79,642</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	Sheriff's Criminal Forfeiture Fund	Sheriff's Special Civil Account	South Side Senior Special	Tax Collector Assessor Motor Vehicle Account
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 22,513	4,990	3,612	1,800,656
Investments	616,181	-	3,160	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
	<u>638,694</u>	<u>4,990</u>	<u>6,772</u>	<u>1,800,656</u>
Total Assets	\$ <u>638,694</u>	<u>4,990</u>	<u>6,772</u>	<u>1,800,656</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 184,404	-	742	-
Due to Other Governments	-	-	-	1,800,656
Deposits	454,290	4,990	6,030	-
	<u>638,694</u>	<u>4,990</u>	<u>6,772</u>	<u>1,800,656</u>
Total Liabilities	\$ <u>638,694</u>	<u>4,990</u>	<u>6,772</u>	<u>1,800,656</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)  
SEPTEMBER 30, 2019**

	Tax Assessor Collector Motor Vehicle Sales Tax	Tax Assessor Collector Vehicle Inventory Tax	West Side Senior Special	Total All Agency Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 174,663	10,998	676	7,918,155
Investments	-	5,986	7,344	4,314,312
Due from Other Governments	-	-	-	258,367
Accounts Receivable	-	-	-	26,114
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 174,663</u>	<u>16,984</u>	<u>8,020</u>	<u>12,516,948</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	157	99	360,379
Due to Other Governments	174,663	-	-	2,484,450
Deposits	-	16,827	7,921	9,672,119
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>\$ 174,663</u>	<u>16,984</u>	<u>8,020</u>	<u>12,516,948</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>ADULT PROBATION</b>				
Cash and Cash Equivalents	\$ 43,242	2,108,902	2,121,673	30,471
Total Assets	\$ 43,242	2,108,902	2,121,673	30,471
Deposits	\$ 43,242	2,108,902	2,121,673	30,471
Total Liabilities	\$ 43,242	2,108,902	2,121,673	30,471
<b>ADULT PROBATION I.S.P.</b>				
Cash and Cash Equivalents	\$ 16,889	101,076	97,538	20,427
Investments	761	7	768	-
Total Assets	\$ 17,650	101,083	98,306	20,427
Accounts Payable	\$ 18	97,453	97,444	27
Due to Other Governments	1,799	96,288	97,374	713
Deposits	15,833	100,199	96,345	19,687
Total Liabilities	\$ 17,650	293,940	291,163	20,427
<b>ADULT PROBATION S.A.F.P.F. SUPPORT GROUP</b>				
Cash and Cash Equivalents	\$ 9,181	67,391	69,960	6,612
Total Assets	\$ 9,181	67,391	69,960	6,612
Accounts Payable	\$ 13	69,930	69,931	12
Due to Other Governments	1,302	68,982	69,882	402
Deposits	7,866	67,362	69,030	6,198
Total Liabilities	\$ 9,181	206,274	208,843	6,612
<b>ADULT PROBATION SEX OFFENDER CASELOAD</b>				
Cash and Cash Equivalents	\$ 27,922	179,608	172,480	35,050
Investments	2,607	16	2,623	-
Total Assets	\$ 30,529	179,624	175,103	35,050
Accounts Payable	\$ 29	172,342	172,342	29
Due to Other Governments	3,190	167,871	171,061	-
Deposits	27,310	176,864	169,153	35,021
Total Liabilities	\$ 30,529	517,077	512,556	35,050

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>ADULT PROBATION SPECIAL NEEDS CASELOAD</b>				
Cash and Cash Equivalents	\$ 8,326	80,653	84,061	4,918
Total Assets	<u>\$ 8,326</u>	<u>80,653</u>	<u>84,061</u>	<u>4,918</u>
Accounts Payable	\$ 13	72,215	72,207	21
Due to Other Governments	1,266	70,379	71,645	-
Deposits	7,047	68,800	70,950	4,897
Total Liabilities	<u>\$ 8,326</u>	<u>211,394</u>	<u>214,802</u>	<u>4,918</u>
<b>ADULT PROBATION SUPERVISION</b>				
Cash and Cash Equivalents	\$ 116,187	2,752,402	2,698,104	170,485
Investments	276,515	354,440	500,000	130,955
Due from Other Governments	119,628	1,560,837	1,559,874	120,591
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 512,330</u>	<u>4,667,679</u>	<u>4,757,978</u>	<u>422,031</u>
Accounts Payable	\$ 8,947	2,302,614	2,300,754	10,807
Due to Other Governments	41,792	2,149,101	2,189,667	1,226
Deposits	461,591	2,208,308	2,259,901	409,998
Total Liabilities	<u>\$ 512,330</u>	<u>6,660,023</u>	<u>6,750,322</u>	<u>422,031</u>
<b>CHILDREN'S SPECIAL FUND</b>				
Cash and Cash Equivalents	\$ 1,166	20,794	21,272	688
Investments	143,066	3,281	19,500	126,847
Due from Other Governments	219	1,465	1,285	399
Total Assets	<u>\$ 144,451</u>	<u>25,540</u>	<u>42,057</u>	<u>127,934</u>
Accounts Payable	\$ 741	21,055	21,271	525
Deposits	143,710	4,755	21,056	127,409
Total Liabilities	<u>\$ 144,451</u>	<u>25,810</u>	<u>42,327</u>	<u>127,934</u>
<b>COUNTY ATTORNEY CRIMINAL FORFEITURE</b>				
Cash and Cash Equivalents	\$ 538	33,505	33,598	445
Investments	93,807	32,170	33,500	92,477
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 94,345</u>	<u>65,675</u>	<u>67,098</u>	<u>92,922</u>
Accounts Payable	\$ 881	6,893	3,599	4,175
Deposits	93,464	2,175	6,892	88,747
Total Liabilities	<u>\$ 94,345</u>	<u>9,068</u>	<u>10,491</u>	<u>92,922</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>COUNTY ATTORNEY HOT CHECK FUND</b>				
Cash and Cash Equivalents	\$ 5,769	17,877	23,496	150
Investments	49,907	3,016	14,000	38,923
Total Assets	<u>\$ 55,676</u>	<u>20,893</u>	<u>37,496</u>	<u>39,073</u>
Accounts Payable	\$ 1,915	21,101	21,646	1,370
Due to Other Governments	274	1,027	1,071	230
Deposits	53,487	3,717	19,731	37,473
Total Liabilities	<u>\$ 55,676</u>	<u>25,845</u>	<u>42,448</u>	<u>39,073</u>
<b>COUNTY ATTORNEY RESTITUTION</b>				
Cash and Cash Equivalents	\$ 14,809	51,013	46,736	19,086
Total Assets	<u>\$ 14,809</u>	<u>51,013</u>	<u>46,736</u>	<u>19,086</u>
Accounts Payable	\$ 14,809	51,013	46,736	19,086
Total Liabilities	<u>\$ 14,809</u>	<u>51,013</u>	<u>46,736</u>	<u>19,086</u>
<b>COUNTY CLERK APPEARANCE BOND</b>				
Cash and Cash Equivalents	\$ 787,143	713,525	525,132	975,536
Total Assets	<u>\$ 787,143</u>	<u>713,525</u>	<u>525,132</u>	<u>975,536</u>
Deposits	\$ 787,143	713,525	525,132	975,536
Total Liabilities	<u>\$ 787,143</u>	<u>713,525</u>	<u>525,132</u>	<u>975,536</u>
<b>COUNTY CLERK CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 382	1,276,077	1,275,583	876
Total Assets	<u>\$ 382</u>	<u>1,276,077</u>	<u>1,275,583</u>	<u>876</u>
Deposits	\$ 382	1,276,077	1,275,583	876
Total Liabilities	<u>\$ 382</u>	<u>1,276,077</u>	<u>1,275,583</u>	<u>876</u>
<b>COUNTY CLERK FEE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 18,200	1,527,277	1,527,155	18,322
Total Assets	<u>\$ 18,200</u>	<u>1,527,277</u>	<u>1,527,155</u>	<u>18,322</u>
Due to Other Governments	\$ 18,200	1,527,277	1,527,155	18,322
Total Liabilities	<u>\$ 18,200</u>	<u>1,527,277</u>	<u>1,527,155</u>	<u>18,322</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>COUNTY CLERK PROBATE AND CIVIL</b>				
Cash and Cash Equivalents	\$ 470	260,407	260,303	574
Total Assets	\$ 470	260,407	260,303	574
Deposits	470	260,407	260,303	574
Total Liabilities	\$ 470	260,407	260,303	574
<b>COUNTY CLERK TRUST</b>				
Cash and Cash Equivalents	\$ 622,293	634,371	401,914	854,750
Total Assets	\$ 622,293	634,371	401,914	854,750
Deposits	\$ 622,293	634,371	401,914	854,750
Total Liabilities	\$ 622,293	634,371	401,914	854,750
<b>DISTRICT ATTORNEY APPORTIONMENT FUND</b>				
Cash and Cash Equivalents	\$ 396	15,000	15,210	186
Total Assets	\$ 396	15,000	15,210	186
Due to Other Governments	\$ -	-	-	-
Deposits	396	15,000	15,210	186
Total Liabilities	\$ 396	15,000	15,210	186
<b>DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND</b>				
Cash and Cash Equivalents	\$ 32,117	329,300	332,314	29,103
Investments	567,790	139,797	120,000	587,587
Accounts Receivable	712	1,880	712	1,880
Total Assets	\$ 600,619	470,977	453,026	618,570
Accounts Payable	\$ 3,820	224,263	221,108	6,975
Due to Other Governments	514,821	218,162	253,971	479,012
Deposits	81,978	96,962	46,357	132,583
Total Liabilities	\$ 600,619	539,387	521,436	618,570
<b>DISTRICT ATTORNEY HHSC FUND</b>				
Cash and Cash Equivalents	\$ 8,650	770	426	8,994
Total Assets	\$ 8,650	770	426	8,994
Accounts Payable	\$ 209	294	425	78
Deposits	8,441	770	295	8,916
Total Liabilities	\$ 8,650	1,064	720	8,994

