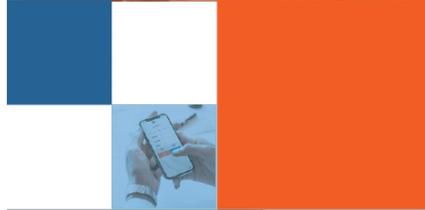


# ECTOR COUNTY, TEXAS

## ANNUAL COMPREHENSIVE FINANCIAL REPORT AND OTHER FINANCIAL INFORMATION

Year Ended September 30, 2020  
With Report of Independent Auditors



**ECTOR COUNTY, TEXAS**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

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

# ECTOR COUNTY, TEXAS.

## ANNUAL COMPREHENSIVE FINANCIAL REPORTS AND OTHER FINANCIAL INFORMATION

Year Ended September 30, 2020  
With Report of Independent Auditors

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# ECTOR COUNTY, TEXAS.

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# ECTOR COUNTY, TEXAS.

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## **INTRODUCTORY SECTION**

**ECTOR COUNTY, TEXAS  
LISTING OF ELECTED COUNTY OFFICIALS  
AS OF SEPTEMBER 30, 2020**

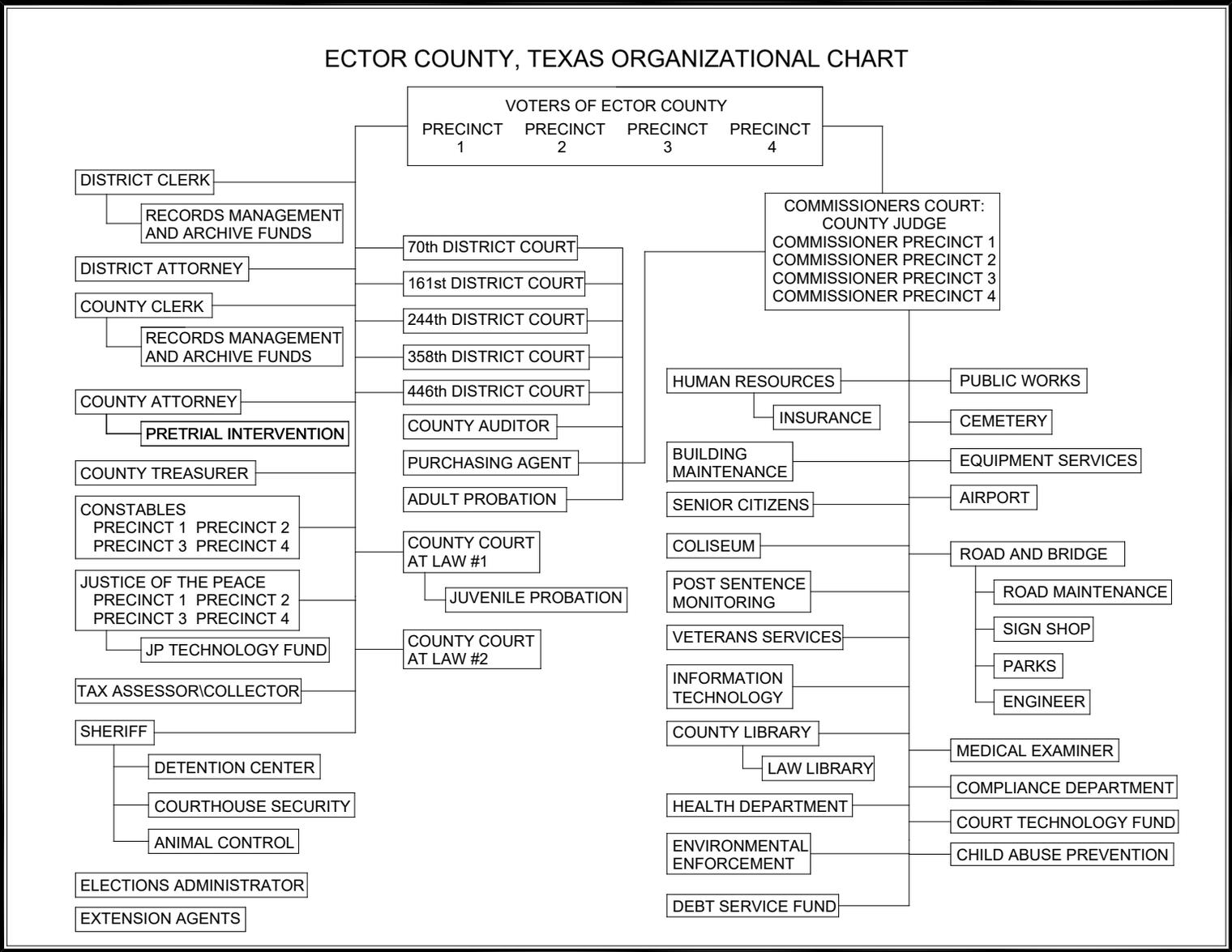
**County Judge – Debi Hays  
Commissioner – Eddy Shelton  
Commissioner – D. Greg Simmons  
Commissioner – Dale Childers  
Commissioner – Armando Rodriguez**

**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 – Carl Rogers  
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**

**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 23, 2021

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

The Annual Comprehensive Financial Report of Ector County, Texas for the fiscal year ended September 30, 2020 is hereby submitted. The report was prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board and is in compliance with V.T.C.A., Local Government Code, Section 114.025.

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

Ector County's financial statements have been audited by Whitley Penn LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Ector County for the fiscal year ended September 30, 2020, 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, 2020, 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 13.0%. The September 30, 2019 unemployment rate was 2.9%.

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, 2020, the price per barrel was approximately \$40. Since that date, the price per barrel has increased to approximately \$61. At September 30, 2020, the Permian Basin active rig count was 81 as compared to 310 for the same period in 2019. 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 2020, the tax generated \$15,060,715 as compared to \$14,751,946 in fiscal year 2019.

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 was up and running in the first quarter of 2020. The Sewell Family of Dealerships, a retail automobile dealership began construction of a \$22.5 million office and dealership facility, which opened in the spring of 2018, in the 65 acre retail development of Parks Legado. Additionally, the Sewell Family announced the acquisition of the Kelley Grimsley Auto Group and Midland Cadillac franchise. Additional new retail in the Parks Legado area included Walk On's Bistreaux, Popbar, and Growler USA. New retail in Odessa also included the 4Kidz Fun Part indoor family fun center.

During the 2013 Texas Legislative session, Ector County was successful in passing a 2% hotel motel occupancy tax. The tax, which became effective September 1, 2013, generated \$1,765,536 in 2020 as compared to \$2,370,211 in 2019. 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.

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 2019-2020 school year, Odessa College's enrollment was 7,083 while UTPB's undergraduate enrollment was 5,517. 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. The Sewell Family of Dealerships donated its old Sewell Ford campus to Odessa College to construct Sewell Auto Tech building. It includes 37,000 square feet of seven classrooms, 16 teaching bays and labs, as well as the Professional Truck Driving Academy. Odessa College received national acclaim being awarded the 2019 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).

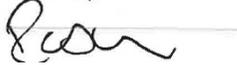
## **AWARDS AND ACKNOWLEDGEMENTS**

**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 Annual Comprehensive

financial report for the fiscal year ended September 30, 2019. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We are submitting the fiscal year 2020 Annual Comprehensive Financial Report 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,

A handwritten signature in black ink, appearing to read "Randy", is written over a horizontal line.

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, 2019

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**

## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas (the "County"), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2020, 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 XX through XX, Schedule of Revenues, Expenditures, and Changes in Fund Balance—Budget and Actual pages XX through XX, the Schedule of Changes in Net Pension Liability and Related Ratios on page XX, the Schedule of Employer Contributions Texas County & District Retirement System, page 62, Schedule of Changes in OPEB Liability and Related Ratios, page XX, 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 accompanying supplementary information, such as the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules, budgetary comparison information, and capital assets used in operation of governmental funds are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison information, and capital assets used in 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 it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Whitley Penn LLP

Odessa, Texas  
March 23, 2021

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

This discussion and analysis of the Ector County, Texas financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2020. 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 \$6,614,871, an increase of \$3,082,497 from the previous year. Total net position includes \$23,818,202 restricted for creditors and other restrictions imposed by law and \$46,136,005 invested in capital assets and an unrestricted deficit of \$76,563,905.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$53,527,415; of which \$14,542,699 or 27% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$14,542,699, which represents a decrease of \$351,981 from the prior year.
- The General Fund's fund balance of \$18,534,198, including \$14,542,699 unassigned, represents 22% of the General Fund expenditures for fiscal year 2020.
- The County's bonded indebtedness decreased by \$2,915,000, 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 and deferred outflows and inflows of resources, with the difference between the four reported as net position. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

## **ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS (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 31 individual governmental funds, of which twenty-eight 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, the Capital Projects Fund, and the Sales Tax District Fund, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside 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 \$2,019,510 at the close of this fiscal year.

STATEMENT OF NET POSITION

	Governmental Activities		Business-Type Activities		Total Activities	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 69,528,308	\$ 72,702,153	\$ 1,153,028	\$ 1,359,949	\$ 70,681,336	\$ 74,062,102
Capital Assets, Net of Accumulated Depreciation	48,526,876	36,254,263	17,676,366	16,186,239	66,203,242	52,440,502
<b>Total Assets</b>	<b>\$ 118,055,184</b>	<b>\$ 108,956,416</b>	<b>\$ 18,829,394</b>	<b>\$ 17,546,188</b>	<b>\$ 136,884,578</b>	<b>\$ 126,502,604</b>
Deferred Outflows of Resources	\$ 19,940,563	\$ 24,129,319	\$ -	\$ -	\$ 19,940,563	\$ 24,129,319
Current Liabilities	\$ 8,464,830	\$ 5,099,006	\$ 72,387	\$ 85,592	\$ 8,537,217	\$ 5,184,598
Long-Term Liabilities	138,339,500	141,521,581	-	45,144	138,339,500	141,566,725
<b>Total Liabilities</b>	<b>\$ 146,804,330</b>	<b>\$ 146,620,587</b>	<b>\$ 72,387</b>	<b>\$ 130,736</b>	<b>\$ 146,876,717</b>	<b>\$ 146,751,323</b>
Deferred Inflows of Resources	\$ 16,563,295	\$ 13,577,968	\$ -	\$ -	\$ 16,563,295	\$ 13,577,968
Net Investment in Capital Assets	\$ 28,459,639	\$ 18,988,086	\$ 17,676,366	\$ 16,186,239	\$ 46,136,005	\$ 35,174,325
Restricted	23,813,029	19,978,538	-	-	23,813,029	19,978,538
Unrestricted (deficit)	(77,644,546)	(66,079,444)	1,080,641	1,229,213	(76,563,905)	(64,850,231)
<b>Total Net Position</b>	<b>\$ (25,371,878)</b>	<b>\$ (27,112,820)</b>	<b>\$ 18,757,007</b>	<b>\$ 17,415,452</b>	<b>\$ (6,614,871)</b>	<b>\$ (9,697,368)</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 \$11,794,942 from the previous year. During the year, the County's current year recognition of other post-employment benefits (OPEB) was \$16,807,865 as reflected in Note 8, and the current year's net pension liability increased by \$12,284,496 as reflected in Note 7. Also, the County entered into capital lease for lighting and HVAC improvements in County buildings for \$6,937,620. 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 \$4,064,331 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 net position reflected a negative \$77,644,546, which is attributable to the OPEB liability and net pension obligation as noted above. It should also be noted that total net position increased from the prior year fiscal year by \$1,740,942.

**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, 2020, the Self-Funded Health Benefit Fund had excess reserves of \$8.3m or was reserved at 84% 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	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 15,961,832	\$ 18,920,417	\$ 794,769	\$ 1,127,589	\$ 16,756,601	\$ 20,048,006
Operating Grants and Contributions	3,038,526	2,187,864	54,400	44,240	3,092,926	2,232,104
Capital Grants and Contributions:	50,000	50,000	-	1,641,594	50,000	1,691,594
General Revenues:						
Property Taxes	54,093,443	55,653,862	2,483,244	3,489	56,576,687	55,657,351
Bingo Taxes	102,956	133,394	-	-	102,956	133,394
Mixed Beverage Taxes	722,915	978,320	-	-	722,915	978,320
Hotel Occupancy Tax	882,768	1,185,106	882,768	1,185,106	1,765,536	2,370,212
Sales Tax	18,466,035	11,775,935	-	-	18,466,035	11,775,935
Unrestricted Investment Earnings	866,921	1,598,582	12,451	28,836	879,372	1,627,418
Miscellaneous	243,608	1,209,706	-	-	243,608	1,209,706
<b>Total Revenues</b>	<b>\$ 94,429,004</b>	<b>\$ 93,693,186</b>	<b>\$ 4,227,632</b>	<b>\$ 4,030,854</b>	<b>\$ 98,656,636</b>	<b>\$ 97,724,040</b>
Expenses						
Administrative	\$ 1,609,947	\$ 4,007,479	\$ -	\$ -	\$ 1,609,947	\$ 4,007,479
Judicial	18,089,869	16,883,400	-	-	18,089,869	16,883,400
Financial Administration	6,139,775	5,999,711	-	-	6,139,775	5,999,711
Law Enforcement	11,659,500	9,349,825	-	-	11,659,500	9,349,825
Correction	30,123,545	26,330,273	-	-	30,123,545	26,330,273
Health and Welfare	2,179,184	2,260,113	-	-	2,179,184	2,260,113
Fire Protection	885,915	895,105	-	-	885,915	895,105
Cultural-Recreation	1,228,306	979,244	-	-	1,228,306	979,244
Library	2,064,519	1,939,334	-	-	2,064,519	1,939,334
Maintenance	7,212,494	7,157,690	-	-	7,212,494	7,157,690
Conservation of Natural Resources	148,198	132,123	-	-	148,198	132,123
Highways - Streets	9,810,416	4,577,579	-	-	9,810,416	4,577,579
Election	795,152	688,945	-	-	795,152	688,945
Interest on Long-Term Debt	852,667	883,755	-	-	852,667	883,755
Coliseum	-	-	2,127,627	2,111,282	2,127,627	2,111,282
Airport	-	-	677,676	806,907	677,676	806,907
<b>Total Expenses</b>	<b>\$ 92,799,487</b>	<b>\$ 82,084,576</b>	<b>\$ 2,805,303</b>	<b>\$ 2,918,189</b>	<b>\$ 95,604,790</b>	<b>\$ 85,002,765</b>
Excess (deficiency Before Transfers/ Gain on Sale of Capital Assets	\$ 1,629,517	\$ 11,608,610	\$ 1,422,329	\$ 1,112,665	\$ 3,051,846	\$ 12,721,275
Gain on Sale of Assets	\$ 9,181	\$ 225,974	\$ 21,470	\$ -	\$ 30,651	\$ 225,974
Internal Balance	2,244	-	(2,244)	-	-	-
Transfers	100,000	222,092	(100,000)	(222,092)	-	-
<b>Total Transfer/Gain on Sale</b>	<b>\$ 111,425</b>	<b>\$ 448,066</b>	<b>\$ (80,774)</b>	<b>\$ (222,092)</b>	<b>\$ 30,651</b>	<b>\$ 225,974</b>
Changes in Net Position	\$ 1,740,942	\$ 12,056,676	\$ 1,341,555	\$ 890,573	\$ 3,082,497	\$ 12,947,249
Net Position - Beginning	\$ (27,112,820)	\$ (39,169,496)	\$ 17,415,452	\$ 16,524,879	\$ (9,697,368)	\$ (22,644,617)
Net Position - Ending	\$ (25,371,878)	\$ (27,112,820)	\$ 18,757,007	\$ 17,415,452	\$ (6,614,871)	\$ (9,697,368)

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

**Governmental Activities.** Net position of the governmental activities increased \$1,740,942 during the year. The revenue increase in sales tax of \$6,690,100 was due to the collection of a new sales tax in the County which began in April 2019. Ad Valorem tax receipts increased from the prior year due to an increase in the tax rate adopted by the Commissioners' Court and an increase in the taxable value of properties.