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>DISTRICT ATTORNEY HOT CHECK FUND</b>				
Cash and Cash Equivalents	\$ 3,477	555	33	3,999
Investments	808	18	-	826
Total Assets	<u>\$ 4,285</u>	<u>573</u>	<u>33</u>	<u>4,825</u>
Due to Other Governments	\$ 7	49	33	23
Deposits	4,278	524	-	4,802
Total Liabilities	<u>\$ 4,285</u>	<u>573</u>	<u>33</u>	<u>4,825</u>
<b>DISTRICT CLERK CHILD SUPPORT ACCOUNT</b>				
Cash and Cash Equivalents	\$ -	-	-	-
Total Assets	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts Payable	\$ -	-	-	-
Due To Other Governments	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DISTRICT CLERK CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 143,291	856,672	824,392	175,571
Total Assets	<u>\$ 143,291</u>	<u>856,672</u>	<u>824,392</u>	<u>175,571</u>
Accounts Payable	\$ -	-	-	-
Deposits	143,291	856,672	824,392	175,571
Total Liabilities	<u>\$ 143,291</u>	<u>856,672</u>	<u>824,392</u>	<u>175,571</u>
<b>DISTRICT CLERK FEE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 74,605	1,613,884	1,620,935	67,554
Total Assets	<u>\$ 74,605</u>	<u>1,613,884</u>	<u>1,620,935</u>	<u>67,554</u>
Deposits	\$ 74,605	1,613,884	1,620,935	67,554
Total Liabilities	<u>\$ 74,605</u>	<u>1,613,884</u>	<u>1,620,935</u>	<u>67,554</u>
<b>DISTRICT CLERK TAX ACCOUNT</b>				
Cash and Cash Equivalents	\$ 1,019,203	819,600	910,799	928,004
Total Assets	<u>\$ 1,019,203</u>	<u>819,600</u>	<u>910,799</u>	<u>928,004</u>
Deposits	\$ 1,019,203	819,600	910,799	928,004
Total Liabilities	<u>\$ 1,019,203</u>	<u>819,600</u>	<u>910,799</u>	<u>928,004</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>DISTRICT CLERK TRUST ACCOUNT</b>				
Cash and Cash Equivalents	\$ 3,029,549	963,518	1,670,516	2,322,551
Investments	2,190,096	-	48,098	2,141,998
Total Assets	<u>\$ 5,219,645</u>	<u>963,518</u>	<u>1,718,614</u>	<u>4,464,549</u>
Deposits	\$ 5,219,645	963,518	1,718,614	4,464,549
Total Liabilities	<u>\$ 5,219,645</u>	<u>963,518</u>	<u>1,718,614</u>	<u>4,464,549</u>
<b>ELECTIONS OFFICER FUND</b>				
Cash and Cash Equivalents	\$ 10,257	14,432	1,415	23,274
Total Assets	<u>\$ 10,257</u>	<u>14,432</u>	<u>1,415</u>	<u>23,274</u>
Deposits	\$ 10,257	14,432	1,415	23,274
Total Liabilities	<u>\$ 10,257</u>	<u>14,432</u>	<u>1,415</u>	<u>23,274</u>
<b>HISTORICAL COMMISSION</b>				
Cash and Cash Equivalents	\$ 398	-	-	398
Total Assets	<u>\$ 398</u>	<u>-</u>	<u>-</u>	<u>398</u>
Deposits	\$ 398	-	-	398
Total Liabilities	<u>\$ 398</u>	<u>-</u>	<u>-</u>	<u>398</u>
<b>JAIL COMMISSARY FUND</b>				
Cash and Cash Equivalents	\$ 24,876	539,034	563,910	-
Investments	5,245	46	5,260	31
Accounts Receivable	-	6,787	-	6,787
Due from Other Governments	96,731	168,301	147,496	117,536
Total Assets	<u>\$ 126,852</u>	<u>714,168</u>	<u>716,666</u>	<u>124,354</u>
Accounts Payable	\$ 74,006	999,401	1,009,769	63,638
Deposits	52,846	162,082	154,212	60,716
Total Liabilities	<u>\$ 126,852</u>	<u>1,161,483</u>	<u>1,163,981</u>	<u>124,354</u>

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>JAIL INMATE TRUST</b>				
Cash and Cash Equivalents	\$ 51,765	1,629,228	1,641,781	39,212
Total Assets	\$ 51,765	1,629,228	1,641,781	39,212
Accounts Payable	\$ 51,765	1,629,228	1,641,781	39,212
Total Liabilities	\$ 51,765	1,629,228	1,641,781	39,212
<b>JUSTICE OF THE PEACE CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 17,419	2,250,789	2,259,005	9,203
Total Assets	\$ 17,419	2,250,789	2,259,005	9,203
Due to Other Governments	\$ 15,008	-	5,805	9,203
Deposits	2,411	2,250,789	2,253,200	-
Total Liabilities	\$ 17,419	2,250,789	2,259,005	9,203
<b>JUVENILE PROBATION</b>				
Cash and Cash Equivalents	\$ 400	3,382	3,446	336
Total Assets	\$ 400	3,382	3,446	336
Deposits	400	3,382	3,446	336
Total Liabilities	\$ 400	3,382	3,446	336
<b>JUVENILE PROBATION SPECIAL</b>				
Cash and Cash Equivalents	\$ 16,180	416,780	374,274	58,686
Investments	445,638	111,719	25,000	532,357
Accounts Receivable	8,310	16,883	8,310	16,883
Due from Other Governments	74,905	41	55,105	19,841
Total Assets	\$ 545,033	545,423	462,689	627,767
Accounts Payable	\$ 11,244	287,313	274,190	24,367
Deposits	533,789	356,387	286,776	603,400
Total Liabilities	\$ 545,033	643,700	560,966	627,767
<b>JUVENILE PROBATION UNCLAIMED RESTITUTION</b>				
Cash and Cash Equivalents	\$ 1,535	-	-	1,535
Investments	5,128	120	-	5,248
Total Assets	\$ 6,663	120	-	6,783
Deposits	\$ 6,663	120	-	6,783
Total Liabilities	\$ 6,663	120	-	6,783

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>LAW ENFORCEMENT OFFICER EDUCATION FUND</b>				
Cash and Cash Equivalents	\$ 12,482	19,831	30,091	2,222
Investments	20,191	506	-	20,697
Accounts Receivable	-	564	-	564
Total Assets	<u>\$ 32,673</u>	<u>20,901</u>	<u>30,091</u>	<u>23,483</u>
Accounts Payable	\$ 1,054	32,484	30,711	2,827
Deposits	31,619	17,238	28,201	20,656
Total Liabilities	<u>\$ 32,673</u>	<u>49,722</u>	<u>58,912</u>	<u>23,483</u>
<b>LOCAL EMERGENCY PLANNING COMMITTEE</b>				
Cash and Cash Equivalents	\$ 7,218	51	459	6,810
Total Assets	<u>\$ 7,218</u>	<u>51</u>	<u>459</u>	<u>6,810</u>
Deposits	\$ 7,218	51	459	6,810
Total Liabilities	<u>\$ 7,218</u>	<u>51</u>	<u>459</u>	<u>6,810</u>
<b>NORTH SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 1,746	14,112	11,481	4,377
Investments	3,610	85	-	3,695
Total Assets	<u>\$ 5,356</u>	<u>14,197</u>	<u>11,481</u>	<u>8,072</u>
Accounts Payable	\$ 1,614	11,665	11,451	1,828
Deposits	3,742	14,167	11,665	6,244
Total Liabilities	<u>\$ 5,356</u>	<u>25,832</u>	<u>23,116</u>	<u>8,072</u>
<b>SHERIFF'S BOND</b>				
Cash and Cash Equivalents	\$ 81,709	1,142,914	1,144,981	79,642
Total Assets	<u>\$ 81,709</u>	<u>1,142,914</u>	<u>1,144,981</u>	<u>79,642</u>
Deposits	\$ 81,709	1,142,914	1,144,981	79,642
Total Liabilities	<u>\$ 81,709</u>	<u>1,142,914</u>	<u>1,144,981</u>	<u>79,642</u>
<b>SHERIFF'S CRIMINAL FORFEITURE FUND</b>				
Cash and Cash Equivalents	\$ 61,860	235,810	275,157	22,513
Investments	516,968	173,713	74,500	616,181
Accounts Receivable	2,215	-	2,215	-
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 581,043</u>	<u>409,523</u>	<u>351,872</u>	<u>638,694</u>
Accounts Payable	\$ 278,280	101,376	195,252	184,404
Deposits	302,763	186,698	35,171	454,290
Total Liabilities	<u>\$ 581,043</u>	<u>288,074</u>	<u>230,423</u>	<u>638,694</u>

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)**  
**YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>SHERIFF'S SPECIAL CIVIL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 144,064	925,063	1,064,137	4,990
Total Assets	<u>\$ 144,064</u>	<u>925,063</u>	<u>1,064,137</u>	<u>4,990</u>
Deposits	\$ 144,064	925,063	1,064,137	4,990
Total Liabilities	<u>\$ 144,064</u>	<u>925,063</u>	<u>1,064,137</u>	<u>4,990</u>
<b>SOUTH SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 4,375	3,585	4,348	3,612
Investments	3,087	73	-	3,160
Total Assets	<u>\$ 7,462</u>	<u>3,658</u>	<u>4,348</u>	<u>6,772</u>
Accounts Payable	1,205	3,716	4,179	742
Deposits	6,257	3,489	3,716	6,030
Total Liabilities	<u>\$ 7,462</u>	<u>7,205</u>	<u>7,895</u>	<u>6,772</u>
<b>TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 1,613,084	69,286,823	69,099,251	1,800,656
Total Assets	<u>\$ 1,613,084</u>	<u>69,286,823</u>	<u>69,099,251</u>	<u>1,800,656</u>
Accounts Payable	288	-	288	-
Due to Other Governments	1,612,796	69,286,823	69,098,963	1,800,656
Total Liabilities	<u>\$ 1,613,084</u>	<u>69,286,823</u>	<u>69,099,251</u>	<u>1,800,656</u>
<b>TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX</b>				
Cash and Cash Equivalents	\$ 148,015	47,380,433	47,353,785	174,663
Total Assets	<u>\$ 148,015</u>	<u>47,380,433</u>	<u>47,353,785</u>	<u>174,663</u>
Due to Other Governments	148,015	47,380,433	47,353,785	174,663
Total Liabilities	<u>\$ 148,015</u>	<u>47,380,433</u>	<u>47,353,785</u>	<u>174,663</u>
<b>TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX</b>				
Cash and Cash Equivalents	\$ 825	10,263	90	10,998
Investments	5,848	138	-	5,986
Accounts Receivable	-	-	-	-
Due From Other Governments	-	-	-	-
Total Assets	<u>\$ 6,673</u>	<u>10,401</u>	<u>90</u>	<u>16,984</u>
Accounts Payable	\$ -	247	90	157
Deposits	6,673	10,400	246	16,827
Total Liabilities	<u>\$ 6,673</u>	<u>10,647</u>	<u>336</u>	<u>16,984</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)  
YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1	Additions	Deletions	Balance September 30
<b>WEST SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 681	2,364	2,369	676
Investments	8,657	187	1,500	7,344
Total Assets	<u>\$ 9,338</u>	<u>2,551</u>	<u>3,869</u>	<u>8,020</u>
Accounts Payable	\$ 251	2,160	2,312	99
Deposits	9,087	994	2,160	7,921
Total Liabilities	<u>\$ 9,338</u>	<u>3,154</u>	<u>4,472</u>	<u>8,020</u>
<b>TOTAL – ALL AGENCY FUNDS</b>				
Cash and Cash Equivalents	\$ 8,182,694	138,299,071	138,563,610	7,918,155
Investments	4,339,729	819,332	844,749	4,314,312
Due from Other Governments	291,483	1,730,644	1,763,760	258,367
Accounts Receivable	11,237	26,114	11,237	26,114
Total Assets	<u>\$ 12,825,143</u>	<u>140,875,161</u>	<u>141,183,356</u>	<u>12,516,948</u>
Accounts Payable	\$ 451,102	6,106,763	6,197,486	360,379
Due to Other Governments	2,358,470	120,966,392	120,840,412	2,484,450
Deposits	10,015,571	17,080,598	17,424,050	9,672,119
Total Liabilities	<u>\$ 12,825,143</u>	<u>144,153,753</u>	<u>144,461,948</u>	<u>12,516,948</u>

**ECTOR COUNTY, TEXAS  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY SOURCE  
SEPTEMBER 30, 2019**

**GOVERNMENTAL FUNDS CAPITAL ASSETS:**

Land	\$ 1,884,704
Building	12,724,216
Improvements	26,093,310
Machinery and Equipment	6,649,372
Infrastructure	38,596,679
Historical Artifacts	72,207
Construction in Progress	<u>17,335,187</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>103,355,675</u></u>

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

General Fund	\$ 20,973,617
Special Revenue Funds	39,227,061
Donations	327,538
Proprietary Funds	6,635
Trust Funds	3,785,548
Capital Projects Funds	<u>39,035,276</u>
 Total Investment in Governmental Funds Capital Assets	 \$ <u><u>103,355,675</u></u>

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

**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**SEPTEMBER 30, 2019**

Function	Land	Buildings	Improvements	Machinery and Equipment	Infrastructure	Historical Artifacts	Construction in Progress	Total
Administrative	\$ -	-	-	9,581	-	-	-	9,581
Judicial	772,682	351,431	9,930,118	263,597	24,834	-	-	11,342,662
Financial Administration	294,078	-	1,619,213	2,003,669	-	-	-	3,916,960
Law Enforcement	-	1,467,431	154,845	846,974	-	-	-	2,469,250
Fire Protection	-	-	52,176	13,850	-	-	-	66,026
Correction	-	9,407,064	7,144,875	2,556,312	-	-	17,198,190	36,306,441
Health and Welfare	24,000	-	382,081	149,715	-	-	-	555,796
Cultural-Recreation	260,945	677,717	1,424,887	60,867	165,584	72,207	-	2,662,207
Library	-	-	2,568,715	89,898	-	-	-	2,658,613
Maintenance	264,302	475,573	2,757,518	108,467	256,736	-	-	3,862,596
Highways and Streets	268,697	-	39,494	95,092	38,149,525	-	36,105	38,588,913
Nondepartmental and Other	-	345,000	19,388	451,350	-	-	100,892	916,630
<b>Total Governmental Funds Capital Net Assets by Function</b>	<b>\$ 1,884,704</b>	<b>12,724,216</b>	<b>26,093,310</b>	<b>6,649,372</b>	<b>38,596,679</b>	<b>72,207</b>	<b>17,335,187</b>	<b>103,355,675</b>

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

**ECTOR COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS BY ACTIVITY**  
**SEPTEMBER 30, 2019**

Activity	September 30, 2018	Additions	Dispositions and (Adjustments)	September 30, 2019
Administrative	\$ 9,581	-	-	9,581
Judicial	11,355,377	-	(12,715)	11,342,662
Financial Administration	3,916,960	-	-	3,916,960
Law Enforcement	2,479,060	24,845	(34,655)	2,469,250
Fire Protection	66,026	-	-	66,026
Correction	24,062,468	12,366,698	(122,725)	36,306,441
Health and Welfare	544,806	10,990	-	555,796
Cultural-Recreation	2,678,367	-	(16,160)	2,662,207
Library	2,679,192	-	(20,579)	2,658,613
Maintenance	3,862,596	-	-	3,862,596
Highways and Streets	38,601,514	60,078	(72,679)	38,588,913
Nondepartmental and Other	718,457	198,173	-	916,630
<b>Total Governmental Funds</b>				
Capital Net Assets	\$ <u>90,974,404</u>	<u>12,660,784</u>	<u>(279,513)</u>	<u>103,355,675</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' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information about the County's overall financial health.