Total expenses increased \$10,714,911, which is attributable mainly to the addition of sales tax expenses in the areas of law enforcement, corrections, and road improvements. 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 scheduled to open in early 2021. Administration incurred a large increase due to the increasing pension costs with TCDRS.

**Business-Type Activities.** Net position of the business-type activities increased from the previous year by \$1,341,555 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 2020 reflected a decrease in hotel occupancy tax receipts and is related to the overall economic downturn of the Permian Basin. Overall, the expenses in the Business-Type Activities decreased slightly compared to the previous year.

*FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS*

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

**Governmental Funds.** As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$53,527,415, an decrease of \$120,185 or less than 1% in comparison to the prior year. The unassigned fund balance of \$14,542,699 represents 27% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance increased \$2,447,147 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 \$4,755,796 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2020 as compared to \$3,282,807 for the previous year. These expenditures delayed deterioration; however, the overall condition of the roads was not improved through these maintenance expenditures.

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

The Debt Service Fund has a total fund balance of \$315,317, an increase of \$85,234 as compared with the prior year and is the result of increased 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 \$7,630,329 represents other revenues in the amount of \$291,507, hotel occupancy tax of \$882,768 and interest earnings of \$167,586. The expenditure of \$18,205,742 primarily represents the jail expansion project which is scheduled for completion in early 2021.

The Sales Tax District Fund accounts for revenues and expenditures relating to a voter approved sales tax that was approved in November 2018 and collections began 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 \$21,982,440 represents an excess of collections over expenditures.

**Proprietary Funds.** Business-type funds provide the same type of information found in the government-wide financial statements, but in more detail. The County has two business-type funds, the Ector County Coliseum and the Ector County Airport. With the exception of the Coliseum, which receives hotel occupancy tax revenues to support its activities, the business-type funds operate from charges for current services. For the current fiscal year, the Coliseum reported an increase in net position from the prior year of \$1,847,149. 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 \$882,768 as compared to \$1,185,106 in the prior year. The Airport reflected a decrease in net position from the prior year of \$503,350. The decrease in net position at the Airport is attributable to an operating loss of \$408,296, which includes depreciation expense in the amount of \$438,748. Transfers out accounted for \$100,000, an decrease of \$118,500 from 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 \$14,542,699 as compared to \$14,894,680 in the prior year. Revenues resulted in a negative budget variance of \$619,016. Property tax collections reflected a positive variance due to the increase in collections. Fines and Forfeitures, Charges for Services, Intergovernmental Charges, and Investment Income all reflected negative variances brought on by COVID-19.

Expenditures in the General Fund were under budget by \$6,716,579. 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. Also, during the onset of COVID-19, Departments were able to reduce spending from their budgets.

The original budget was a surplus budget. However, the final budget reflected a deficit of revenues over expenditures. The difference between the original budget and the final budget was mainly attributable to emergency appropriations in Corrections due to employee shortages in the Jail, as the County had to outsource inmates to other counties and incur additional costs to insure compliance with Texas Jail Standards. Additionally, the County implemented a radio improvement project in 2019 in order to improve countywide communications between law enforcement other first responders, and that project was not completed by year-end.

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

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 22% of total fund expenditures, while total fund balance represents 28% of total fund expenditures. The prior year unassigned fund represented 24% of total fund expenditures and total fund balance represented 32% of total fund expenditures.

The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$6,907,383 or 9%. Additional appropriations of \$1,325,137 resulted from increased expenses of outsourcing Jail inmates to other Counties. An additional appropriation of \$2,500,000 was required for the previously discussed radio project that carried over into the new fiscal year. The remaining additional appropriations were required in the Law Enforcement and Corrections categories to fund the payment of overtime. Additional appropriations represent prior period encumbrances from the fiscal year 2019 that carried over into fiscal year 2020.

**DEBT ADMINISTRATION AND CAPITAL ASSETS**

**Long-term Debt.** At September 30, 2020, the County had a total long-term debt outstanding in the amount of \$141,026,815, a net decrease from the prior year of \$494,766. The decrease includes the recognition of the current year OPEB liability of \$12,284,496 and an increase of \$16,807,865 for the current year pension liability. Scheduled debt payments of \$2,915,000 represented reductions during the fiscal year. According to Texas statutes, the County has a debt limit \$3,987,036,944.

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 2020:

	<u>Balance October 1, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2020</u>
Tax Notes – Series 2015	\$ 2,915,000	\$	\$ (2,915,000)	\$ -
Tax Notes -- Series 2017	23,435,000	-	-	23,435,000
Bond Premium	1,640,349	-	(82,171)	1,558,178
Capital Lease	-	6,937,620	-	6,937,620
Compensated Absences	1,262,586	3,332,787	(3,244,633)	1,350,740
Net OPEB Liability	70,241,304	12,284,496	-	82,525,800
Net Pension Liability	42,027,342	-	(16,807,865)	25,219,477
<b>Total</b>	<u>\$ 141,521,581</u>	<u>\$ 22,554,903</u>	<u>\$ (23,049,669)</u>	<u>\$ 141,026,815</u>

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

**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, 2020, net capital assets of the governmental activities totaled \$48,526,876, reflecting a net increase of \$12,272,613. Net capital assets of the business-type activities totaled \$17,676,366, reflecting a net increase of \$1,490,127 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$2,314,375 for governmental activities and \$990,937 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,020,404	\$ 2,020,404	\$ 737,762	\$ 737,762	\$ 2,758,166	\$ 2,758,166
Buildings	6,378,324	6,735,774	2,233,282	2,401,664	8,611,606	9,137,438
Improvements Other Than Buildings	8,040,414	1,347,469	4,417,059	4,888,305	12,457,473	6,235,774
Machinery and equipment	3,535,794	1,845,744	273,647	247,630	3,809,441	2,093,374
Infrastructure	5,904,755	6,617,569	5,734,531	6,012,957	11,639,286	12,630,526
Construction in Progress	22,647,185	17,687,303	4,280,085	1,897,921	26,927,270	19,585,224
	<u>\$ 48,526,876</u>	<u>\$ 36,254,263</u>	<u>\$ 17,676,366</u>	<u>\$ 16,186,239</u>	<u>\$ 66,203,242</u>	<u>\$ 52,440,502</u>

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

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

For fiscal year 2019, the Commissioners' Court authorized an election in the area of Ector County outside the city limits of Odessa to develop a sales tax district to include an additional 1.25 cent sales tax, which the voters did pass. The tax began being assessed in April 2019. While the sales tax is required to be expended within the district, the majority of the County's operations: law enforcement, jail and road maintenance are within the district and the receipt of the sales tax will affect the amount of required ad valorem taxes throughout the County. For fiscal year 2021, the Commissioners' Court budgeted \$12,030,000 in revenues and \$20,051,588 expenditures for the Sales Tax District, as there were no expenditures for fiscal year 2020.

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 2021 budget was adopted by September 30, 2020 with total General Fund expenditures of \$64,887,321, a 6% decrease from the fiscal year 2020 actual expenditures. The total property tax rate for fiscal year 2021 is \$.365 per \$100 of valuation. Decreases in the fiscal year 2021 budget compared to fiscal year 2020 actual expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents \$58,560,633 for fiscal year 2021. Actual 2020 personnel expenditures were \$58,712,880, including benefits. 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 2021, the County budgeted in the General Fund \$693,320 towards vehicle maintenance as compared to the actual expenditure of \$2,968,108 for fiscal year 2020. Expenditure represents repair and maintenance as well as the purchase of new vehicles.
- All other operating expenditures were held comparable to the prior year.

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

It should also be noted that for fiscal year 2021, the Commissioners' Court has adopted a balanced budget.

**REQUEST FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Ector County Auditor at 1010 East 8<sup>th</sup> Street, Odessa, Texas 79761, 432-498-4099, or visit the County's web site at [www.co.ector.tx.us](http://www.co.ector.tx.us).

## **BASIC FINANCIAL STATEMENTS**

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2020**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,130,671	\$ 192,516	\$ 6,323,187
Investments	59,226,506	794,571	60,021,077
Receivables, net of allowance for uncollectables	3,883,605	204,099	4,087,704
Internal balances	38,158	(38,158)	-
Inventories	31,821	-	31,821
Prepaid expenses	5,127	-	5,127
Due from other governments	212,420	-	212,420
Capital assets, (nondepreciable):			
Land	2,020,404	737,762	2,758,166
Construction in progress	22,647,185	4,280,085	26,927,270
Capital assets, (net of accumulated depreciation):			
Buildings	6,378,324	2,233,282	8,611,606
Improvements	8,040,414	4,417,059	12,457,473
Infrastructure	5,904,755	5,734,531	11,639,286
Machinery and equipment	3,535,794	273,647	3,809,441
<b>TOTAL ASSETS</b>	<b>118,055,184</b>	<b>18,829,394</b>	<b>136,884,578</b>
<b>Deferred outflows of resources</b>			
Contributions made subsequent to measurement date-Pensions	5,868,625	-	5,868,625
Expected and actual experience-OPEB	212,513	-	212,513
Changes in Assumptions-OPEB	11,897,114	-	11,897,114
Contributions made subsequent to measurement date-OPEB	1,962,311	-	1,962,311
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>19,940,563</b>	<b>-</b>	<b>19,940,563</b>
<b>LIABILITIES</b>			
Accounts payable and other liabilities	5,030,854	43,633	5,074,487
Accrued interest payable	42,247	-	42,247
Due to other governments	577,102	-	577,102
Unearned revenue	127,312	3,837	131,149
Noncurrent liabilities:			
Due within one year	2,687,315	24,917	2,712,232
Due in more than one year	138,339,500	-	138,339,500
<b>TOTAL LIABILITIES</b>	<b>146,804,330</b>	<b>72,387</b>	<b>146,876,717</b>
<b>Deferred Inflows of resources</b>			
Differences between expected and actual experience OPEB	9,348,234	-	9,348,234
Changes in Assumptions-OPEB	978,584	-	978,584
Net difference Projected and Actual Earnings-Pension	6,224,342	-	6,224,342
Difference between expected and actual experience Pension	12,135	-	12,135
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>16,563,295</b>	<b>-</b>	<b>16,563,295</b>
<b>NET POSITION</b>			
Net investment in capital assets	28,459,639	17,676,366	46,136,005
Restricted for:			
Creditors	2,401,017	-	2,401,017
Imposed by law, program purposes	21,096,851	-	21,096,851
Debt service	315,161	-	315,161
Unrestricted (deficit)	(77,644,546)	1,080,641	(76,563,905)
<b>TOTAL NET POSITION</b>	<b>\$ (25,371,878)</b>	<b>\$ 18,757,007</b>	<b>\$ (6,614,871)</b>

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES  
SEPTEMBER 30, 2020**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributors
<b>Primary Government</b>				
Governmental Activities:				
Administrative	\$ 1,609,947	\$ 3,812,039	\$ 466,680	\$ -
Judicial	18,089,869	4,514,352	244,615	-
Financial administration	6,139,775	-	-	-
Law enforcement	11,659,500	444,242	70,690	-
Correction	30,123,545	3,756,641	1,051,330	-
Health and welfare	2,179,184	1,148,013	1,045,802	50,000
Fire protection	885,915	-	-	-
Cultural-recreation	1,228,306	4,983	-	-
Library	2,064,519	29,865	-	-
Maintenance	7,212,494	-	-	-
Conservation of natural resources	148,198	-	-	-
Highways and streets	9,810,416	2,209,124	26,398	-
Election	795,152	42,573	133,011	-
Interest on long-term debt	852,667	-	-	-
<b>Total governmental activities</b>	<b>92,799,487</b>	<b>15,961,832</b>	<b>3,038,526</b>	<b>50,000</b>
Business-Type Activities:				
Coliseum	2,127,627	526,189	53,600	-
Airport	677,676	268,580	800	-
<b>Total business-type activities</b>	<b>2,805,303</b>	<b>794,769</b>	<b>54,400</b>	<b>-</b>
<b>Total primary government</b>	<b>\$ 95,604,790</b>	<b>\$ 16,756,601</b>	<b>\$ 3,092,926</b>	<b>\$ 50,000</b>

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES – CONTINUED  
SEPTEMBER 30, 2020**

Functions/Programs	Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Primary Government</b>			
<b>Governmental Activities:</b>			
Administrative	\$ 2,668,772	\$ -	\$ 2,668,772
Judicial	(13,330,902)	-	(13,330,902)
Financial administration	(6,139,775)	-	(6,139,775)
Law enforcement	(11,144,568)	-	(11,144,568)
Correction	(25,315,574)	-	(25,315,574)
Health and welfare	64,631	-	64,631
Fire protection	(885,915)	-	(885,915)
Cultural-recreation	(1,223,323)	-	(1,223,323)
Library	(2,034,654)	-	(2,034,654)
Maintenance	(7,212,494)	-	(7,212,494)
Conservation of natural resources	(148,198)	-	(148,198)
Highways and streets	(7,574,894)	-	(7,574,894)
Election	(619,568)	-	(619,568)
Interest on long-term debt	(852,667)	-	(852,667)
Total governmental activities	(73,749,129)	-	(73,749,129)
<b>Business-Type Activities:</b>			
Coliseum	-	(1,547,838)	(1,547,838)
Airport	-	(408,296)	(408,296)
Total business-type activities	-	(1,956,134)	(1,956,134)
Total primary government	\$ (73,749,129)	\$ (1,956,134)	\$ (75,705,263)
<b>General Revenues:</b>			
Property taxes	54,093,443	2,483,244	56,576,687
Bingo tax	102,956	-	102,956
Mixed beverage tax	722,915	-	722,915
Hotel occupancy tax	882,768	882,768	1,765,536
Sales Tax	18,466,035	-	18,466,035
Unrestricted investment earnings	866,921	12,451	879,372
Miscellaneous	243,608	-	243,608
Gain on sale of capital assets	9,181	21,470	30,651
Internal balance	2,244	(2,244)	-
Transfers	100,000	(100,000)	-
Total general revenues and transfers	75,490,071	3,297,689	78,787,760
Change in net position	1,740,942	1,341,555	3,082,497
Net position, beginning of year	(27,112,820)	17,415,452	(9,697,368)
Net position, end of year	(25,371,878)	18,757,007	(6,614,871)

See accompanying notes to financial statements.