<b>CONTENTS</b>	<b>PAGE</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	154
<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.	161
<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.	166
<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.	170
<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.	173

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

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

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

	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017 (as restated)	2018	2019
<b>Governmental Activities</b>										
Invested in Capital Assets	23,377,994	21,637,709	23,502,724	20,107,937	20,705,152	20,845,503	18,741,009	16,957,933	17,043,459	18,988,086
Restricted	324,695	6,932,997	6,807,541	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940	7,531,142	19,748,698
Unrestricted	18,565,993	3,233,329	2,854,559	(552,274)	(4,544,716)	(24,987,320)	(23,462,743)	(64,395,554)	(63,744,097)	(65,849,604)
<b>Total Governmental Activities Net Position</b>	<u>42,268,682</u>	<u>31,804,035</u>	<u>33,164,824</u>	<u>30,190,031</u>	<u>26,297,001</u>	<u>12,969,406</u>	<u>4,381,539</u>	<u>(40,250,681)</u>	<u>(39,169,496)</u>	<u>(27,112,820)</u>
<b>Business-type Activities</b>										
Invested in Capital Assets	18,440,590	17,497,870	18,059,412	17,323,684	16,619,266	16,032,306	15,410,341	16,529,222	15,538,349	16,186,239
Restricted	-	-	83,979	-	-	-	-	-	-	-
Unrestricted	1,726,441	581,823	842,184	1,131,962	973,331	1,262,822	1,062,159	876,097	986,530	1,229,213
<b>Total Business-type Activities Net Position</b>	<u>20,167,031</u>	<u>18,079,693</u>	<u>18,985,575</u>	<u>18,455,646</u>	<u>17,592,597</u>	<u>17,295,128</u>	<u>16,472,500</u>	<u>17,405,319</u>	<u>16,524,879</u>	<u>17,415,452</u>
<b>Primary Government</b>										
Invested in Capital Assets	41,818,584	39,135,579	41,562,136	37,431,621	37,324,418	36,877,809	34,151,350	33,487,155	32,581,808	35,174,325
Restricted	324,695	6,932,997	6,891,520	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940	7,531,142	19,748,698
Unrestricted	20,292,434	3,815,152	3,696,743	579,688	(3,571,385)	(23,724,498)	(22,400,584)	(63,519,457)	(62,757,567)	(64,620,391)
<b>Total Primary Government Net Position</b>	<u>62,435,713</u>	<u>49,883,728</u>	<u>52,150,399</u>	<u>48,645,677</u>	<u>43,889,598</u>	<u>30,264,534</u>	<u>20,854,039</u>	<u>(22,845,362)</u>	<u>(22,644,617)</u>	<u>(9,697,368)</u>

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

Source: Comprehensive Annual Financial Statements

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

	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017	2018	2019
<b>Expenses</b>										
<b>Governmental Activities:</b>										
Administrative	1,368,327	1,263,478	1,219,471	2,606,670	2,691,008	2,983,709	3,862,506	4,555,873	2,397,704	4,007,479
Judicial	9,920,654	11,515,234	10,374,839	10,949,537	12,586,834	12,942,841	16,540,995	16,806,137	16,484,529	16,883,400
Financial Administration	3,300,672	3,927,129	3,847,734	4,632,600	5,192,811	5,388,939	5,906,282	5,731,778	5,598,807	5,999,711
Law Enforcement	5,943,137	7,069,408	6,813,752	6,958,173	7,718,460	7,860,592	8,304,906	8,652,093	8,717,501	9,349,825
Correction	12,834,356	20,965,077	15,351,902	17,208,929	19,219,034	18,924,608	21,596,603	24,556,382	23,250,375	26,330,273
Health and Welfare	2,090,453	1,889,487	1,935,514	2,261,605	2,085,932	2,068,511	2,689,806	2,096,928	1,693,878	2,260,113
Fire Protection	943,926	1,035,439	921,491	895,169	897,310	893,524	901,605	909,105	895,570	895,105
Cultural - Recreation	1,227,175	1,535,339	1,169,514	1,284,411	1,330,691	1,248,272	1,453,241	1,435,642	894,935	979,244
Library	1,661,916	2,147,579	1,798,756	1,949,777	1,967,113	1,905,243	2,166,712	2,341,595	1,926,491	1,939,334
Maintenance	5,628,065	6,024,682	6,680,302	6,328,005	6,813,567	7,265,590	8,224,942	10,368,478	6,896,711	7,157,690
Conservation of Natural Resources	127,754	119,261	132,774	147,366	121,952	126,577	150,367	152,997	119,467	132,123
Highways - Streets	3,922,829	5,570,155	4,302,611	4,315,145	4,044,826	6,272,409	10,752,127	4,416,046	4,094,811	4,577,579
Election	563,042	468,404	526,342	547,106	596,884	599,851	669,076	618,236	737,425	688,945
Interest on Long-term Debt	520,553	400,121	295,757	201,000	166,816	163,942	170,269	418,168	916,030	883,755
Total Governmental Activities Expenses	<u>50,052,859</u>	<u>63,930,793</u>	<u>55,370,759</u>	<u>60,285,493</u>	<u>65,433,238</u>	<u>68,644,608</u>	<u>83,389,437</u>	<u>83,059,458</u>	<u>74,624,234</u>	<u>82,084,576</u>
<b>Business-Type Activities:</b>										
Coliseum	1,410,663	1,795,548	1,745,261	1,917,888	2,047,410	2,138,724	2,220,075	2,126,664	2,103,667	2,111,282
Airport	627,672	1,588,158	412,820	407,704	447,329	717,243	670,288	649,257	748,057	806,907
Total Business-Type Activities Expenses	<u>2,038,335</u>	<u>3,383,706</u>	<u>2,158,081</u>	<u>2,325,592</u>	<u>2,494,739</u>	<u>2,855,967</u>	<u>2,890,363</u>	<u>2,775,921</u>	<u>2,851,724</u>	<u>2,918,189</u>
 Total Primary Government Expenses	 <u>52,091,194</u>	 <u>67,314,499</u>	 <u>57,528,840</u>	 <u>62,611,085</u>	 <u>67,927,977</u>	 <u>71,500,575</u>	 <u>86,279,800</u>	 <u>85,835,379</u>	 <u>77,475,958</u>	 <u>85,002,765</u>

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Service:										
Administrative	1,964,913	2,051,865	2,662,280	3,447,020	3,630,864	3,975,600	3,546,277	2,871,081	3,755,912	4,522,091
Judicial	4,684,311	4,712,635	5,785,080	4,716,507	5,066,832	5,019,243	5,283,939	5,291,973	6,620,742	6,532,387
Law Enforcement	333,240	328,999	347,645	356,469	369,652	372,031	455,048	404,147	2,072,373	477,417
Correction	2,305,628	2,263,186	2,593,039	2,615,266	2,681,477	2,762,813	2,686,419	2,782,705	3,362,445	3,580,637
Health and Welfare	994,053	836,632	947,382	1,054,424	1,101,407	1,101,122	1,093,091	1,298,853	956,558	1,153,586
Cultural - Recreation	7,425	11,415	15,450	15,225	13,758	16,400	14,550	18,224	19,525	17,375
Library	24,555	22,078	23,188	23,788	35,528	26,450	27,305	25,282	24,690	60,135
Highways - Streets	2,243,557	2,442,673	2,609,135	2,594,446	2,459,167	2,229,966	2,146,166	2,147,078	2,279,523	2,410,408
Election	57,421	39,139	699	129,509	16,741	40,198	61,310	61,245	117,221	166,381
Operating Grants and Contributions:										
Administrative	88,802	500,258	106,308	117,573	85,595	162,633	102,664	251,972	211,552	323,290
Judicial	301,743	183,806	190,597	206,863	263,591	200,686	218,673	310,303	228,819	209,705
Law Enforcement	128,390	65,600	71,707	52,857	40,793	23,556	22,689	87,562	40,424	11,417
Correction	1,007,889	1,077,213	1,006,014	1,047,260	1,144,291	1,172,702	1,071,543	1,047,279	1,071,267	1,064,392
Health and Welfare	814,634	605,759	582,934	716,030	620,064	623,347	502,389	683,749	486,307	503,482
Fire Protection	-	-	-	-	-	-	-	-	-	-
Cultural - Recreation	12,780	22,000	8,259	20,000	39,529	-	-	-	-	-
Highways - Streets	30,253	209,327	30,864	114,575	31,197	41,851	32,428	28,331	30,377	40,619
Election	75,085	21,577	3,756	1,330	-	-	5,039	40,401	43,684	34,959
Capital Grants and Contributions:	49,098	24,748	44,801	20,764	177,830	2,087,729	7,285,472	812,688	49,118	50,000
Total Governmental Activities Program Revenues	<u>15,123,777</u>	<u>15,418,910</u>	<u>17,029,138</u>	<u>17,249,906</u>	<u>17,778,316</u>	<u>19,856,327</u>	<u>24,555,002</u>	<u>18,162,873</u>	<u>21,370,537</u>	<u>21,158,281</u>
Business-Type Activities:										
Charges for Services	864,258	810,723	1,077,621	1,062,430	1,085,920	1,363,976	1,213,293	1,070,474	1,002,006	1,127,589
Grants and Contributions	212,949	226,614	1,332,590	147,780	105,000	338,054	307,587	2,080,138	55,760	1,685,834
Total Business-Type Activities Program Revenues	<u>1,077,207</u>	<u>1,037,337</u>	<u>2,410,211</u>	<u>1,210,210</u>	<u>1,190,920</u>	<u>1,702,030</u>	<u>1,520,880</u>	<u>3,150,612</u>	<u>1,057,766</u>	<u>2,813,423</u>
Total Primary Government Program Revenues	<u>16,200,984</u>	<u>16,456,247</u>	<u>19,439,349</u>	<u>18,460,116</u>	<u>18,969,236</u>	<u>21,558,357</u>	<u>26,075,882</u>	<u>21,313,485</u>	<u>22,428,303</u>	<u>23,971,704</u>