ECTOR COUNTY, TEXAS

GOVERNMENTAL FUNDS  
BALANCE SHEET  
SEPTEMBER 30, 2020

	<u>General Fund</u>	<u>Farm to Market and Lateral Road Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and cash equivalents	\$ 584,735	\$ 88,146	\$ 32,127	\$ 1,180,948	\$ 1,521,341	\$ 753,912	\$ 4,161,209
Investments	19,626,446	2,335,969	261,878	7,019,459	18,318,185	2,303,468	49,865,405
Property taxes receivable	4,758,442	129,083	380,056	-	-	-	5,267,581
Less allowance for uncollectible taxes	(4,520,520)	(122,629)	(361,053)	-	-	-	(5,004,202)
Accounts receivable, net	1,037,746	60,146	2,460	2,274	2,288,542	6,784	3,397,952
Due from other funds	14	-	-	-	-	19,704	19,718
Due from other governments	95,349	-	-	-	-	117,071	212,420
Inventories	31,821	-	-	-	-	-	31,821
Prepaid items	5,127	-	-	-	-	-	5,127
Total assets	<u>21,619,160</u>	<u>2,490,715</u>	<u>315,468</u>	<u>8,202,681</u>	<u>22,128,068</u>	<u>3,200,939</u>	<u>57,957,031</u>

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**GOVERNMENTAL FUNDS  
BALANCE SHEET (CONTINUED)  
SEPTEMBER 30, 2020**

	<u>General Fund</u>	<u>Farm to Market and Lateral Road Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>LIABILITIES DEFERRED INFLOWS AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 1,808,408	\$ 302,049	\$ -	\$ 572,352	\$ 145,628	\$ 220,988	\$ 3,049,425
Due to other funds	21,765	32	151	-	-	14	21,962
Due to other governments	577,102	-	-	-	-	-	577,102
Deferred revenue	23,872	-	-	-	-	103,440	127,312
Total liabilities	<u>2,431,147</u>	<u>302,081</u>	<u>151</u>	<u>572,352</u>	<u>145,628</u>	<u>324,442</u>	<u>3,775,801</u>
<b>DEFERRED INFLOW OF RESOURCES</b>							
Unavailable revenue	\$ 653,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 653,815
<b>FUND BALANCES</b>							
<b>Nonspendable:</b>							
Inventories & prepaid items	36,948	-	-	-	-	-	36,948
<b>Restricted</b>							
Creditors	1,619,753	260,623	-	381,595	16,588	122,458	2,401,017
Imposed by law	-	1,348,131	156	19,201	18,779,574	949,789	21,096,851
Retirement of long-term debt	-	-	315,161	-	-	-	315,161
<b>Committed:</b>							
Program purposes	162,803	-	-	5,185,542	-	-	5,348,345
Assigned	2,171,995	579,880	-	2,043,991	3,186,278	1,804,250	9,786,394
Unassigned	14,542,699	-	-	-	-	-	14,542,699
Total fund balances	<u>18,534,198</u>	<u>2,188,634</u>	<u>315,317</u>	<u>7,630,329</u>	<u>21,982,440</u>	<u>2,876,497</u>	<u>53,527,415</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 21,619,160</u>	<u>\$ 2,490,715</u>	<u>\$ 315,468</u>	<u>\$ 8,202,681</u>	<u>\$ 22,128,068</u>	<u>\$ 3,200,939</u>	<u>\$ 57,957,031</u>

See accompanying notes to financial statements.

ECTOR COUNTY, TEXAS

GOVERNMENTAL FUNDS  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020

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

Total Fund Balances	\$	53,527,415
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		46,709,906
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds		211,312
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.		11,217,468
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(141,069,062)
Deferred outflows and inflows of resources, net		<u>4,031,083</u>
Net position of governmental activities	\$	<u><u>(25,371,878)</u></u>

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See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES**  
**YEAR ENDED SEPTEMBER 30, 2020**

	General Fund	Farm to Market and Lateral Road Fund	Debt Service Fund
<b>REVENUES</b>			
Property tax, penalties and interest	\$ 53,445,783	\$ 844,388	\$ 3,931,267
Sales tax	-	-	-
Fines and forfeitures	1,505,193	-	-
Licenses and permits	339,179	-	-
Intergovernmental charges	2,337,346	480,983	-
Charges for current services	9,930,502	1,754,423	-
Investment income	367,150	46,434	7,498
Other Revenue	23,772	116	-
Hotel Occupancy tax	-	-	-
Total revenues	<u>67,948,925</u>	<u>3,126,344</u>	<u>3,938,765</u>
<b>EXPENDITURES</b>			
Current			
Administrative	1,642,970	-	-
Judicial	14,331,461	-	-
Financial administration	5,452,948	-	-
Law enforcement	10,295,936	-	-
Correction	21,995,196	-	-
Health and welfare	1,235,425	-	-
Fire protection	880,538	-	-
Cultural – recreation	534,985	-	-
Library	1,577,016	-	-
Maintenance	5,315,681	889,482	-
Conservation of natural resources	147,872	-	-
Highways and streets	-	4,755,796	-
Election	-	-	-
Nondepartmental and other	1,971,265	-	-
Total current	<u>65,381,293</u>	<u>5,645,278</u>	<u>-</u>
Debt service			
Principal retirement	-	-	2,915,000
Interest and other	-	-	938,531
Total Debt service	<u>-</u>	<u>-</u>	<u>3,853,531</u>
Total Expenditures	<u>65,381,293</u>	<u>5,645,278</u>	<u>3,853,531</u>
Excess (deficiency) of revenues over expenditures	<u>2,567,632</u>	<u>(2,518,934)</u>	<u>85,234</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of capital lease	-	-	-
Transfers in	-	-	-
Transfers (out)	(3,882,736)	-	-
Total other financing Sources (uses)	<u>(3,882,736)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(1,315,104)	(2,518,934)	85,234
Fund balances, beginning of year	19,849,302	4,707,568	230,083
Fund balances, end of year	<u>\$ 18,534,198</u>	<u>\$ 2,188,634</u>	<u>\$ 315,317</u>

See accompanying notes to financial statements.

ECTOR COUNTY, TEXAS

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020

	Capital Projects Fund	Sales Tax District	Nonmajor Governmental Funds	Total Governmental al Funds
<b>REVENUES</b>				
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ 58,221,438
Sales tax	-	18,466,035	-	18,466,035
Fines and forfeitures	-	-	-	1,505,193
Licenses and permits	-	-	-	339,179
Intergovernmental charges	526,267	-	1,514,795	4,859,391
Charges for current services	19,119	-	1,357,500	13,061,544
Investment income	167,586	167,928	27,107	783,703
Other Revenue	291,507	-	11,848	327,243
Hotel Occupancy tax	882,768	-	-	882,768
Total revenues	<u>1,887,247</u>	<u>18,633,963</u>	<u>2,911,250</u>	<u>98,446,494</u>
<b>EXPENDITURES</b>				
Current				
Administrative	35,813	-	8,914	1,687,697
Judicial	17,809	-	1,508,006	15,857,276
Financial administration	62,147	-	-	5,515,095
Law enforcement	885	858,114	23,664	11,178,599
Correction	4,940,558	2,687,689	999,419	30,622,862
Health and welfare	380,098	532,908	353,477	2,501,908
Fire protection	-	-	-	880,538
Cultural – recreation	4,190	-	241,653	780,828
Library	1,075	-	165,815	1,743,906
Maintenance	3,060	-	-	6,208,223
Conservation of natural resources	326	-	-	148,198
Highways and streets	146	4,380,506	-	9,136,448
Election	1,685	-	758,290	759,975
Nondepartmental and other	12,757,950	-	-	14,729,215
Total current	<u>18,205,742</u>	<u>8,459,217</u>	<u>4,059,238</u>	<u>101,750,768</u>
Debt service				
Principal retirement	-	-	-	2,915,000
Interest and other	-	-	-	938,531
Total Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,853,531</u>
Total Expenditures	<u>18,205,742</u>	<u>8,459,217</u>	<u>4,059,238</u>	<u>105,604,299</u>
Excess (deficiency) of revenues over expenditures	<u>(16,318,495)</u>	<u>10,174,746</u>	<u>(1,147,988)</u>	<u>(7,157,805)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	6,937,620	-	-	6,937,620
Transfers in	1,950,000	-	2,032,736	3,982,736
Transfers (out)	-	-	-	(3,882,736)
Total other financing Sources (uses)	<u>8,887,620</u>	<u>-</u>	<u>2,032,736</u>	<u>7,037,620</u>
Net changes in fund balances	(7,430,875)	10,174,746	884,748	(120,185)
Fund balances, beginning of year	15,061,204	11,807,694	1,991,749	53,647,600
Fund balances, end of year	<u>\$ 7,630,329</u>	<u>\$ 21,982,440</u>	<u>\$ 2,876,497</u>	<u>\$ 53,527,415</u>

See accompanying notes to 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, 2020**

Amounts reported for governmental activities in the statement of activities (page 16) are different because:

Net change in fund balances-total governmental funds (page 21).	\$	(120,185)
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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.		11,953,392
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Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		(4,852,304)
---	--	-------------

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.		582,920
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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.		(6,604,729)
--	--	-------------

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.		781,848
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Change in net position of government activities (page 16)	\$	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-top: 1px solid black; border-bottom: 3px double black;">1,740,942</td> </tr> </table>	1,740,942
1,740,942			

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	\$ 79,571	\$ 112,945	\$ 192,516	\$ 1,969,462
Investments	477,152	317,419	794,571	9,361,101
Accounts receivable, net	192,170	11,929	204,099	10,962
Due from other funds	2,004	240	2,244	-
Total current assets	<u>750,897</u>	<u>442,533</u>	<u>1,193,430</u>	<u>11,341,525</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	8,910,678	3,638,843	12,549,521	37,468
Equipment	1,459,738	170,034	1,629,772	9,552,999
Infrastructure	807,803	10,501,718	11,309,521	-
Construction in progress	4,280,085	-	4,280,085	-
Less accumulated depreciation and amortization	(11,473,053)	(8,681,054)	(20,154,107)	(8,490,225)
Net property, plant and equipment	<u>9,717,126</u>	<u>7,959,240</u>	<u>17,676,366</u>	<u>1,816,970</u>
Total assets	<u>10,468,023</u>	<u>8,401,773</u>	<u>18,869,796</u>	<u>13,158,495</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	37,555	6,078	43,633	1,981,429
Compensated absences payable	24,917	-	24,917	-
Unearned revenues	3,837	-	3,837	-
Total current liabilities	<u>66,309</u>	<u>6,078</u>	<u>72,387</u>	<u>1,981,429</u>
<b>NET POSITION</b>				
Investment in capital assets	9,717,126	7,959,240	17,676,366	1,816,970
Unrestricted	684,588	436,455	1,121,043	9,360,096
Total net position	<u>\$ 10,401,714</u>	<u>\$ 8,395,695</u>	<u>\$ 18,797,409</u>	<u>\$ 11,177,066</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

(40,402)  
\$ 18,757,007

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED SEPTEMBER 30, 2020**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 526,189	\$ 268,580	\$ 794,769	\$ 13,555,652
Other revenues	53,600	800	54,400	151,188
Total operating revenues	579,789	269,380	849,169	13,706,840
<b>OPERATING EXPENSES</b>				
Salaries	564,222	14,627	578,849	-
Employee benefits	268,663	19,022	287,685	-
Auto allowance	4,200	-	4,200	-
Departmental supplies and other	21,178	2,349	23,527	516,340
Maintenance and repairs	283,214	111,885	395,099	325,376
Professional services	54,649	12,272	66,921	1,590,718
Utilities	314,025	41,618	355,643	16,240
Insurance	59,355	37,155	96,510	2,730,032
Claims	-	-	-	7,387,579
Other	5,932	-	5,932	-
Depreciation	552,189	438,748	990,937	493,269
Total Operating Expenses	2,127,627	677,676	2,805,303	13,059,554
Operating income (loss)	(1,547,838)	(408,296)	(1,956,134)	647,286
<b>Nonoperating Revenue (Expenses)</b>				
Investment income	7,735	4,716	12,451	133,218
Gain (loss) on retirement of assets	21,470	-	21,470	(900)
Hotel Occupancy Tax	882,768	-	882,768	-
Property tax, penalties and interest	2,483,014	230	2,483,244	-
Total nonoperating revenues (expenses)	3,394,987	4,946	3,399,933	132,318
Income before contributions and transfers out	1,847,149	(403,350)	1,443,799	779,604
<b>Capital contributions</b>	-	-	-	-
<b>Transfers (out)</b>	-	(100,000)	(100,000)	-
Changes in net position	1,847,149	(503,350)	1,343,799	779,604
<b>Net position, beginning of year</b>	8,554,565	8,899,045		10,397,462
<b>Net position, end of year</b>	\$ 10,401,714	\$ 8,395,695		\$ 11,177,066

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

(2,244)  
\$ 1,341,555

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Business-Type Activities – Enterprise Funds</u>			<u>Governmental Activities Internal Service Funds</u>
	<u>Coliseum</u>	<u>Airport</u>	<u>Total</u>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 311,333	\$ 271,839	\$ 583,172	\$ 13,761,695
Cash received from interfund revenues	13,058	145	13,203	-
Cash received from miscellaneous sources	53,600	800	54,400	-
Cash received from other income	-	-	-	168,353
Cash paid to employees	(851,029)	(20,910)	(871,939)	-
Cash paid for goods and services	(764,471)	(224,821)	(989,292)	(12,199,896)
<b>NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	<u>(1,237,509)</u>	<u>27,053</u>	<u>(1,210,456)</u>	<u>1,730,152</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING</b>				
Hotel occupancy tax	882,768	-	882,768	-
Transfer	-	(100,000)	(100,000)	-
Property tax, penalties and interest	2,504,484	230	2,504,714	-
<b>NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES</b>	<u>3,387,252</u>	<u>(99,770)</u>	<u>3,287,482</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(2,481,064)	-	(2,481,064)	(813,390)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(2,481,064)</u>	<u>-</u>	<u>(2,481,064)</u>	<u>(813,390)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(418,171)	(54,168)	(472,339)	(3,570,224)
Proceeds from sale of investments	810,000	223,500	1,033,500	3,544,327
Investment income received on investments	7,735	4,716	12,451	133,218
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>399,564</u>	<u>174,048</u>	<u>573,612</u>	<u>107,321</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	68,243	101,331	169,574	1,024,083
<b>CASH, BEGINNING OF YEAR</b>	11,328	11,614	22,942	945,379
<b>CASH, END OF YEAR</b>	<u>\$ 79,571</u>	<u>\$ 112,945</u>	<u>\$ 192,516</u>	<u>\$ 1,969,462</u>

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
YEAR ENDED SEPTEMBER 30, 2020**

	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)	\$ (1,547,838)	\$ (408,296)	\$ (1,956,134)	\$ 647,286
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	552,189	438,748	990,937	493,269
(Increase) decrease in accounts receivable	(191,518)	3,259	(188,259)	206,043
Decrease in due from other funds	1,204	145	1,349	-
Decrease (increase) in due from other governments	-	-	-	-
Increase (decrease) in accounts payable	(26,118)	(520)	(26,638)	718,507
Decrease in compensated absences	(13,944)	(6,283)	(20,227)	-
Increase in due to other funds	11,854	-	11,854	-
Increase (decrease) in unearned revenue	(23,338)	-	(23,338)	(334,953)
Total adjustments	310,329	435,349	745,678	1,082,866
Net cash (used in) provided by operating activities	\$ (1,237,509)	\$ 27,053	\$ (1,210,456)	\$ 1,730,152

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
SEPTEMBER 30, 2020**

**ASSETS**

Cash and cash equivalents	\$	6,784,259
Investments		6,064,318
Due from other governments		225,471
Accounts receivable		550
Total assets	\$	<u>13,074,598</u>

**LIABILITIES**

Accounts payable	\$	467,713
Due to other governments		2,443,103
Deposits		10,163,782
Total liabilities	\$	<u>13,074,598</u>

See accompanying notes to financial statements.