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

	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017	2018	2019
<b>Net (Expense) Revenue</b>										
Governmental Activities	(34,809,715)	(40,003,668)	(38,341,681)	(43,035,587)	(47,654,922)	(48,788,281)	(58,834,435)	(64,896,585)	(53,253,697)	(60,926,290)
Business-Type Activities	(961,128)	(2,346,369)	252,130	(1,115,382)	(1,303,819)	(1,153,937)	(1,369,483)	374,691	(1,793,958)	(104,766)
Total Primary Government Net Expense	<u>(35,770,843)</u>	<u>(42,350,037)</u>	<u>(38,089,551)</u>	<u>(44,150,969)</u>	<u>(48,958,741)</u>	<u>(49,942,218)</u>	<u>(60,203,918)</u>	<u>(64,521,894)</u>	<u>(55,047,655)</u>	<u>(61,031,056)</u>
<b>General Revenues</b>										
<b>and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes:										
Property Taxes	34,309,340	36,770,439	38,478,908	38,757,085	41,155,755	43,941,869	47,095,470	46,817,189	50,889,066	55,653,862
Bingo Taxes	237,878	241,943	240,899	238,358	247,387	239,832	172,616	102,469	109,036	133,394
Mixed Beverage Tax	421,026	435,173	464,070	514,340	704,831	741,750	638,339	686,872	902,226	978,320
Hotel Occupancy Tax	-	-	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106
Sales Tax	-	-	-	-	-	-	-	-	-	11,775,935
Unrestricted Investment Earnings	181,162	182,429	179,928	218,019	110,506	72,953	184,416	453,897	1,025,662	1,598,582
Miscellaneous	110,542	214,801	222,360	351,776	967,929	512,936	1,491,880	4,204,714	245,873	1,209,706
Gain on Sale of Assets	(135,376)	183,497	82,452	63,966	76,383	346,796	38,692	157,348	150,301	225,974
Internal Balance	-	-	-	-	-	8,971	(1,649)	(29,502)	3,150	-
Transfers	-	18,954	33,853	31,448	31,662	43,256	45,565	-	61,297	222,092
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	<u>35,124,572</u>	<u>38,047,236</u>	<u>39,702,470</u>	<u>40,174,992</u>	<u>43,761,892</u>	<u>46,806,096</u>	<u>50,246,568</u>	<u>52,905,176</u>	<u>54,334,882</u>	<u>72,982,971</u>
Business-Type Activities:										
Property Taxes	429,553	276,000	682,246	611,199	3,209	8,108	3,288	5,340	3,073	3,489
Hotel Occupancy Tax	-	-	-	-	467,439	897,733	581,239	513,966	960,271	1,185,106
Unrestricted Investment Earnings	4,256	1,985	5,359	5,702	1,784	2,854	6,244	9,320	14,621	28,836
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Internal Balance	-	-	-	-	-	(8,971)	1,649	29,502	(3,150)	-
Transfers	-	(18,954)	(33,853)	(31,448)	(31,662)	(43,256)	(45,565)	-	(61,297)	(222,092)
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	<u>433,809</u>	<u>259,031</u>	<u>653,752</u>	<u>585,453</u>	<u>440,770</u>	<u>856,468</u>	<u>546,855</u>	<u>558,128</u>	<u>913,518</u>	<u>995,339</u>
<b>Changes in Net Position</b>										
Governmental Activities	195,490	(1,956,432)	1,360,789	(2,860,595)	(3,893,030)	(1,982,185)	(8,587,867)	(11,991,409)	1,081,185	12,056,676
Business-Type Activities	(527,319)	(2,087,338)	905,882	(529,929)	(863,049)	(297,469)	(822,628)	932,819	(880,440)	890,573
Total Primary Government	<u>(331,829)</u>	<u>(4,043,770)</u>	<u>2,266,671</u>	<u>(3,390,524)</u>	<u>(4,756,079)</u>	<u>(2,279,654)</u>	<u>(9,410,495)</u>	<u>(11,058,590)</u>	<u>200,745</u>	<u>12,947,249</u>

Source: Comprehensive Annual Financial Reports

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund:</b>										
Nonspendable	-	77,548	56,355	60,543	27,236	41,993	37,899	37,953	36,358	47,057
Restricted	-	1,660,472	1,683,459	1,898,090	3,198,663	2,317,683	2,023,099	2,040,523	1,661,484	2,027,257
Committed	-	570,868	75,370	124,833	543,237	607,766	216,895	176,232	302,627	73,713
Assigned	-	-	731,100	60,447	154,107	168,049	844,266	68,116	138,192	2,806,595
Unassigned	-	10,531,082	12,371,405	13,625,741	12,891,378	11,175,005	9,385,726	8,932,754	14,607,791	14,894,680
Reserved	60,121	-	-	-	-	-	-	-	-	-
Unreserved	12,401,020	-	-	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b>12,461,141</b>	<b>12,839,970</b>	<b>14,917,689</b>	<b>15,769,654</b>	<b>16,814,621</b>	<b>14,310,496</b>	<b>12,507,885</b>	<b>11,255,578</b>	<b>16,746,452</b>	<b>19,849,302</b>
<b>All Other Governmental Funds</b>										
Nonspendable	-	-	-	-	-	350	350	-	1,962	250
Restricted	-	5,193,273	5,124,082	8,736,278	6,937,902	14,793,540	7,080,174	5,146,417	6,183,948	17,951,281
Committed	-	441,303	-	-	1,140,689	2,299,986	9,796,069	33,330,796	12,374,249	7,958,939
Assigned	-	-	876,382	247,604	868,022	961,703	313,360	1,992,243	17,784,202	10,692,129
Unassigned	-	453,444	(170,858)	506,605	(114,014)	(281,523)	(1,409,811)	(6,442)	(9,088)	(2,804,301)
<b>Unassigned, Reported In:</b>										
Special Revenue Funds	-	-	-	(51,091)	-	-	-	-	-	-
Reserved	904,471	-	-	-	-	-	-	-	-	-
<b>Unreserved, Reported in:</b>										
Special Revenue Funds	1,601,419	-	-	-	-	-	-	-	-	-
Capital Projects Funds	80,250	-	-	-	-	-	-	-	-	-
<b>Total all Other Governmental Funds</b>	<b>2,586,140</b>	<b>6,088,020</b>	<b>5,829,606</b>	<b>9,439,396</b>	<b>8,832,599</b>	<b>17,774,056</b>	<b>15,780,142</b>	<b>40,463,014</b>	<b>36,335,273</b>	<b>33,798,298</b>
<b>Total Fund Balance Governmental Funds</b>	<b>15,047,281</b>	<b>18,927,990</b>	<b>20,747,295</b>	<b>25,209,050</b>	<b>25,647,220</b>	<b>32,084,552</b>	<b>28,288,027</b>	<b>51,718,592</b>	<b>53,081,725</b>	<b>53,647,600</b>