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020**

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See accompanying notes to financial statements.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. Summary of Significant Accounting Policies

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

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

##### A. Reporting Entity

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

There are no component units.

##### B. Government-Wide and Fund Financial Statements

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

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

The government-wide statement of activities identifies the relative financial burden of each of the County's functions (Administrative, Judicial, Financial Administration, Law Enforcement, Correction, Health and Welfare, Fire Protection, Cultural and Recreation, Library, Maintenance, Conservation of Natural Resources, Highways and Streets, Election, and Other) or segments (Coliseum and Airport) on the taxpayers by identifying direct expenses and the extent of self support through program revenues. Direct expenses are clearly identifiable expenses that can be specifically associated with a function or segment.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. Summary of Significant Accounting Policies – continued

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

Program revenues are revenues derived directly from the function or segment or from other sources which reduce the net cost of the function to be financed from general government revenues. Program revenues are 1) charges to customers who purchase, use, or directly benefit from services provided by a function or segment and which are generated by that function, 2) grants and contributions restricted to operating requirements of a function or segment and, 3) grants and contributions restricted to capital requirements of a function or segment. Items such as taxes, unrestricted investment earnings and non-specific grants are not included as program revenues but are instead reported as general revenues which normally cover the net cost of a function or segment.

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

Fund level financial statements are presented for governmental funds and proprietary funds with a focus on major funds, 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.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. *Summary of Significant Accounting Policies – continued*

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

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

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

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

- General Fund – Ad valorem taxes, interest and federal and state grant proceeds, except where such grants are expenditure driven and other requirements related to the grant have not been met.
- Special Revenue Funds – Federal and state grant proceeds and interest, except where such grants are expenditure driven and other requirements related to the grant have not been met.
- Debt Service Fund – Ad valorem taxes and interest.
- Capital Projects Fund – Interest.
- Sales Tax Fund - Sales tax collected in accordance with local government code 387.

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:

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. *Summary of Significant Accounting Policies – continued*

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

#### 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.

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.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. Summary of Significant Accounting Policies – continued

##### C. Measurement Focus and Basis of Accounting – Continued

###### PROPRIETARY FUNDS

All Proprietary Funds are considered major funds.

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

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

###### OTHER FUND TYPES

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

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

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

##### 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, 2020

#### 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.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**1. Summary of Significant Accounting Policies – continued**

*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.

*H. Capital Assets*

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

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

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

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

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

*I. Federal and State Grants and Entitlements*

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

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

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. Summary of Significant Accounting Policies – continued

##### *J. Compensated Absences*

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

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' service already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

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

##### *K. Long-Term Obligations*

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

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

##### *L. Leases*

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

##### *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.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. Summary of Significant Accounting Policies – continued

##### *M. Fund Equity – continued*

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

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

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

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

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

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

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

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

##### *N. Revenue Recognition – Property Taxes*

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

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

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, 2020 has been reported. The tax is levied based on the estimated market values as determined by the Ector County Appraisal District.

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 1. Summary of Significant Accounting Policies – continued

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

The combined tax rate of the 2020 tax roll for the 2019-2020 fiscal year was 0.365000 per \$100 assessed valuation, resulting in a tax levy of approximately \$58,210,728 on an assessed valuation of \$15,948,147,775.

##### *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, 2020**

**1. Summary of Significant Accounting Policies – continued**

*P. Recent 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.

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, was issued in May 2020. This statement extends the effective dates for various statements, including

Statement 83—reporting periods beginning after June 15, 2019

Statement 84 and Implementation Guide 2019-2—reporting periods beginning after December 15, 2019

Statement 87 and Implementation Guide 2019-3—fiscal years beginning after June 15, 2021, and all reporting periods thereafter

Statement 88—reporting periods beginning after June 15, 2019

Statement 89—reporting periods beginning after December 15, 2020

Earlier application of the provisions is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**1. Summary of Significant Accounting Policies – continued**

*P.* Recent Accounting Pronouncements – continued

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, was issued in May 2020. This statement provides guidance on accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government and end users (governments). The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, was issued in June 2020. The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution plans, OPEB plans, and employee benefit plans other than pension or OPEB plans; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. The changes for potential component units are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this statement.

**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 \$141,069,062 difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$ 24,993,178
Accrued interest payable	42,247
Compensated absences payable	1,350,740
Net OPEB liability	82,525,800
Net pension liability	25,219,477
Capital lease	6,937,620
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 141,069,062</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**2. Reconciliation of Government-Wide and Fund Financial Statements – continued**

“Deferred inflows and outflows of resources, net.” The implementation of GASB 68 (pension) and GASB 75 (OPEB) required that certain expenditures be recorded as a deferred outflow of resources and to defer recognition as a deferred inflow of resources. The details of this \$4,031,083 difference are as follows:

Contributions subsequent to the measurement date	\$ 7,830,936
Expected and Actual Experience	(9,147,856)
Changes in economic/demographic gains/losses	-
Projected and Actual Earnings-Pension	(6,224,342)
Changes in assumption changes	10,918,530
Receivables	653,815
	\$ 4,031,083

“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 \$46,709,906 difference are as follows:

Capital assets	\$ 116,292,349
Less: Accumulated depreciation	(69,582,443)
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	\$ 46,709,906

“Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred.” The details of this \$211,312 difference are as follows:

Property taxes receivable	\$ 211,312
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$ 211,312

**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 \$11,953,392 difference are as follows:

Capital outlay	\$ 13,796,094
Depreciation expense	(1,821,106)
Loss on disposal	(21,596)
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$ 11,953,392

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**2. Reconciliation of Government-Wide and Fund Financial Statements – continued**

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 \$582,920 difference are as follows:

Issuance of capital lease	\$ (6,937,620)
Principal retirements	2,915,000
Amortization of bond premium	82,171
Decrease (Increase) in net OPEB liability	(12,284,496)
Decrease (Increase) in net pension liability	16,807,865
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$ 582,920

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 \$(6,604,729) difference are as follows:

Current period change in accrued interest	\$ 3,693
Compensated absences	(88,154)
Recognition/amortization of deferred outflow/inflow of resources	(6,520,268)
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$ (6,604,729)

**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 \$6,323,187 in cash and \$6,784,259 in agency funds and \$8,635,468 of certificates of deposit and the respective bank balances totaled \$23,511,589. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and \$23,261,589 was covered by collateral held by the pledging bank’s agent for the County in the County’s name.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**3. Cash and Investments — continued**

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, 2020, are:

	Carrying And Fair Value	Effective Duration or Weighted Average	Credit Risk
Investments:			
Certificates of deposits	\$ 8,635,468	5 to 36 months	
Investments Pools:			
Investment in Texpool	14,699,529	36 days	AAAm – S & P
Investment in TexStar	14,450,718	45 days	AAAm – S & P
Investment in LOGIC	12,164,514	52 days	AAAm – S & P
Investment in Texas CLASS	16,135,166	54 days	AAAm – S & P
Total investments	\$ 66,085,395	(Includes \$6,084,318 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, 2020, 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

**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, 2020, all investments (as listed in Note 3), are level 1.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**5. Receivables**

Receivables as of September 30, 2020, for the County's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	<u>General</u>	<u>Farm to Market and Lateral Road Fund</u>	<u>Debt Service</u>	<u>Capital Project</u>	
Receivables:					
Property taxes	\$ 4,758,442	\$ 129,083	\$ 380,056	\$ -	
Accounts receivable, net	<u>1,037,746</u>	<u>60,146</u>	<u>2,460</u>	<u>2,274</u>	
Gross receivable	5,796,188	189,229	382,516	2,274	
Less: allowance for uncollectibles	<u>(4,520,520)</u>	<u>(122,629)</u>	<u>(361,053)</u>	<u>-</u>	
Net total receivables	<u>\$ 1,275,668</u>	<u>\$ 66,600</u>	<u>\$ 21,463</u>	<u>\$ 2,274</u>	

	<u>Sales Tax District</u>	<u>Coliseum</u>	<u>Airport</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:					
Property taxes	\$ -	\$ 11,954	\$ 3,261	\$ -	\$ 5,282,796
Accounts receivable, net	<u>2,288,542</u>	<u>191,572</u>	<u>11,766</u>	<u>6,784</u>	<u>3,601,290</u>
Gross receivable	2,288,542	203,526	15,027	6,784	8,884,086
Less: allowance for uncollectibles	<u>-</u>	<u>(11,356)</u>	<u>(3,098)</u>	<u>-</u>	<u>(5,018,656)</u>
Net total receivables	<u>\$ 2,288,542</u>	<u>\$ 192,170</u>	<u>\$ 11,929</u>	<u>\$ 6,784</u>	<u>\$ 3,865,430</u>

**6. Capital Assets**

Capital asset activity for the year ended September 30, 2020, was as follows:

Primary government

	<u>Beginning Balance</u>	<u>Additions/ Completions</u>	<u>Retirements/ Adjustments</u>	<u>Ending Balance</u>
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,020,404	\$ -	\$ -	\$ 2,020,404
Construction in progress	<u>17,687,303</u>	<u>4,959,882</u>	<u>-</u>	<u>22,647,185</u>
Total capital assets, not being depreciated:	<u>19,707,707</u>	<u>4,959,882</u>	<u>-</u>	<u>24,667,589</u>
Capital assets, being depreciated:				
Buildings	14,355,105	-	-	14,355,105
Improvements other than buildings	26,130,778	6,937,620	(61,732)	33,006,666
Infrastructure	38,596,679	-	(125,377)	38,471,302
Machinery and equipment	<u>14,099,141</u>	<u>2,711,982</u>	<u>(712,241)</u>	<u>16,098,882</u>
Total assets, being depreciated	<u>\$ 93,181,703</u>	<u>\$ 9,649,602</u>	<u>\$ (899,350)</u>	<u>\$ 101,931,955</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**6. Capital Assets – continued**

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Less accumulated depreciation for:				
Buildings	\$ (7,619,331)	\$ (357,450)	\$ -	\$ (7,976,781)
Improvements other than buildings	(24,783,309)	(244,675)	61,732	(24,966,252)
Infrastructure	(31,979,110)	(707,892)	120,455	(32,566,547)
Machinery and equipment	(12,253,397)	(1,004,358)	694,667	(12,563,088)
Total accumulated depreciation	(76,635,147)	(2,314,375)	876,854	(78,072,668)
Total capital assets, being depreciated, net	16,546,556	7,335,227	(22,496)	23,859,287
Governmental activities capital assets, net	\$ 36,254,263	\$ 12,295,109	\$ (22,496)	\$ 48,526,876
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 737,762	\$ -	\$ -	\$ 737,762
Construction in progress	1,897,921	2,382,164	-	4,280,085
Total capital assets, not being depreciated:	2,635,683	2,382,164	-	5,017,847
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	1,535,895	98,900	(5,023)	1,629,772
Total capital assets, being depreciated	32,718,749	98,900	(5,023)	32,812,626
Less accumulated depreciation for:				
Buildings	(4,922,148)	(168,382)	-	(5,090,530)
Improvements other than buildings	(7,661,216)	(471,246)	-	(8,132,462)
Infrastructure	(5,296,564)	(278,426)	-	(5,574,990)
Machinery and equipment	(1,288,265)	(72,883)	5,023	(1,356,125)
Total accumulated depreciation	(19,168,193)	(990,937)	5,023	(20,154,107)
Total capital assets, being depreciated, net	13,550,556	(892,037)	-	12,658,519
Business-type activities capital assets, net	\$ 16,186,239	\$ 1,490,127	\$ -	\$ 17,676,366

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

6. Capital Assets – continued

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

Government activities:		
Judicial	\$	103,474
Financial administration		18,553
Law enforcement		66,029
Correction		353,247
Health and welfare		84,917
Fire Protection		-
Cultural and recreation		44,306
Library		11,539
Maintenance		151,184
Highways and streets		790,019
Elections		35,176
Capital Projects		162,662
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets		493,269
Total depreciation expense – Governmental activities	\$	<u>2,314,375</u>
Business-type activities:		
Coliseum	\$	552,189
Airport		438,748
Total depreciation expense – Business-type activities	\$	<u>990,937</u>

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, 2019, pension expense was as follows:

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**7. Defined Benefit Pension Plan – continued**

Service cost	\$	4,674,505
Interest on total pension liability		20,426,161
Administrative expenses		183,805
Member contributions		(2,556,840)
Expected investment return net of investment expenses		(16,994,503)
Recognition of deferred inflows/outflows of resources		
Recognition of economic/demographic gains or losses		(1,068,118)
Recognition of assumption changes or inputs		465,928
Recognition of investment gains or losses		2,113,097
Other		196,833
Pension expense	\$	<u><u>7,440,868</u></u>

As of September 30, 2020, the deferred inflows and outflows of resources are as follows:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 12,135	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings	6,224,342	-
Contributions made subsequent to measurement date	-	5,868,625
Total	<u><u>\$ 6,236,477</u></u>	<u><u>\$ 5,868,625</u></u>

\$5,868,625 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:

2020	\$ (2,283,132)
2021	(1,182,141)
2022	837,339
2023	(3,608,543)
Total	<u><u>\$ (6,236,477)</u></u>

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

7. *Defined Benefit Pension Plan – continued*

*Plan Information*

At December 31, 2019, the County had 668 current and 821 former employees and 742 retirees participating in the Plan.

*Actuarial Assumptions*

The actuarial assumptions that determine the total pension liability as of December 31, 2019, were based on the results of an actuarial expense study for the period January 1, 2013 – December 31, 2016.

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	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.  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.  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.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**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.

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation(1)</u>	<u>Geometric Real Rate of Return (Expected minus Inflation)(2)</u>
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(4)</sup>	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(5)</sup>	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

(1) Target asset allocation adopted at the June 2020 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.70%, per Cliff water's 2020 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, 2020**

**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	\$ 296,603,244	\$ 266,421,226	\$ 240,720,457
Fiduciary net position	241,201,749	241,201,749	241,201,749
Net pension liability/(asset)	\$ 55,401,495	\$ 25,219,477	\$ (481,292)

**8. Other Post-Employment Benefits**

*Plan Description*

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

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

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

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

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

Number of participants in the plan as of December 31, 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	0
Active Plan Members	612
Total Plan Members	885

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 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, 2020, 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, 2019.

##### Actuarial Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age
Discount Rate	2.75% as of December 31, 2019. 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 2.75% as of December 31, 2019.

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**8. Other Post-Employment Benefits – continued**

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

Schedule of changes in OPEB liability

**Total Net OPEB liability**

Service Cost	\$	1,982,424
Interest on the total net OPEB liability		2,608,520
Changes of benefit terms		-
Difference between expected and actual experience of the total net OPEB liability		(719,029)
Changes of assumptions		10,256,614
Benefit payments		<u>(1,844,033)</u>
Net change in total net OPEB liability		12,284,496
Total net OPEB liability-beginning		<u>70,241,304</u>
Total net OPEB liability-ending	\$	<u><u>82,525,800</u></u>

Statement of OPEB expense

Service Cost	\$	1,982,424
Interest on the total net OPEB Liability		2,608,520
Current-Period Benefit Changes		-
OPEB Plan Administrative Expense		-
Recognition of Current Year Outflow (inflow) due to Liabilities		1,521,632
Amortization of Prior Year Outflow (Inflow) due to Liabilities		<u>(1,380,392)</u>
Total OPEB Expense	\$	<u><u>4,732,184</u></u>

Deferred Outflows and Inflows of Resources

As of September 30, 2020, 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	\$ 9,348,234	\$ 212,513
Changes in assumptions	978,584	11,897,114
Contributions made subsequent to measurement date	-	<u>1,962,311</u>
Total	<u>\$ 10,326,818</u>	<u>\$ 14,071,938</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**8. Other Post-Employment Benefits – continued**

\$1,962,311 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:

	2021	\$		141,240
	2022			141,240
	2023			141,240
	2024			40,171
	2025			911,126
	Thereafter			407,792
	Total	\$		<u>1,782,809</u>

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 2.75% 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.

	Current Discount Rate Assumption	
1% decrease 1.75%	2.75%	1% Increase 3.75%
\$	<u>96,749,729</u>	<u>82,525,800</u>
	<u>71,164,671</u>	

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

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

	Current Healthcare Cost Trend Rate Assumption	
1% decrease	Trend Rate Assumption	1% Increase
\$	<u>69,353,380</u>	<u>82,525,800</u>
		<u>99,647,258</u>

**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, 2020**

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

Individual fund interfund receivable and payable balances at September 30, 2020, arising from these transactions, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Meteor Crater	\$ (19,704)
	Coliseum	(1,840)
	Airport	(221)
FMLR	Airport	(3)
	Coliseum	(29)
Debt Service	Coliseum	(135)
	Airport	(16)
Immunization	General	(14)
Total		<u>\$ (21,962)</u>

Interfund transfers for the year ended September 30, 2020, are as follows:

Transfers Out	<u>General</u>	<u>Airport</u>	<u>Total</u>
Capital Project	\$ 1,850,000	\$ 100,000	\$ 1,950,000
Nonmajor Governmental	2,032,736	-	2,032,736
Total	<u>\$ 3,882,736</u>	<u>\$ 100,000</u>	<u>\$ 3,982,736</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**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, 2020:

	<b>Balance October 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance September 30, 2020</b>	<b>Due Within One Year</b>
Tax Notes – Series 2015 \$	2,915,000	\$ -	\$ (2,915,000)	\$ -	\$ -
Tax Notes -- Series 2017	23,435,000	-	-	23,435,000	950,000
Bond Premium	1,640,349	-	(82,171)	1,558,178	88,227
Capital Lease	-	6,937,620	-	6,937,620	298,348
Compensated Absences	1,262,586	3,332,787	(3,244,633)	1,350,740	1,350,740
Net OPEB Liability	70,241,304	12,284,496	-	82,525,800	-
Net Pension Liability	42,027,342	-	(16,807,865)	25,219,477	-
<b>Total</b>	<b>\$ 141,521,581</b>	<b>\$ 22,554,903</b>	<b>\$ (23,049,669)</b>	<b>\$ 141,026,815</b>	<b>\$ 2,687,315</b>

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

BUSINESS-TYPE ACTIVITIES:

The following is a summary of debt transactions for the business-type activities of the County for the year ended September 30, 2020:

	<b>Balance October 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance September 30, 2020</b>	<b>Due Within One Year</b>
Compensated Absences \$	44,843	\$ 131,949	\$ (151,875)	\$ 24,917	\$ 24,917

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**10. Long-Term Liabilities – continued**

Tax Notes at September 30, 2020, consist of the following:

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Maturity Date</u>	<u>Principal Outstanding</u>	<u>Range of Annual Principal Installments</u>
Tax Notes Serviced by Tax Collections					
Certificate of Obligation –					
Series 2017	23,345,000	4.000 %	2/15/2021	23,435,000	950,000
		4.000 %	2/15/2022		990,000
		5.000 %	2/15/2023		1,035,000
		5.000 %	2/15/2024		1,085,000
		5.000 %	2/15/2025		1,140,000
		5.000 %	2/15/2026		1,200,000
		5.000 %	2/15/2027		1,265,000
		5.000 %	2/15/2028		1,325,000
		4.000 %	2/15/2029		1,390,000
		4.000 %	2/15/2030		1,445,000
		4.000 %	2/15/2031		1,505,000
		3.000 %	2/15/2032		1,555,000
		3.000 %	2/15/2033		1,605,000
		3.125 %	2/15/2034		1,655,000
		3.125 %	2/15/2035		1,705,000
		3.250 %	2/15/2036		1,765,000
		3.250 %	2/15/2037		1,820,000

Principal payments are due annually for 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, 2020, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Certificate of Obligation – Series 2017</u>			
Year Ending September 30,			
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
2026	1,200,000	649,413	1,849,413
Thereafter	17,035,000	3,319,553	20,354,553
	<u>\$ 23,435,000</u>	<u>\$ 8,020,181</u>	<u>\$ 31,455,181</u>

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**10. Long-Term Liabilities – continued**

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.

**11. Capital Lease**

During the year ended September 30, 2020, the County executed a lease agreement classified as capital lease for leasehold improvements. The lease has annual payments ranging from \$453,934 to \$605,000 and bears interest at 2.24% over fifteen years. The lease agreement qualifies as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. Amounts due over the next five years and thereafter are:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 298,348	\$ 155,586	\$ 453,934
2022	324,871	148,895	473,766
2023	343,066	141,609	484,675
2024	362,004	133,915	495,919
2025	381,700	125,797	507,497
Thereafter	5,227,631	677,483	5,905,114
	<u>\$ 6,937,620</u>	<u>\$ 1,383,285</u>	<u>\$ 8,320,905</u>

**12. Deferred Compensation Plan**

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

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

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**13. Risk Management**

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

During the fiscal years ended September 30, 2018, 2019 and 2020, 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 <u>Health Fund</u>		Self-Insurance <u>Liability Fund</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		228,729		100,000
Insured claims, (Including IBNRs)		(6,219,797)		(98,750)
Claim payments		<u>6,227,882</u>		<u>98,750</u>
Unpaid claims, September 30, 2020	\$	<u><u>236,814</u></u>	\$	<u><u>100,000</u></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, 2020

#### 14. Contingencies

##### Federally Assisted Programs – Compliance Audits

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

#### 15. Tax Abatements

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

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

For the fiscal year ended September 30, 2020, the County abated property taxes totaling \$1,725,682 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 2020 amounted to \$8,124.

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

- Commitment: New solar farm to provide solar energy to approximately 30,000 household
- Terms of abatement: 100% of real and personal property exemption for 5 years, and 50% in years 6-10
- There was no tax abated for the fiscal year 2020

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**16. Fund Balances**

Fund balances are presented in the following categories: nonspendable, restricted committed, assigned, and unassigned as described in Note 1. The following detail of fund balances for all the major and nonmajor governmental funds at September 30, 2020:

	Farm to Market Lateral		
	General Fund	Road Fund	Debt Service Fund
Fund Balances:			
Nonspendable:			
Inventories	\$ 36,948	\$ -	\$ -
Prepays	-	-	-
Total Nonspendable	<u>36,948</u>	<u>-</u>	<u>-</u>
Restricted for:			
Creditors	1,619,753	260,623	-
Imposed by law	-	1,348,131	156
Debt service	-	-	315,161
Total Restricted	<u>1,619,753</u>	<u>1,608,754</u>	<u>315,317</u>
Committed for:			
Program purposes	162,803	-	-
Assigned to:			
County Operations	2,171,995	579,880	-
Unassigned	14,542,699	-	-
Total Fund Balance	<u>\$ 18,534,198</u>	<u>\$ 2,188,634</u>	<u>\$ 315,317</u>

	Nonmajor Governmental Funds			Total
	Capital Projects Fund	Sales Tax District Fund	Funds	
Fund Balances:				
Nonspendable:				
Inventories	\$ -	\$ -	\$ -	\$ 36,948
Prepays	-	-	-	-
Total Nonspendable	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,948</u>
Restricted for:				
Creditors	381,595	16,588	122,458	2,401,017
Imposed by law	19,201	18,779,574	949,789	21,096,851
Debt service	-	-	-	315,161
Total Restricted	<u>400,796</u>	<u>18,796,162</u>	<u>1,072,247</u>	<u>23,813,029</u>
Committed for:				
Program purposes	5,185,542	-	-	5,348,345
Assigned to:				
County Operations	2,043,991	3,186,278	1,804,250	9,786,394
Unassigned	-	-	-	14,542,699
Total Fund Balance	<u>\$ 7,630,329</u>	<u>\$ 21,982,440</u>	<u>\$ 2,876,497</u>	<u>\$ 53,527,415</u>

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2020

#### 16. Fund Balances—continued

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

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

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

**Committed Fund Balance** – Committed Fund Balance represents those funds that can only be used for specific purposes per the formal action of the Ector County 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.

#### 17. Commitments and Contingencies

Encumbrances for purchase occurs, contracts, and other commitments for expenditures are recorded in memorandum accounts on the County's governmental funds. Encumbrances lapse for budgetary purposes at the end of each fiscal year and the subsequent years appropriations provide authority to complete these transactions. Outstanding encumbrances at September 30, 2020, are reported in the table below:

**ECTOR COUNTY, TEXAS**

**NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020**

**17. Commitments and Contingencies—continued**

**Governmental Activities:**

Major Funds	
General Fund	\$ 2,171,995
FMLR	579,880
Capital Projects	2,021,646
Sales Tax District	3,186,279
Non Major Funds	<u>2,034,862</u>
Total Governmental Activities	<u>\$ 9,994,662</u>

**Business/Type Activities:**

Coliseum	\$ 4,423
Airport	<u>78,682</u>
Total Business-Type Activities	<u>\$ 83,105</u>

**Internal Service Funds:**

Vehicle Maintenance	\$ 367,315
Self Insurance Health	<u>11,000</u>
	<u>\$ 378,315</u>

**18. Excess of Expenditures Over Appropriations**

During the year, the County executed a capital lease that was not budgeted for in the original or final budget; creating an excess of expenditures over appropriations of \$6,222,540.

**19. Subsequent Events**

On March 1, 2020, the President of the United States issued a national emergency due to the COVID-19 outbreak. In accordance with GASB Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements of Auditing Standard, as amended ("GASB 56"), management has evaluated the impact of pandemic-related events subsequent to March 23, 2020, including, but not limited to; impact on the fair value of assets, management's estimate for allowances for uncollectible taxes and other accounts/notes receivable, and the impact of laws enacted as the result of pandemic related events. Management does not consider any of these events as recognized events or non-recognized events requiring disclosure as defined by GASB 56.

Management of the County has performed an evaluation of the County's activity through March 23, 2021, the date these financial statements were available for issuance and noted no other items for disclosure.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance- Positive (Negative)</b>
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 52,384,042	\$ 52,384,042	\$ 53,445,783	\$ 1,061,741
Fines and Forfeitures	2,183,000	2,183,000	1,505,193	(677,807)
Licenses and Permits	357,500	357,500	339,179	(18,321)
Intergovernmental Charges	2,418,137	2,419,349	2,337,346	(82,003)
Charges for Current Services	9,566,050	10,691,050	9,930,502	(760,548)
Investment Income	427,000	427,000	367,150	(59,850)
Other	106,000	106,000	23,772	(82,228)
Total Revenues	<u>67,441,729</u>	<u>68,567,941</u>	<u>67,948,925</u>	<u>(619,016)</u>
<b>EXPENDITURES</b>				
Current				
Administrative	1,695,471	1,696,019	1,642,970	53,049
Judicial	15,710,145	15,783,748	14,331,461	1,452,287
Financial Administration	6,117,065	6,171,055	5,452,948	718,107
Law Enforcement	9,886,147	10,364,000	10,295,936	68,064
Correction	20,169,020	23,046,099	21,995,196	1,050,903
Health and Welfare	1,487,635	1,522,719	1,235,425	287,294
Fire Protection	903,275	903,275	880,538	22,737
Culture and Recreation	608,467	610,267	534,985	75,282
Library	1,791,066	1,794,798	1,577,016	217,782
Maintenance	6,064,411	6,105,023	5,315,681	789,342
Conservation of Natural Resources	183,183	183,183	147,872	35,311
Nondepartmental	574,604	3,917,686	1,971,265	1,946,421
Total Expenditures	<u>65,190,489</u>	<u>72,097,872</u>	<u>65,381,293</u>	<u>6,716,579</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,251,240</u>	<u>(3,529,931)</u>	<u>2,567,632</u>	<u>6,097,563</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers (Out)	(1,952,736)	(3,882,736)	(3,882,736)	-
Total Other Financing Sources (Uses)	<u>(1,952,736)</u>	<u>(3,882,736)</u>	<u>(3,882,736)</u>	<u>-</u>
Net Change in Fund Balance	298,504	(7,412,667)	(1,315,104)	6,097,563
<b>Fund Balance, Beginning of Year</b>	19,849,302	19,849,302	19,849,302	-
<b>Fund Balance, End of Year</b>	<u>\$ 20,147,806</u>	<u>\$ 12,436,635</u>	<u>\$ 18,534,198</u>	<u>\$ 6,097,563</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 826,893	\$ 826,893	\$ 844,388	\$ 17,495
Intergovernmental Charges	481,000	481,000	480,983	(17)
Charges for Current Services	1,795,000	1,795,000	1,754,423	(40,577)
Investment Income	85,000	85,000	46,434	(38,566)
Other Revenues			116	116
<b>Total Revenues</b>	<u>3,187,893</u>	<u>3,187,893</u>	<u>3,126,344</u>	<u>(61,549)</u>
<b>EXPENDITURES</b>				
<b>Highways and Streets</b>				
Salaries	1,599,071	1,599,071	1,505,496	93,575
Employee Benefits	708,658	708,658	686,143	22,515
Education and Travel	9,500	18,301	11,261	7,040
Allowances	2,220	2,220	300	1,920
Departmental Supplies and Expenses	55,420	79,063	71,684	7,379
Shop Maintenance and Repairs	2,224,500	2,859,861	1,840,449	1,019,412
Professional Services	29,163	186,033	114,079	71,954
Utilities	13,200	13,700	13,607	93
Insurance	76,977	76,977	65,304	11,673
Other	-	-	-	-
Infrastructure	-	-	-	-
Capital Outlay	24,692	464,583	447,473	17,110
<b>Total Highways and Streets</b>	<u>4,743,401</u>	<u>6,008,467</u>	<u>4,755,796</u>	<u>1,252,671</u>
<b>Maintenance</b>				
Vehicle Maintenance and Repairs	889,482	889,482	889,482	-
<b>Total Expenditures</b>	<u>5,632,883</u>	<u>6,897,949</u>	<u>5,645,278</u>	<u>1,252,671</u>
Excess (Deficiency) of Revenues Over Exp	<u>(2,444,990)</u>	<u>(3,710,056)</u>	<u>(2,518,934)</u>	<u>1,191,122</u>
<b>Fund Balance, Beginning of Year</b>	4,707,568	4,707,568	4,707,568	-
<b>Fund Balance, End of Year</b>	<u>\$ 2,262,578</u>	<u>\$ 997,512</u>	<u>\$ 2,188,634</u>	<u>\$ 1,191,122</u>