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

Source: Comprehensive Annual Financial Report

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues:</b>										
Property Tax, Penalties and Interest	34,046,638	36,798,939	38,639,541	39,066,265	41,055,549	43,670,220	46,386,721	46,358,658	50,915,000	55,509,883
Sales Tax	-	-	-	-	-	-	-	-	-	11,775,935
Fines and Forfeitures	2,156,089	2,319,261	2,264,847	2,069,827	1,871,656	1,704,175	1,694,527	1,728,458	3,724,735	2,406,961
Licenses and Permits	171,596	152,667	234,060	235,382	273,691	251,005	227,976	217,823	352,784	412,878
Intergovernmental Charges	3,840,978	3,568,685	3,775,791	3,904,469	4,224,959	5,475,575	10,187,130	4,593,230	4,494,199	4,598,266
Charges for Services	9,279,074	9,189,468	10,589,862	11,303,077	12,122,446	12,838,970	12,890,519	12,069,944	13,008,576	14,385,917
Investment Income	165,187	111,110	157,142	163,767	110,661	77,218	206,171	381,962	880,289	1,371,648
Other Revenue	660,206	1,184,279	761,272	1,147,963	1,359,159	990,333	1,809,793	4,720,605	665,939	1,618,363
Hotel Occupancy Tax	-	-	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106
<b>Total Revenues</b>	<b>50,319,768</b>	<b>53,324,409</b>	<b>56,422,515</b>	<b>57,890,750</b>	<b>61,485,560</b>	<b>65,905,229</b>	<b>73,984,076</b>	<b>70,582,869</b>	<b>74,989,793</b>	<b>93,264,957</b>
<b>Expenditures:</b>										
Administrative	1,274,449	1,241,192	1,306,211	2,754,542	3,769,002	3,104,938	3,874,143	1,751,568	1,839,075	1,659,949
Judicial	9,014,835	9,383,128	9,966,442	10,419,042	10,727,971	12,599,526	15,115,711	14,463,921	14,880,381	15,795,676
Financial Administration	3,252,746	3,435,167	3,725,245	4,363,031	4,480,595	4,771,948	4,948,024	4,866,493	5,618,046	6,935,748
Law Enforcement	5,657,279	6,137,593	6,665,741	6,836,550	8,479,326	7,936,968	7,927,862	7,869,640	8,042,422	9,029,174
Correction	11,738,060	12,586,378	12,848,232	14,080,020	14,907,439	17,263,215	17,513,478	18,254,213	24,146,659	36,654,519
Health and Welfare	1,929,835	1,777,735	1,948,150	2,202,043	1,473,970	2,107,570	2,665,818	2,009,005	1,633,729	2,195,985
Fire Protection	866,700	885,746	886,342	888,223	1,239,079	889,690	891,896	895,242	887,432	887,852
Cultural - Recreation	1,084,767	1,031,866	1,003,476	1,082,887	864,368	1,101,123	1,059,298	891,806	553,248	721,405
Library	1,545,329	1,651,509	1,676,642	1,713,242	1,578,565	1,798,966	1,803,833	1,746,126	1,570,984	1,681,502
Maintenance	5,415,148	7,034,784	7,474,256	6,347,604	6,527,088	7,169,242	7,901,574	7,496,580	6,343,346	6,614,905
Conservation of Natural Resources	126,071	119,254	126,210	126,653	121,931	132,972	152,709	153,213	118,492	132,165
Highways and Streets	2,799,790	2,306,097	2,196,343	2,766,295	2,348,398	4,775,498	9,358,962	2,800,705	2,813,234	3,698,287
Election	553,862	467,395	533,979	559,664	605,401	615,639	680,494	584,107	697,437	653,977
Nondepartmental Other	817,126	1,175,542	201,859	211,443	217,172	488,855	652,397	3,295,464	692,973	2,390,698
<b>Debt Service</b>										
Principal Retirement	2,920,000	2,880,000	2,960,000	3,070,000	2,515,000	2,615,000	2,735,000	2,800,000	2,840,000	2,880,000
Interest and Other	440,712	399,795	255,153	197,172	218,094	190,565	198,954	412,486	1,010,501	974,750
Issuance Costs	-	-	-	-	-	-	-	-	-	-
Capital Outlay	410,412	1,035,519	855,683	1,576,580	1,002,446	749,438	346,013	2,144,838	-	10,990
<b>Total Expenditures</b>	<b>49,847,121</b>	<b>53,548,700</b>	<b>54,629,964</b>	<b>59,194,991</b>	<b>61,075,845</b>	<b>68,311,153</b>	<b>77,826,166</b>	<b>72,435,407</b>	<b>73,687,959</b>	<b>92,917,582</b>

Source: Comprehensive Annual Financial Statements

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Excess (Deficiency) of Revenues Over Expenditures	472,647	(224,291)	1,792,551	(1,304,241)	409,715	(2,405,924)	(3,842,090)	(1,852,538)	1,301,834	347,375
Other Financing Sources (Uses)										
Bond Escrow Payment	-	(1,665,000)	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	(65,000)	-	-	-	-	-	-	-	-
Tax Notes Issued	-	4,105,000	-	5,740,000	-	8,800,000	-	-	-	-
Certificates of Obligation Issued	-	-	-	-	-	-	-	23,435,000	-	-
Premium on CO's Issued	-	-	-	-	-	-	-	1,848,103	-	-
Bonds Issued for Refunding	-	1,730,000	-	-	-	-	-	-	-	-
Transfers in	739,742	707,235	1,543,850	880,388	2,366,624	1,558,726	1,600,669	1,180,460	2,381,511	1,362,728
Transfers Out	(705,294)	(707,235)	(1,517,096)	(854,392)	(2,338,169)	(1,515,470)	(1,555,104)	(1,180,460)	(2,320,214)	(1,144,228)
Total Other Financing Sources (Uses)	34,448	4,105,000	26,754	5,765,996	28,455	8,843,256	45,565	25,283,103	61,297	218,500
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Net Change In Fund Balance	<u>507,095</u>	<u>3,880,709</u>	<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>
Debt Service as a Percentage of Noncapital Expenditures	6.8%	6.2%	6.0%	5.7%	4.5%	4.2%	3.8%	4.6%	5.2%	4.1%

Source: Comprehensive Annual Financial Statements

**ECTOR COUNTY, TEXAS  
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE  
LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2019**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Property Tax	\$ 34,309,340	\$ 36,770,439	\$ 38,478,908	\$ 38,757,085	\$ 41,155,755	\$ 43,941,869	\$ 47,095,470	\$ 46,817,189	\$ 50,889,066	\$ 55,653,862
Bingo Tax	237,878	241,943	240,899	238,358	247,387	239,832	172,616	102,469	109,036	133,394
State Beverage Tax	421,026	435,173	464,070	514,340	704,831	741,750	638,339	686,872	902,226	978,320
Sales Tax	-	-	-	-	-	-	-	-	-	11,775,935
Hotel Occupancy Tax	-	-	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106
<b>Total</b>	<b>\$ 34,968,244</b>	<b>\$ 37,447,555</b>	<b>\$ 39,183,877</b>	<b>\$ 39,509,783</b>	<b>\$ 42,575,412</b>	<b>\$ 45,821,184</b>	<b>\$ 48,487,664</b>	<b>\$ 48,118,719</b>	<b>\$ 52,848,599</b>	<b>\$ 69,726,617</b>

Source: Comprehensive Annual Financial Report

**ECTOR COUNTY, TEXAS  
 ASSESSED VALUE AND ESTIMATED  
 ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 SEPTEMBER 30, 2019**

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			
2010	3,601,843,041	6,116,513,148	50,359,661	1,957,583,340	2,197,675,629	9,528,623,561	0.358000
2011	3,578,944,319	6,772,459,659	33,344,002	1,698,713,237	1,866,432,869	10,217,028,348	0.356372
2012	3,604,499,373	7,012,695,782	40,448,022	2,051,946,874	1,832,806,466	10,876,783,585	0.356372
2013	3,768,789,226	6,824,921,171	57,118,469	3,464,288,148	1,855,489,333	12,259,627,681	0.318278
2014	4,193,879,739	7,660,314,062	78,155,838	3,131,201,321	1,291,133,001	13,772,417,959	0.297296
2015	4,644,189,173	8,159,816,971	83,850,959	3,144,711,619	1,357,492,811	14,675,075,911	0.297296
2016	5,055,743,020	6,500,912,578	97,380,610	3,885,179,079	1,569,992,331	13,969,222,956	0.335000
2017	5,253,275,848	6,390,103,517	80,092,826	3,405,881,241	2,581,380,086	12,547,973,346	0.370000
2018	5,398,765,079	5,505,312,494	71,588,281	3,301,419,135	1,388,259,947	12,888,825,042	0.038721
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