**ECTOR COUNTY, TEXAS**  
**SALES TAX**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Sales Tax	\$ 14,666,263	\$ 14,666,263	\$ 18,466,035	\$ 3,799,772
Investment Income	40,000	45,000	167,928	122,928
Other	-	-	-	-
<b>Total Revenues</b>	<u>14,706,263</u>	<u>14,711,263</u>	<u>18,633,963</u>	<u>3,922,700</u>
<b>EXPENDITURES</b>				
Law Enforcement				
Salaries	733,978	733,943	337,502	396,441
Employee Benefits	362,008	362,008	255,740	106,268
Allowances	19,200	19,200	7,900	11,300
Professional Services	-	205,625	200,625	5,000
Insurance	20,609	20,609	4,073	16,536
Capital Outlay	52,239	52,274	52,274	-
Correction				
Salaries	2,867,626	2,867,626	1,524,070	1,343,556
Employee Benefits	1,595,032	1,595,032	1,144,900	450,132
Insurance	81,592	81,592	18,719	62,873
Capital Outlay	74,496	74,496	-	74,496
Health and Welfare				
Salaries	155,112	155,112	111,996	43,116
Employee Benefits	73,909	73,909	62,513	11,396
Professional Services	-	10,000	9,800	200
Insurance	2,318	2,318	1,259	1,059
Capital Outlay	350,000	350,000	347,340	2,660
Highway and Streets				
Salaries	475,462	475,462	389,498	85,964
Employee Benefits	247,760	247,760	224,389	23,371
Departmental Supplies and expense	14,619	14,619	11,288	3,331
Professional Services	200,000	1,300,000	1,118,960	181,040
Insurance	14,282	14,282	7,380	6,902
Capital Outlay	5,536,841	6,236,841	2,628,991	3,607,850
<b>Total Expenditures</b>	<u>12,877,083</u>	<u>14,892,708</u>	<u>8,459,217</u>	<u>6,433,491</u>
Deficiency of Revenues Over Expenditures	1,829,180	(181,445)	10,174,746	10,356,191
<b>Fund Balance, Beginning of Year</b>	<u>11,807,694</u>	<u>11,807,694</u>	<u>11,807,694</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 13,636,874</u>	<u>\$ 11,626,249</u>	<u>\$ 21,982,440</u>	<u>\$ 10,356,191</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, 2020**

**A. BUDGETARY INFORMATION**

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

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

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

**ECTOR COUNTY, TEXAS**  
**SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**FOR THE LAST TEN MEASUREMENT YEARS**

	Year Ended December 31:									
	2019	2018	2017	2016	2015	2014	2012	2011	2010	2009
<b>Total Pension Liability</b>										
Service costs	\$ 4,674,505	\$ 4,756,722	\$ 5,046,106	\$ 5,471,354	\$ 4,692,045	\$ 4,471,872	\$ N/A	N/A	N/A	N/A
Interest on total pension liability	20,426,161	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
Effect of assumption changes or inputs	-	-	1,397,784	-	2,554,444	-	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	1,972,262	(3,980,926)	(1,195,692)	(1,912,586)	(2,560,045)	(717,619)	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(15,992,685)	(15,011,653)	(14,666,068)	(13,638,326)	(13,195,875)	(12,959,826)	N/A	N/A	N/A	N/A
Net changes in total pension liability	11,080,243	5,768,660	9,827,762	8,339,897	8,342,627	7,886,570	N/A	N/A	N/A	N/A
Total pension liability, beginning	255,340,983	249,572,323	239,744,560	231,404,663	223,062,036	215,175,465	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	266,421,226	255,340,983	249,572,322	239,744,560	231,404,663	223,062,035	N/A	N/A	N/A	N/A
<b>Fiduciary Net Position</b>										
Employer contributions	6,667,365	5,706,236	5,238,818	4,987,606	5,033,938	4,708,962	N/A	N/A	N/A	N/A
Member contributions	2,556,840	2,251,938	2,251,724	2,237,630	2,225,217	2,071,475	N/A	N/A	N/A	N/A
Investment income net of investment expenses	35,037,226	(4,282,081)	29,554,178	14,483,384	(2,118,465)	13,265,027	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(15,992,685)	(15,011,653)	(14,666,068)	(13,638,327)	(13,195,875)	(12,959,826)	N/A	N/A	N/A	N/A
Administrative expenses	(183,805)	(171,334)	(149,896)	(157,572)	(144,215)	(155,513)	N/A	N/A	N/A	N/A
Other	(196,833)	(575,839)	(97,346)	(1,227,833)	(606,472)	(416,746)	N/A	N/A	N/A	N/A
Net changes in fiduciary net position	27,888,108	(12,082,733)	22,131,410	6,684,888	(8,805,872)	6,513,379	N/A	N/A	N/A	N/A
Fiduciary net position, beginning	213,313,641	225,396,374	203,264,963	196,580,076	205,385,948	198,872,569	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	241,201,749	213,313,641	225,396,373	203,264,964	196,580,076	205,385,948	N/A	N/A	N/A	N/A
Net pension liability, ending= (a) – (b)	\$ 25,219,477	\$ 42,027,342	\$ 24,175,949	\$ 36,479,596	\$ 34,824,587	\$ 17,676,087	\$ N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	90.53%	83.54%	90.31%	84.78%	84.95%	92.08%	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 36,429,306	\$ 32,170,544	\$ 32,167,480	\$ 31,970,895	\$ 31,788,813	\$ 29,592,501	\$ N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	69.23%	130.64%	75.16%	114.10%	109.55%	59.73%	N/A	N/A	N/A	N/A

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

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

Fiscal Year Ended	Actuarially Determined Contribution <sup>(3)</sup>	Actual Employer Contribution <sup>(1)</sup>	Contribution Deficiency (Excess)	Covered Payroll <sup>(2)</sup>	Actual Contribution as a % of Covered Payroll
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	17.4%
2019	6,667,365	6,491,632	175,733	36,429,306	N/A
2020	N/A	7,560,452	N/A	N/A	N/A

- (1) Actual employer contributions are for the year ending September 30.
- (2) Payroll is calculated based on contributions as reported to TCDRS.
- (3) Actuarially Determined Contributions are for the measurement year

**Notes to Schedule**

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization	12.2 years (based on contribution rate calculated in 12/31/2019 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. 2019: 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 TEN FISCAL YEARS**

	Year Ended September 30:									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Total OPEB Liability</b>										
Service costs	\$ 1,982,424	\$ 2,554,520	\$ 3,238,782	N/A						
Interest on total OPEB liability	2,608,520	2,765,065	2,819,008	N/A						
Changes of Benefit Terms	-	(2,059,686)	-	N/A						
Differences between expected and actual										
ex perience of the total OPEB liability	(719,029)	(12,841,348)	376,514	N/A						
Changes of Assumptions	10,256,614	(1,437,152)	5,805,666	N/A						
Benefit Payments	(1,844,033)	(1,999,101)	(2,702,554)	N/A						
<b>Net Change in Total OPEB Liability</b>	<b>12,284,496</b>	<b>(13,017,702)</b>	<b>9,537,416</b>	<b>N/A</b>						
<b>Total OPEB Liability - Beginning</b>	<b>70,241,304</b>	<b>83,259,006</b>	<b>73,721,590</b>	<b>N/A</b>						
<b>Total OPEB Liability -Ending</b>	<b>82,525,800</b>	<b>70,241,304</b>	<b>83,259,006</b>	<b>N/A</b>						
<b>Covered-Employee Payroll</b>	<b>\$ 34,042,555</b>	<b>\$ 30,059,827</b>	<b>\$ 30,299,157</b>	<b>N/A</b>						
<b>Total OPEB Liability as a percentage</b>										
<b>of covered-employee payroll</b>	<b>242.42%</b>	<b>233.67%</b>	<b>274.79%</b>	<b>N/A</b>						
<b>OPEB Liability</b>										
Ending total OPEB liability	\$ 82,525,800	\$ 70,241,304	\$ 83,259,006	N/A						
Fiduciary net position	-	-	-	N/A						
Net OPEB liability	\$ 82,525,800	\$ 70,241,304	\$ 83,259,006	N/A						
Fiduciary net position as a % of total OPEB liability	0%	0%	0%	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.

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

**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## ECTOR COUNTY, TEXAS

### GENERAL FUND REVENUE AND EXPENDITURE DETAIL, DEBT SERVICE, CAPITAL PROJECTS AND NON MAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS SEPTEMBER 30, 2020

Additional general fund, debt service and capital projects budgetary schedules are presented here in order to demonstrate compliance at the legal level of budgetary control.

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

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

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

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

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

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

State and Federal Grant Programs:

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

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>TAXES</b>				
Property Taxes	\$ 51,860,202	\$ 51,860,202	\$ 52,646,570	\$ 786,368
Interest and Penalties	523,840	523,840	799,213	275,373
Total Taxes	<u>52,384,042</u>	<u>52,384,042</u>	<u>53,445,783</u>	<u>1,061,741</u>
<b>FINES AND FORFEITURES</b>	2,183,000	2,183,000	1,505,193	(677,807)
<b>LICENSES AND PERMITS</b>	357,500	357,500	339,179	(18,321)
<b>INITERGOVERNMENTAL CHARGES</b>	2,418,137	2,419,349	2,337,346	(82,003)
<b>CHARGES FOR CURRENT SERVICES</b>				
Judicial Fees	2,095,250	2,145,250	1,950,080	(195,170)
Tax Assessor Collector Fees	3,100,000	3,100,000	3,066,116	(33,884)
Law Enforcement Fees	792,200	792,200	806,004	13,804
Correctional Fees	2,403,000	3,478,000	2,933,022	(544,978)
Health Department Services	269,000	269,000	196,669	(72,331)
County Portion State Fees	240,000	240,000	175,858	(64,142)
Other Services	666,600	666,600	802,753	136,153
Total Charges for Current Services	<u>9,566,050</u>	<u>10,691,050</u>	<u>9,930,502</u>	<u>(760,548)</u>
<b>INVESTMENT INCOME</b>	427,000	427,000	367,150	(59,850)
<b>OTHER</b>	106,000	106,000	23,772	(82,228)
Total Revenues	<u>\$ 67,441,729</u>	<u>\$ 68,567,941</u>	<u>\$ 67,948,925</u>	<u>\$ (619,016)</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>ADMINISTRATIVE</b>				
County Judge				
Salaries	\$ 233,248	\$ 233,248	\$ 221,046	\$ 12,202
Employee Benefits	96,570	96,570	92,555	4,015
Auto Allowance	8,400	8,400	8,238	162
Travel and Education	6,000	6,000	1,292	4,708
Departmental Supplies and Expenditures	2,900	3,350	2,163	1,187
Professional Services	1,312	1,410	1,299	111
Insurance	954	954	713	241
Total County Judge	<u>349,384</u>	<u>349,932</u>	<u>327,306</u>	<u>22,626</u>
Commissioners' Court				
Salaries	99,819	99,819	91,704	8,115
Employee Benefits	48,346	48,346	45,598	2,748
Auto Allowance	900	900	900	-
Departmental Supplies and Expenditures	4,250	4,250	3,762	488
Insurance	433	433	375	58
Total Commissioners' Court	<u>153,748</u>	<u>153,748</u>	<u>142,339</u>	<u>11,409</u>
Commissioner Precinct #1				
Salaries	60,219	60,219	60,216	3
Employee Benefits	28,226	28,226	28,223	3
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	1,482	1,318
Departmental Supplies and Expenditures	570	570	500	70
Insurance	197	197	152	45
Total Commissioner Precinct #1	<u>97,412</u>	<u>97,412</u>	<u>95,973</u>	<u>1,439</u>
Commissioner Precinct #2				
Salaries	61,211	61,211	61,208	3
Employee Benefits	28,489	28,489	27,939	550
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	1,409	1,391
Departmental Supplies and Expenditures	570	570	500	70
Insurance	200	200	155	45
Total Commissioner Precinct #2	<u>98,670</u>	<u>98,670</u>	<u>96,611</u>	<u>2,059</u>