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, 2019**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Direct Rates:										
General Operating Rate	\$ 0.3246	\$ 0.3246	\$ 0.3268	\$ 0.2921	\$ 0.28000	\$ 0.27906	\$ 0.31360	\$ 0.34676	\$ 0.35697	\$ 0.37012
Debt Service Rate	0.0318	0.0318	0.0295	0.0262	0.01730	0.01824	0.02140	0.02324	0.03024	0.02688
Total Direct Rate	<u>0.3564</u>	<u>0.3564</u>	<u>0.3564</u>	<u>0.3183</u>	<u>0.29730</u>	<u>0.29730</u>	<u>0.33500</u>	<u>0.37000</u>	<u>0.38721</u>	<u>0.39700</u>
City of Odessa	0.5228	0.5228	0.5228	0.5128	0.51275	0.47585	0.47059	0.47059	0.49325	0.47660
Independent School District	1.1350	1.1350	1.1320	1.1195	1.16100	1.11610	1.15000	1.15000	1.14957	1.27957
Odessa College	0.1584	0.1584	0.1948	0.1872	0.17413	0.17660	0.19120	0.20465	0.20642	0.19966
County Utility District	0.0982	0.0982	0.0982	0.0982	0.08035	0.07015	0.08020	0.08499	0.08789	0.09792
City of Goldsmith	0.0984	0.0984	0.0912	0.0818	0.06550	0.07157	0.06620	0.10872	0.13872	0.12233
Hospital District	0.0555	0.0552	0.0521	0.0498	0.04565	0.05099	0.07334	0.08250	0.11792	0.11272
Total Overlapping Rate	<u>2.0682</u>	<u>2.0680</u>	<u>2.0910</u>	<u>2.0492</u>	<u>2.03937</u>	<u>1.96125</u>	<u>2.03153</u>	<u>2.10145</u>	<u>2.19377</u>	<u>2.28880</u>
Total Direct and Overlapping Rate	<u>\$ 2.4246</u>	<u>\$ 2.4244</u>	<u>\$ 2.4474</u>	<u>\$ 2.3675</u>	<u>\$ 2.3367</u>	<u>\$ 2.25854</u>	<u>\$ 2.36653</u>	<u>\$ 2.47145</u>	<u>\$ 2.58098</u>	<u>\$ 2.68580</u>

Source: Ector County Appraisal District

**ECTOR COUNTY, TEXAS  
PRINCIPAL PROPERTY TAXPAYERS  
SEPTEMBER 30, 2019**

	2019			2010		
	Taxable Assessed Value	Ranking	Percent of Total Taxable Value	Taxable Assessed Value	Ranking	Percent of Total Taxable Value
Halliburton Energy Services, Inc.	\$ 355,753,121	1	2.57%			0.00%
La Frontera Holdings LLC	294,151,449	2	2.12%			0.00%
Oncor Electric Delivery Co. LLC	220,912,892	3	1.59%	77,648,544	10	0.81%
Occidental Permian LTD	209,989,944	4	1.51%	665,706,354	1	6.99%
COG Operating LLC	188,622,098	5	1.36%			0.00%
Fasken Oil & Ranch	144,328,184	6	1.04%			0.00%
Pumpco Energy Services	136,029,076	7	0.98%			0.00%
ConocoPhillips Company	134,199,370	8	0.97%	350,225,090	2	3.68%
FDL Operating LLC	115,676,178	9	0.83%			0.00%
Sheriden Production Company LLC	115,199,475	10	0.82%			0.00%
XTO Energy Inc.	-	-	-	278,509,237	3	2.92%
Oxy USA WTP LP	-	-	-	232,478,330	4	2.44%
Apache Corporation	-	-	-	191,713,012	5	2.01%
Flint Hills Resources LP	-	-	-	160,352,478	6	1.68%
Oxy USA Inc.	-	-	-	97,017,303	7	1.02%
Four Star Oil and Gas	-	-	-	80,011,450	8	0.84%
Energen Resources Corp	-	-	-	78,153,788	9	0.82%
All Other Taxpayers	11,952,383,776	-	86.19%	7,316,807,975	-	76.80%
<b>Total</b>	<b>\$ 13,867,245,563</b>	<b>-</b>	<b>99.98%</b>	<b>\$ 9,528,623,561</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, 2019**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of Levy		Collections Subsequent Years	Total Collections	
		Taxes Collected for the Fiscal Year	Percentage of Levy		Total Collections	Percentage of Levy
2010	34,173,404	33,231,412	97.2%	835,280	34,066,692	99.7%
2011	36,110,270	35,496,177	98.3%	494,984	35,991,161	99.7%
2012	38,761,811	37,796,518	97.5%	827,418	38,623,936	99.6%
2013	39,698,641	39,368,284	99.2%	186,948	39,555,232	99.6%
2014	41,657,287	41,158,964	98.8%	323,550	41,482,514	99.6%
2015	43,831,641	43,055,982	98.2%	470,878	43,526,860	99.3%
2016	46,796,897	45,168,162	96.5%	1,224,131	46,392,293	99.1%
2017	46,427,501	45,635,150	98.3%	922,970	46,558,120	100.3%
2018	50,270,439	48,861,755	97.2%	528,396	49,390,151	98.2%
2019	55,053,696	53,646,493	97.4%	-	53,646,493	97.4%

Source: Ector County Appraisal District Collection Reports.

**ECTOR COUNTY, TEXAS**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2019**

Governmental Activities							
Fiscal Year	Tax Refunding Bonds	Certificate of Obligation	Certificate of Obligation Premium	Tax Notes	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2010	-	-	-	9,500,000	9,500,000	0.30%	69
2011	-	-	-	10,790,000	10,790,000	0.33%	79
2012	-	-	-	7,830,000	7,830,000	0.23%	57
2013	-	-	-	10,500,000	10,500,000	0.32%	77
2014	-	-	-	7,985,000	7,985,000	0.23%	58
2015	-	-	-	14,170,000	14,170,000	0.40%	103
2016	-	-	-	11,435,000	11,435,000	0.31%	83
2017	-	23,435,000	1,814,995	8,635,000	33,884,995	0.80%	247
2018	-	23,435,000	1,725,908	5,795,000	30,955,908	0.78%	226
2019	-	23,435,000	1,640,349	2,915,000	27,990,349	0.75%	204

Source: Debt information obtained per Comprehensive Annual Financial Statements.  
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, 2019**

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		
2010	9,500,000	324,670	9,175,330	0.08%	67
2011	10,790,000	418,188	10,371,812	0.01%	76
2012	7,830,000	486,224	7,343,776	0.08%	54
2013	10,500,000	546,829	9,953,171	0.08%	73
2014	7,985,000	205,004	7,779,996	0.06%	57
2015	14,170,000	150,453	14,019,547	0.10%	102
2016	11,435,000	180,458	11,254,542	0.08%	82
2017	33,884,995	183,694	33,701,301	0.25%	246
2018	30,955,908	314,691	30,641,217	0.25%	223
2019	27,990,349	230,083	27,760,266	0.20%	202

Source: Comprehensive Annual Financial Report

**ECTOR COUNTY, TEXAS  
DIRECT AND OVERLAPPING GOVERNMENTAL  
ACTIVITIES DEBT  
SEPTEMBER 30, 2019**

<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>\$ 27,760,266</u>	100%	<u>\$ 27,760,266</u>
Overlapping Debt:			
City of Odessa (Note)	180,470,000	88.91%	160,455,877
Ector County Independent School District	160,495,000	100%	160,495,000
Odessa College	<u>61,195,000</u>	100%	<u>61,195,000</u>
Total Overlapping Debt	<u>402,160,000</u>		<u>382,145,877</u>
Total Direct and Overlapping Debt	<u><u>\$ 429,920,266</u></u>		<u><u>\$ 409,906,143</u></u>

Source: Texas Municipal Report

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

**ECTOR COUNTY, TEXAS  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2019**

	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	\$ 2,382,155,890	\$ 2,554,257,087	\$ 2,719,195,896	\$ 3,064,906,920	\$ 3,443,104,490	\$ 3,668,768,978	\$ 3,492,305,739	\$ 3,136,993,337	\$ 3,222,206,261
Total Debt to Limit	9,175,305	10,370,108	7,343,776	9,953,171	7,779,996	14,019,547	11,254,545	31,886,306	28,915,309
Legal Debt Margin	<u>\$ 2,372,980,585</u>	<u>\$ 2,543,886,979</u>	<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>
	0.39%	0.41%	0.27%	0.32%	0.23%	0.38%	0.32%	1.02%	0.90%

Assessed Value 2018 Tax Roll	<u>13,867,245,563</u>
Debt Limit, 25% of Assessed Value	<u>3,466,811,391</u>
Amount of Debt Applicable to Debt Limit Total Bonded Debt	26,350,000
Less: Fund Balance in Debt Service Funds	<u>230,083</u>
Net Bonded Debt	<u>26,119,917</u>
Debt Margin	<u>\$ 3,440,691,474</u>