**ECTOR COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED**  
**YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>ADMINISTRATIVE (Continued)</b>				
Commissioner Precinct #3				
Salaries	\$ 60,735	\$ 60,735	\$ 60,732	\$ 3
Employee Benefits	28,363	28,363	27,897	466
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	1,663	1,137
Departmental Supplies and Expenditures	570	570	500	70
Insurance	198	198	154	44
<b>Total Commissioner Precinct #3</b>	<u>98,066</u>	<u>98,066</u>	<u>96,346</u>	<u>1,720</u>
Commissioner Precinct #4				
Salaries	61,607	61,607	61,604	3
Employee Benefits	28,594	28,594	28,096	498
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	1,099	1,701
Departmental Supplies and Expenditures	700	700	573	127
Insurance	201	201	156	45
<b>Total Commissioner Precinct #4</b>	<u>99,302</u>	<u>99,302</u>	<u>96,928</u>	<u>2,374</u>
Project Manager				
Salaries	122,408	122,408	122,317	91
Employee Benefits	55,859	55,859	55,070	789
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	-	11	11	-
Departmental Supplies and Expenditures	5,080	5,069	4,468	601
Insurance	554	554	423	131
<b>Total Project Manager</b>	<u>190,501</u>	<u>190,501</u>	<u>188,889</u>	<u>1,612</u>
Human Resources				
Salaries	345,539	349,267	349,266	1
Employee Benefits	157,037	157,037	155,772	1,265
Auto Allowance	1,800	1,800	1,050	750
Travel and Education	3,150	3,150	1,250	1,900
Departmental Supplies and Expenditures	29,370	24,455	18,918	5,537
Professional Services	70,000	71,187	71,187	-
Insurance	1,492	1,492	1,135	357
<b>Total Human Resources</b>	<u>608,388</u>	<u>608,388</u>	<u>598,578</u>	<u>9,810</u>
<b>Total Administrative</b>	<u>1,695,471</u>	<u>1,696,019</u>	<u>1,642,970</u>	<u>53,049</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>JUDICIAL</b>				
70 <sup>th</sup> District Court				
Salaries	\$ 217,055	\$ 217,055	\$ 185,039	\$ 32,016
Employee Benefits	100,840	100,840	91,963	8,877
Travel and Education	3,000	2,135	-	2,135
Departmental Supplies and Expenditures	1,940	2,805	2,441	364
Professional Services	485	485	395	90
Insurance	1,708	1,708	987	721
Total 70 <sup>th</sup> District Court	<u>325,028</u>	<u>325,028</u>	<u>280,825</u>	<u>44,203</u>
161 <sup>st</sup> District Court				
Salaries	208,808	208,808	156,946	51,862
Employee Benefits	98,650	98,650	84,176	14,474
Travel and Education	3,345	3,345	-	3,345
Departmental Supplies and Expenditures	4,107	4,107	542	3,565
Insurance	1,598	1,598	366	1,232
Total 161 <sup>st</sup> District Court	<u>316,508</u>	<u>316,508</u>	<u>242,030</u>	<u>74,478</u>
244 <sup>th</sup> District Court				
Salaries	214,947	214,947	214,939	8
Employee Benefits	100,280	100,280	99,336	944
Travel and Education	2,500	2,500	-	2,500
Departmental Supplies and Expenditures	3,625	3,625	1,043	2,582
Professional Services	1,260	1,260	1,255	5
Insurance	1,630	1,630	1,252	378
Total 244 <sup>th</sup> District Court	<u>324,242</u>	<u>324,242</u>	<u>317,825</u>	<u>6,417</u>
358 <sup>th</sup> District Court				
Salaries	269,988	269,988	245,185	24,803
Employee Benefits	125,697	125,697	118,197	7,500
Travel and Education	5,000	5,000	75	4,925
Departmental Supplies and Expenditures	4,750	5,532	2,558	2,974
Professional Services	1,335	1,335	1,245	90
Insurance	1,866	1,866	1,344	522
Total 358 <sup>th</sup> District Court	<u>408,636</u>	<u>409,418</u>	<u>368,604</u>	<u>40,814</u>
446 <sup>th</sup> District Court				
Salaries	206,128	206,128	156,430	49,698
Employee Benefits	97,938	97,938	84,501	13,437
Travel and Education	3,000	3,000	1,101	1,899
Departmental Supplies and Expenditures	3,450	3,447	560	2,887
Professional Services	3,717	3,720	3,431	289
Insurance	1,592	1,592	511	1,081
Total 446 <sup>th</sup> District Court	<u>315,825</u>	<u>315,825</u>	<u>246,534</u>	<u>69,291</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>JUDICIAL (Continued)</b>				
District Clerk				
Salaries	\$ 1,024,355	\$ 1,024,355	\$ 991,918	\$ 32,437
Employee Benefits	573,132	573,132	561,031	12,101
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	10,275	10,275	2,412	7,863
Departmental Supplies and Expenditures	52,446	52,446	35,020	17,426
Professional Services	49,909	50,909	42,949	7,960
Insurance	4,453	4,453	3,318	1,135
Total District Clerk	<u>1,719,670</u>	<u>1,720,670</u>	<u>1,641,748</u>	<u>78,922</u>
District Attorney				
Salaries	2,400,775	2,401,642	2,179,170	222,472
Employee Benefits	1,011,379	1,011,379	945,544	65,835
Auto Allowance	24,750	24,750	22,531	2,219
Travel and Education	9,000	9,000	3,010	5,990
Departmental Supplies and Expenditures	63,980	63,980	23,304	40,676
Professional Services	88,671	88,671	45,908	42,763
Insurance	11,786	11,786	8,281	3,505
Total District Attorney	<u>3,610,341</u>	<u>3,611,208</u>	<u>3,227,748</u>	<u>383,460</u>
County Court at Law #1				
Salaries	298,823	298,823	298,569	254
Employee Benefits	111,753	111,753	109,556	2,197
Travel and Education	4,000	4,000	1,130	2,870
Departmental Supplies and Expenditures	3,330	5,930	3,432	2,498
Professional Services	1,085	1,085	1,080	5
Insurance	1,085	1,085	832	253
Total County Court at Law #1	<u>420,076</u>	<u>422,676</u>	<u>414,599</u>	<u>8,077</u>
County Court at Law #2				
Salaries	304,352	304,352	304,339	13
Employee Benefits	113,221	113,221	111,222	1,999
Travel and Education	3,500	2,500	250	2,250
Departmental Supplies and Expenditures	1,626	2,532	1,486	1,046
Professional Services	1,053	1,147	1,086	61
Insurance	1,179	1,179	921	258
Total County Court at Law #2	<u>424,931</u>	<u>424,931</u>	<u>419,304</u>	<u>5,627</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>JUDICIAL (Continued)</b>				
County Clerk				
Salaries	900,949	900,949	803,495	97,454
Employee Benefits	487,033	487,033	468,327	18,706
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	6,923	6,923	3,058	3,865
Departmental Supplies and Expenditures	62,796	62,796	48,488	14,308
Professional Services	26,805	26,805	8,508	18,297
Insurance	3,817	3,817	2,638	1,179
Total County Clerk	<u>1,492,223</u>	<u>1,492,223</u>	<u>1,338,414</u>	<u>153,809</u>
County Attorney				
Salaries	1,234,868	1,235,213	1,084,947	150,266
Employee Benefits	536,105	536,105	492,906	43,199
Auto Allowance	11,250	11,250	11,241	9
Travel and Education	3,000	1,794	-	1,794
Departmental Supplies and Expenditures	26,000	25,993	9,333	16,660
Professional Services	17,801	19,014	18,597	417
Insurance	6,293	6,293	4,406	1,887
Total County Attorney	<u>1,835,317</u>	<u>1,835,662</u>	<u>1,621,430</u>	<u>214,232</u>
Justice of the Peace – Precinct #1				
Salaries	160,173	160,734	160,730	4
Employee Benefits	76,276	76,276	75,422	854
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,500	1,939	958	981
Departmental Supplies and Expenditures	5,500	5,500	5,196	304
Professional Services	100	100	60	40
Insurance	608	608	469	139
Total Justice of the Peace – Precinct #1	<u>250,208</u>	<u>250,208</u>	<u>247,885</u>	<u>2,323</u>
Justice of the Peace – Precinct #2				
Salaries	114,083	114,180	114,177	3
Employee Benefits	53,555	53,555	52,863	692
Auto Allowance	6,251	6,251	6,250	1
Travel and Education	2,800	2,703	-	2,703
Departmental Supplies and Expenditures	2,100	2,100	1,327	773
Professional Services	150	150	60	90
Insurance	422	422	395	27
Total Justice of the Peace – Precinct #2	<u>179,361</u>	<u>179,361</u>	<u>175,072</u>	<u>4,289</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>JUDICIAL (Continued)</b>				
Justice of the Peace – Precinct #3				
Salaries	\$ 117,971	\$ 118,773	\$ 118,769	\$ 4
Employee Benefits	54,269	54,269	53,322	947
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	1,800	998	-	998
Departmental Supplies and Expenditures	2,300	2,300	1,119	1,181
Professional Services	150	150	60	90
Insurance	426	426	330	96
Total Justice of the Peace – Precinct #3	<u>181,967</u>	<u>181,967</u>	<u>178,650</u>	<u>3,317</u>
Justice of the Peace – Precinct #4				
Salaries	159,458	160,008	160,005	3
Employee Benefits	76,086	76,086	75,132	954
Auto Allowance	5,051	5,051	5,050	1
Travel and Education	2,800	2,250	958	1,292
Departmental Supplies and Expenditures	5,500	5,500	3,932	1,568
Professional Services	185	185	170	15
Insurance	605	605	465	140
Total Justice of the Peace – Precinct #4	<u>249,685</u>	<u>249,685</u>	<u>245,712</u>	<u>3,973</u>
County and District Court Jury				
Departmental Supplies and Expenditures	12,200	12,200	3,844	8,356
Professional Service	33,500	41,399	10,677	30,722
Jury Service	210,000	210,000	94,232	115,768
Total County and District Court Jury	<u>255,700</u>	<u>263,599</u>	<u>108,753</u>	<u>154,846</u>
Medical Examiner				
Salaries	346,752	346,752	326,977	19,775
Employee Benefits	157,678	157,678	151,047	6,631
Auto Allowance	3,000	3,000	2,863	137
Travel and Education	89,000	109,000	104,938	4,062
Departmental Supplies and Expenditures	7,390	7,390	4,132	3,258
Professional Services	366,403	446,513	417,806	28,707
Insurance	6,082	6,082	4,384	1,698
Total Medical Examiner	<u>976,305</u>	<u>1,076,415</u>	<u>1,012,147</u>	<u>64,268</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	500	500	-	500
Professional Services	2,423,622	2,383,622	2,244,181	139,441
Total Other Judicial	<u>2,424,122</u>	<u>2,384,122</u>	<u>2,244,181</u>	<u>139,941</u>
Total Judicial	<u>15,710,145</u>	<u>15,783,748</u>	<u>14,331,461</u>	<u>1,452,287</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>FINANCIAL ADMINISTRATION</b>				
County Auditor				
Salaries	\$ 457,139	\$ 457,139	\$ 409,816	\$ 47,323
Employee Benefits	208,909	208,909	194,482	14,427
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	5,300	5,300	1,818	3,482
Departmental Supplies and Expenditures	7,070	7,070	4,859	2,211
Professional Services	2,270	2,270	2,269	1
Insurance	1,981	1,981	1,352	629
Total County Auditor	<u>686,869</u>	<u>686,869</u>	<u>618,796</u>	<u>68,073</u>
County Treasurer				
Salaries	164,317	164,317	160,206	4,111
Employee Benefits	76,245	76,245	75,500	745
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	4,670	4,670	379	4,291
Departmental Supplies and Expenditures	11,795	11,565	4,624	6,941
Professional Services	4,021	4,021	3,020	1,001
Insurance	984	984	824	160
Total County Treasurer	<u>265,932</u>	<u>265,702</u>	<u>248,453</u>	<u>17,249</u>
Tax Assessor Collector				
Salaries	552,875	552,875	505,760	47,115
Employee Benefits	320,334	320,334	305,832	14,502
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	3,000	3,000	570	2,430
Departmental Supplies and Expenditures	41,300	41,300	22,393	18,907
Professional Services	2,602	2,602	2,527	75
Insurance	2,286	2,286	1,990	296
Total Tax Assessor Collector	<u>925,097</u>	<u>925,097</u>	<u>841,772</u>	<u>83,325</u>
Purchasing Department				
Salaries	301,506	301,506	254,495	47,011
Employee Benefits	134,017	134,017	119,042	14,975
Auto Allowance	2,700	2,700	1,800	900
Travel and Education	4,100	4,100	2,905	1,195
Departmental Supplies and Expenditures	12,200	12,150	10,325	1,825
Professional Services	2,482	2,532	1,415	1,117
Utilities	250	250	-	250
Insurance	1,306	1,306	809	497
Other	-	-	-	-
Total Purchasing Department	<u>458,561</u>	<u>458,561</u>	<u>390,791</u>	<u>67,770</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>FINANCIAL ADMINISTRATION (Continued)</b>				
Information Technology				
Salaries	\$ 592,429	\$ 592,429	\$ 588,220	\$ 4,209
Employee Benefits	202,610	202,610	202,373	237
Auto Allowance	7,800	7,800	7,575	225
Travel and Education	9,500	9,500	4,008	5,492
Departmental Supplies and Expenditures	321,350	351,743	336,640	15,103
Professional Services	1,428,607	1,482,434	1,116,258	366,176
Utilities	306,700	306,700	270,325	36,375
Insurance	2,789	2,789	2,014	775
Capital Outlay	60,000	30,000	-	30,000
<b>Total Information Technology</b>	<u>2,931,785</u>	<u>2,986,005</u>	<u>2,527,413</u>	<u>458,592</u>
Non Dept Financial				
Salaries	689	689	440	249
Employee Benefits	1,636	1,636	1,179	457
Auto Allowance	9,000	9,000	6,125	2,875
Departmental Supplies and Expenditures	31,300	31,300	30,116	1,184
Professional Services	795,581	795,581	777,335	18,246
Legal Expense	-	-	-	-
Insurance	172	172	85	87
<b>Total Other Services</b>	<u>838,378</u>	<u>838,378</u>	<u>815,280</u>	<u>23,098</u>
Economic Development				
Professional Services	5,000	5,000	5,000	-
Other	5,443	5,443	5,443	-
<b>Total Economic Development</b>	<u>10,443</u>	<u>10,443</u>	<u>10,443</u>	<u>-</u>
<b>Total Financial Administration</b>	<u>6,117,065</u>	<u>6,171,055</u>	<u>5,452,948</u>	<u>718,107</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>LAW ENFORCEMENT</b>				
Sheriff				
Salaries	\$ 6,164,410	\$ 6,664,457	\$ 6,662,602	\$ 1,855
Employee Benefits	2,719,555	2,820,474	2,820,474	-
Allowances	93,600	93,600	83,130	10,470
Travel and Education	28,000	28,000	17,578	10,422
Departmental Supplies and Expenditures	271,639	153,669	127,829	25,840
Professional Services	94,407	119,444	121,543	(2,099)
Utilities	14,400	500	-	500
Insurance	105,778	89,498	88,226	1,272
Total Sheriff	<u>9,491,789</u>	<u>9,969,642</u>	<u>9,921,382</u>	<u>48,260</u>
Animal Control				
Salaries	223,630	223,630	211,404	12,226
Employee Benefits	102,586	102,586	100,844	1,742
Travel and Education	1,000	1,000	313	687
Departmental Supplies and Expenditures	6,850	6,850	4,887	1,963
Professional Services	3,000	3,000	2,447	553
Insurance	4,253	4,253	2,665	1,588
Total Animal Control	<u>341,319</u>	<u>341,319</u>	<u>322,560</u>	<u>18,759</u>
Constables				
Salaries	7,451	6,476	5,924	552
Employee Benefits	45,179	45,179	44,998	181
Auto Allowance	-	975	975	-
Insurance	409	409	97	312
Total Constables	<u>53,039</u>	<u>53,039</u>	<u>51,994</u>	<u>1,045</u>
Total Law Enforcement	<u>9,886,147</u>	<u>10,364,000</u>	<u>10,295,936</u>	<u>68,064</u>
<b>CORRECTION</b>				
Jail				
Salaries	6,966,766	7,334,908	7,334,907	1
Employee Benefits	3,605,345	3,662,066	3,591,352	70,714
Travel and Education	95,000	95,000	66,797	28,203
Departmental Supplies and Expenditures	419,971	419,281	387,056	32,225
Professional Services	2,509,033	3,835,360	3,707,924	127,436
Capital Outlay	12,995	12,995	12,995	-
Insurance	135,167	135,167	109,162	26,005
Total Jail	<u>13,744,277</u>	<u>15,494,777</u>	<u>15,210,193</u>	<u>284,584</u>
Jail Medical Services				
Salaries	748,338	748,338	743,569	4,769
Employee Benefits	327,218	335,338	335,336	2
Departmental Supplies and Expenditures	908,000	1,661,459	1,334,166	327,293
Professional Services	60,000	375,000	352,893	22,107
Insurance	2,974	2,974	2,427	547
Total Jail Medical Services	<u>2,046,530</u>	<u>3,123,109</u>	<u>2,768,391</u>	<u>354,718</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>CORRECTION (Continued)</b>				
Post Sentence Monitoring				
Salaries	\$ 385,289	\$ 385,289	\$ 328,258	\$ 57,031
Employee Benefits	188,714	188,714	172,285	16,429
Travel and Education	4,500	4,500	433	4,067
Departmental Supplies and Expenditures	16,190	15,789	9,342	6,447
Professional Services	402,397	452,798	448,989	3,809
Insurance	6,691	6,691	4,065	2,626
Total Post Sentence Monitoring	<u>1,003,781</u>	<u>1,053,781</u>	<u>963,372</u>	<u>90,409</u>
Juvenile Probation Department				
Salaries	2,073,722	2,073,722	1,843,031	230,691
Employee Benefits	1,022,506	1,022,506	985,303	37,203
Departmental Supplies and Expenditures	48,320	48,320	28,377	19,943
Professional Services	193,964	193,964	178,141	15,823
Utilities	-	-	-	-
Insurance	35,920	35,920	18,388	17,532
Total Juvenile Probation Department	<u>3,374,432</u>	<u>3,374,432</u>	<u>3,053,240</u>	<u>321,192</u>
Total Correction	<u>20,169,020</u>	<u>23,046,099</u>	<u>21,995,196</u>	<u>1,050,903</u>
<b>HEALTH AND WELFARE</b>				
County Health Department				
Salaries	489,703	489,703	420,450	69,253
Employee Benefits	248,320	248,320	218,771	29,549
Auto Allowance	38,700	38,700	30,150	8,550
Travel and Education	7,500	7,500	5,397	2,103
Departmental Supplies and Expenditures	111,300	91,552	21,864	69,688
Professional Services	34,507	60,055	55,841	4,214
Insurance	2,462	2,462	1,627	835
Total County Health Department	<u>932,492</u>	<u>938,292</u>	<u>754,100</u>	<u>184,192</u>
Environmental Officer				
Salaries	209,839	209,839	170,007	39,832
Employee Benefits	90,402	90,402	78,848	11,554
Travel and Education	6,000	6,000	280	5,720
Departmental Supplies and Expenditures	52,180	48,303	26,744	21,559
Professional Services	12,500	16,416	16,416	-
Insurance	4,025	4,025	2,552	1,473
Total Environmental Officer	<u>374,946</u>	<u>374,985</u>	<u>294,847</u>	<u>80,138</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance- Positive (Negative)</b>
<b>HEALTH AND WELFARE (Continued)</b>				
Children's Services				
Departmental Supplies and Expenditures	\$ 3,500	\$ 4,500	\$ 4,277	\$ 223
Professional Services	1,000	-	-	-
Total Children's Services	<u>4,500</u>	<u>4,500</u>	<u>4,277</u>	<u>223</u>
Veterans' Services				
Salaries	34,114	34,114	20,347	13,767
Employee Benefits	19,860	19,860	15,936	3,924
Travel and Education	2,000	2,000	40	1,960
Departmental Supplies and Expenditures	575	620	193	427
Insurance	148	148	69	79
Total Veterans' Services	<u>56,697</u>	<u>56,742</u>	<u>36,585</u>	<u>20,157</u>
Non Dept Health and Welfare				
Professional Services	119,000	148,200	145,616	2,584
Total Non Dept Health and Welfare	<u>119,000</u>	<u>148,200</u>	<u>145,616</u>	<u>2,584</u>
Total Health and Welfare	<u>1,487,635</u>	<u>1,522,719</u>	<u>1,235,425</u>	<u>287,294</u>
<b>FIRE PROTECTION</b>				
Fire Protection				
Contract with City Fire Department	816,575	816,575	798,563	18,012
Volunteer Fire Department Contracts	86,700	86,700	81,975	4,725
Total Fire Protection	<u>903,275</u>	<u>903,275</u>	<u>880,538</u>	<u>22,737</u>
<b>CULTURE AND RECREATION</b>				
White Pool Museum				
Utilities	7,025	8,825	8,701	124
Total White Pool Museum	<u>7,025</u>	<u>8,825</u>	<u>8,701</u>	<u>124</u>
Senior Citizen Centers				
Salaries	202,245	202,245	190,795	11,450
Employee Benefits	107,946	107,946	104,087	3,859
Auto Allowance	900	900	900	-
Travel and Education	250	250	7	243
Departmental Supplies and Expenditures	820	820	57	763
Professional Services	221,374	221,374	187,521	33,853
Utilities	2,268	2,268	423	1,845
Insurance	2,919	2,919	629	2,290
Other	-	-	-	-
Total Senior Citizen Centers	<u>538,722</u>	<u>538,722</u>	<u>484,419</u>	<u>54,303</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>CULTURE AND RECREATION (CONTINUED)</b>				
Historical Commission				
Departmental Supplies and Expenditures	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Total Historical Commission	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Parks				
Departmental Supplies and Expenditures	10,620	5,520	1,869	3,651
Utilities	19,400	19,400	14,652	4,748
Professional services	<u>26,700</u>	<u>31,800</u>	<u>25,344</u>	<u>6,456</u>
Total Parks	<u>56,720</u>	<u>56,720</u>	<u>41,865</u>	<u>14,855</u>
Total Culture and Recreation	<u>608,467</u>	<u>610,267</u>	<u>534,985</u>	<u>75,282</u>
<b>LIBRARY</b>				
Ector County Library				
Salaries	936,013	936,013	837,010	99,003
Employee Benefits	463,349	463,349	436,318	27,031
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	4,300	3,900	50	3,850
Departmental Supplies and Expenditures	196,000	209,366	194,681	14,685
Professional Services	116,845	116,845	103,137	13,708
Utilities	1,000	1,400	1,389	11
Insurance	4,319	4,319	3,081	1,238
Capital Outlay	<u>67,890</u>	<u>58,256</u>	<u>-</u>	<u>58,256</u>
Total Library	<u>1,791,066</u>	<u>1,794,798</u>	<u>1,577,016</u>	<u>217,782</u>
<b>MAINTENANCE</b>				
Building Maintenance				
Salaries	1,475,825	1,475,825	1,379,959	95,866
Employee Benefits	724,762	724,762	695,938	28,824
Auto Allowance	8,700	8,700	4,050	4,650
Travel and Education	11,000	11,000	9,368	1,632
Departmental Supplies and Expenditures	660,425	699,016	495,043	203,973
Professional Services	92,269	93,523	74,254	19,269
Utilities	1,277,500	1,278,267	1,014,796	263,471
Insurance	42,989	42,989	30,901	12,088
Capital outlay	<u>261,395</u>	<u>261,395</u>	<u>191,033</u>	<u>70,362</u>
Total Building Maintenance	<u>4,554,865</u>	<u>4,595,477</u>	<u>3,895,342</u>	<u>700,135</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>MAINTENANCE (CONTINUED)</b>				
County Cemetery				
Salaries	\$ 369,043	\$ 369,043	\$ 331,192	\$ 37,851
Employee Benefits	195,997	195,997	184,261	11,736
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	59,550	52,175	27,335	24,840
Professional Services	6,304	6,304	5,130	1,174
Insurance	12,421	12,421	6,190	6,231
Capital Outlay	-	7,375	-	7,375
Total County Cemetery	<u>646,315</u>	<u>646,315</u>	<u>557,108</u>	<u>89,207</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	<u>863,231</u>	<u>863,231</u>	<u>863,231</u>	<u>-</u>
Total General Fund Vehicle Maintenance	<u>863,231</u>	<u>863,231</u>	<u>863,231</u>	<u>-</u>
Total Maintenance	<u>6,064,411</u>	<u>6,105,023</u>	<u>5,315,681</u>	<u>789,342</u>
<b>CONSERVATION OF NATURAL RESOURCES</b>				
County Extension Agents				
Salaries	91,721	91,721	84,467	7,254
Employee Benefits	44,441	44,441	40,879	3,562
Auto Allowance	-	-	-	-
Travel and Education	17,500	17,500	9,112	8,388
Departmental Supplies and Expenditures	20,450	20,450	7,104	13,346
Professional Services	6,281	6,281	3,601	2,680
Insurance	290	290	209	81
Total County Extension Agents	<u>180,683</u>	<u>180,683</u>	<u>145,372</u>	<u>35,311</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>183,183</u>	<u>183,183</u>	<u>147,872</u>	<u>35,311</u>