Sources: Comprehensive Annual Financial Statements

**ECTOR COUNTY, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2019**

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
2010	137,130	3,134,654,670	22,859	7.8	27,646
2011	137,130	3,292,491,300	24,010	6.2	28,000
2012	137,130	3,340,212,540	24,358	4.9	28,235
2013	137,130	3,324,991,110	24,247	3.9	29,649
2014	137,130	3,527,806,380	25,726	3.4	30,796
2015	137,130	3,583,892,550	26,135	4.2	31,900
2016	137,130	3,742,963,350	27,295	6.6	31,480
2017	137,130	4,021,885,770	29,329	3.7	32,285
2018	137,130	3,742,963,350	27,295	2.7	32,974
2019	137,130	4,197,000,780	30,606	2.9	32,179

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

**ECTOR COUNTY, TEXAS  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
SEPTEMBER 30, 2019**

Ten Largest Employers	2019			2010		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
Ector County ISD	1	3,527	4.15%	1	3,526	5.32%
Halliburton	2	2,500	2.94%	7	750	1.13%
Saulsbury Companies	3	2,398	2.82%	6	810	n/a
Medical Center Hospital	4	2,000	2.36%	2	1,700	2.56%
Keane Group	5	1,285	1.51%	n/a	n/a	n/a
City of Odessa	6	911	1.07%	4	839	1.27%
Walmart	7	869	1.02%	5	832	n/a
Odessa Regional Medical Center	8	735	0.87%	3	840	1.27%
Bobby Cox Companies, Inc.	9	698	0.82%	n/a	n/a	n/a
Ector County	10	649	0.76%	8	658	n/a
Odessa College	n/a	n/a	n/a	9	626	0.94%
Nurses Unlimited	n/a	n/a	n/a	10	597	0.90%
Total Employment		<u>84,900</u>			<u>66,317</u>	

Sources: Odessa Chamber of Commerce

**ECTOR COUNTY, TEXAS**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2019**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Governmental Activities:</b>										
Administrative	17.0	18.0	17.0	17.0	17.0	17.0	18.0	17.0	17.0	17.0
Judicial	119.5	119.5	119.5	120.0	129.5	130.0	142.5	144.0	150.0	140.0
Financial Administration	40.5	40.5	40.5	44.0	46.0	46.0	46.0	46.0	46.0	48.0
Law Enforcement	97.5	97.5	101.5	104.5	108.5	108.5	108.5	108.5	108.5	111.5
Correction	190.5	195.5	199.5	198.0	196.0	199.5	198.5	197.5	194.0	194.0
Health and Welfare	24.5	24.5	22.0	25.5	27.0	27.0	21.5	21.0	19.5	19.5
Cultural/Recreation	17.0	17.0	18.5	14.5	13.5	16.5	14.0	15.5	9.5	9.0
Library	24.0	24.0	24.0	24.0	25.0	25.5	25.5	24.0	20.0	21.5
Maintenance	49.0	49.0	49.5	54.0	40.5	42.5	43.0	43.0	39.0	54.5
Highways/Streets	30.0	30.0	29.0	27.0	27.0	27.0	26.0	30.0	27.0	27.0
Election	5.0	5.0	5.5	5.5	5.5	5.5	5.5	5.0	5.0	5.0
<b>Total Governmental Activities Full-time Equivalent</b>	<b>614.5</b>	<b>620.5</b>	<b>626.5</b>	<b>634.0</b>	<b>635.5</b>	<b>645.0</b>	<b>649.0</b>	<b>651.5</b>	<b>635.5</b>	<b>647.0</b>
<b>Business-Type Activities:</b>										
Coliseum	11.0	11.0	11.0	11.0	11.0	13.0	13.0	13.0	13.0	13.0
Airport	2.0	2.0	-	-	-	-	1.0	2.0	2.0	2.0
<b>Total Business-Type Activities Full-time Equivalent</b>	<b>13.0</b>	<b>13.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>13.0</b>	<b>14.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>
<b>Total Primary Government Full-time Equivalent</b>	<b>627.5</b>	<b>633.5</b>	<b>637.5</b>	<b>645.0</b>	<b>646.5</b>	<b>658.0</b>	<b>663.0</b>	<b>666.5</b>	<b>650.5</b>	<b>662.0</b>

Source: Ector County Budget

**ECTOR COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2019**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Judicial: (1)</b>										
<b>County Courts:</b>										
Criminal Case Filings	5,279	5,089	5,005	5,270	6,106	5,288	5,087	4,785	5,732	6,196
Civil Case Filings	323	931	683	638	607	574	528	488	857	924
Juvenile Case Filings	136	170	115	120	151	148	138	126	92	120
<b>District Courts:</b>										
Criminal Case Filings	1,395	2,059	2,160	2,436	2,142	1,385	2,929	3,728	2,917	2,702
Civil Case Filings	2,742	3,082	4,139	4,290	2,492	3,329	2,007	1,984	2,268	2,244
Justice of the Peace Case Filings	11,123	10,278	11,373	11,092	12,017	10,510	11,382	12,339	18,976	25,856
<b>Law Enforcement: (2)</b>										
Number of Law Enforcement Employees	85.0	85.0	89.0	93.0	96.0	96.0	96.0	96.0	96.0	98.0
Number of Administrative Employees	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
<b>Correction: (3)</b>										
Average Daily Adult Inmate Population	577	564	524	625	623	837	825	786	707	818
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	13,287	11,863	9,852	9,944	9,454	10,040	10,990	10,531	10,573	9,573
Number of Prisoners Released	13,555	11,976	10,004	10,152	9,819	10,010	10,005	10,176	10,062	8,976
Number of Correction Employees (2)	181.0	186.0	190.0	188.5	184.0	187.5	186.5	187.5	184.0	184.0
Number of Administrative Employees (2)	9.5	9.5	9.5	9.5	12.0	12.0	12.0	10.0	10.0	10.0
<b>Equipment Services: (4)</b>										
<b>Fuel Dispensed (Gallons):</b>										
Unleaded	153,747	156,539	155,193	182,107	177,670	158,170	173,902	177,903	172,812	177,254
Diesel	74,048	60,245	67,147	50,640	43,518	25,255	41,644	37,002	32,409	30,444
<b>Highways and Streets: (5)</b>										
Miles of Road Striped	271	240	160	194	172	170	111	199	114	17
Miles of Road Resurfaced	-	16	17	55	55	36	14	5	25	14
<b>Maintenance: (5)</b>										
Cemetery Burials	282	319	309	309	291	318	318	309	314	306
Ector County Wellness Center Visits (6)	4,114	4,255	4,391	4,664	4,747	4,544	3,438	3,562	3,310	3,141
Motor Vehicle Sales Tax Collections (7)	19,070,419	28,398,210	38,918,383	39,431,694	43,846,277	41,213,289	28,821,567	33,337,358	45,595,364	45,401,418
Motor Vehicle Collections	11,104,040	12,563,358	14,900,663	16,281,368	17,136,127	17,330,311	16,919,752	17,940,047	20,479,635	21,390,986
Coliseum Event Days (8)	-	-	-	222	272	269	263	322	272	214
Coliseum Event Attendance	-	-	-	321,830	247,262	298,745	262,149	269,137	321,005	241,963
Airport fuel sales (gallons) (9)	-	-	-	-	-	-	464,472	525,000	645,072	705,206
Airport landings	-	-	-	-	-	-	2,920	3,960	3,118	3,175
Airport departures	-	-	-	-	-	-	2,920	3,960	2,728	2,793

**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, 2019**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Judicial:</b>										
District Courtrooms	4	4	4	4	4	4	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	667
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	3
<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, 2018**

Fiscal Year	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability	(a/b) Funded Ratio	(b-a) Unfunded Actuarial Accrued Liability	c Annual Covered Payroll	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate
2009	\$ 124,591,828	136,266,794	91.4%	\$ 11,674,966	23,929,073	48.8%	4.40%
2010	126,243,735	141,930,768	89.0%	15,687,033	24,820,252	63.2%	12.76%
2011	126,136,607	145,736,803	86.6%	19,600,196	25,281,215	77.5%	12.19%
2012	127,029,596	150,805,308	84.2%	23,775,712	26,100,912	91.1%	13.48%
2013	129,745,287	153,608,405	84.5%	23,863,118	27,433,774	87.0%	14.82%
2014	133,228,049	156,563,437	85.1%	23,335,388	30,263,252	77.1%	15.91%
2015	139,333,004	169,882,340	82.0%	30,549,336	31,788,814	96.1%	15.56%
2016	211,476,682	245,391,008	86.2%	33,914,326	31,970,895	106.1%	16.26%
2017	219,909,205	255,159,554	86.2%	35,250,349	32,741,541	107.7%	17.73%
2018	224,774,914	260,882,750	86.2%	36,107,836	32,341,721	111.6%	19.10%

Source: Texas County and District Retirement System