**ECTOR COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>NONDEPARTMENTAL AND OTHER</b>				
Nondepartmental				
Professional Services	\$ 47,375	\$ 1,488,895	\$ 1,332,034	\$ 156,861
Legal Services	15,000	11,000	1,500	9,500
Other	11,300	133,132	131,727	1,405
Travel and Education	3,000	3,000	-	3,000
Capital Outlay	-	1,773,730	-	1,773,730
Total Nondepartmental	<u>76,675</u>	<u>3,409,757</u>	<u>1,465,261</u>	<u>1,944,496</u>
Insurance				
Insurance Expenditures	<u>482,079</u>	<u>492,079</u>	<u>492,079</u>	<u>-</u>
Total Insurance Expenditures	<u>482,079</u>	<u>492,079</u>	<u>492,079</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenditures	<u>15,850</u>	<u>15,850</u>	<u>13,925</u>	<u>1,925</u>
Total Postage and Reproduction	<u>15,850</u>	<u>15,850</u>	<u>13,925</u>	<u>1,925</u>
Total Nondepartmental and Other	<u>574,604</u>	<u>3,917,686</u>	<u>1,971,265</u>	<u>1,946,421</u>
Total Expenditures	<u>\$ 65,190,489</u>	<u>\$ 72,097,872</u>	<u>\$ 65,381,293</u>	<u>\$ 6,716,579</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Property Tax, Penalties and Interest	\$ 3,853,321	\$ 3,853,321	\$ 3,931,267	\$ 77,946
Investment Income	5,000	5,000	7,498	2,498
Total Revenues	<u>3,858,321</u>	<u>3,858,321</u>	<u>3,938,765</u>	<u>80,444</u>
<b>EXPENDITURES</b>				
2015 Tax Notes – Principal	2,915,000	2,915,000	2,915,000	-
2015 Tax Notes - Interest	18,219	18,219	18,219	-
2017 Tax Notes - Interest	920,013	920,013	920,013	-
Fiscal Agent Fees	1,500	1,500	299	1,201
Total Expenditures	<u>3,854,732</u>	<u>3,854,732</u>	<u>3,853,531</u>	<u>1,201</u>
Deficiency of Revenues Over Expenditures	3,589	3,589	85,234	81,645
<b>Fund Balance, Beginning of Year</b>	<u>230,083</u>	<u>230,083</u>	<u>230,083</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 233,672</u>	<u>\$ 233,672</u>	<u>\$ 315,317</u>	<u>\$ 81,645</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 760,833	\$ 526,267	\$ (234,566)
Charges for Current Services	-	-	19,119	19,119
Investment Income	101,000	160,185	167,586	7,401
Other Revenues	27,000	21,965	291,507	269,542
Hotel Occupancy Tax	900,000	900,000	882,768	(17,232)
Total Revenues	<u>1,028,000</u>	<u>1,842,983</u>	<u>1,887,247</u>	<u>44,264</u>
<b>EXPENDITURES</b>				
Current				
Administrative				
Departmental Supplies and Expenses	-	35,817	35,813	4
Judicial				
Education and Travel	-	2,722	2,722	-
Departmental Supplies and Expenses	-	15,093	15,087	6
Financial Administration				
Departmental Supplies and Expenses	-	264,501	62,147	202,354
Capital Outlay	-	18,138	-	18,138
Law Enforcement				
Education and Travel	-	16	16	-
Departmental Supplies and Expenses	-	871	869	2
Correction				
Departmental Supplies and Expenses	-	6,113,280	4,617,009	1,496,271
Professional Services	-	340,308	323,549	16,759
Health and welfare				
Salaries	-	185,698	185,698	-
Employee Benefits	-	16,678	16,677	1
Departmental Supplies and Expenses	-	35,923	26,296	9,627
Professional Services	-	3,805	3,805	-
Insurance	-	32	32	-
Capital Outlay	-	147,590	147,590	-

**ECTOR COUNTY, TEXAS  
CAPITAL FUNDS PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
Cultural and Recreation				
Departmental Supplies and Expenses	-	4,191	4,190	1
Library				
Departmental Supplies and Expenses	-	1,076	1,075	1
Maintenance				
Departmental Supplies and Expenses	-	3,061	3,060	1
Conservation of Natural Resources				
Departmental Supplies and Expenses	-	327	326	1
Highways and Streets				
Departmental Supplies and Expenses	-	147	146	1
Election				
Departmental Supplies and Expenses	-	1,685	1,685	-
Nondepartmental and other				
Departmental Supplies and Expenses	100,000	2,659,094	2,590,961	68,133
Capital Outlay	142,000	3,944,449	10,166,989	(6,222,540)
Total Current	<u>242,000</u>	<u>13,794,502</u>	<u>18,205,742</u>	<u>(4,411,240)</u>
Excess (Deficiency) of Revenues Over Expenditures	786,000	(11,951,519)	(16,318,495)	(4,366,976)
<b>Other Financing Sources</b>				
Operating transfer In	100,000	100,000	1,950,000	1,850,000
Premium on bond issuance	-	-	-	-
Total Other Financing Sources	<u>100,000</u>	<u>100,000</u>	<u>1,950,000</u>	<u>1,850,000</u>
<b>Other Financing Uses</b>				
Issuance of capital lease	-	-	6,937,620	6,937,620
Total Other Financing Sources	-	-	6,937,620	6,937,620
Net Change in Fund Balance	886,000	(11,851,519)	(7,430,875)	4,420,644
<b>Fund Balance, Beginning of Year</b>	15,061,204	15,061,204	15,061,204	-
<b>Fund Balance, End of Year</b>	<u>\$ 15,947,204</u>	<u>\$ 3,209,685</u>	<u>\$ 7,630,329</u>	<u>\$ 4,420,644</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2020**

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund	Records Management and Prevention Fund	County Clerk Archive
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 7,059	\$ 153,957	\$ 1,013	\$ 61,751	\$ 172,007
Investments	66,053	20,672	-	864,450	281,554
Accounts Receivable	1,295	-	25	619	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 74,407</b>	<b>\$ 174,629</b>	<b>\$ 1,038</b>	<b>\$ 926,820</b>	<b>\$ 453,561</b>

**LIABILITIES AND FUND BALANCES**

**LIABILITIES**

Accounts Payable	\$ 12,671	\$ 56,275	\$ -	\$ 1,578	\$ -
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
<b>Total Liabilities</b>	<b>12,671</b>	<b>56,275</b>	<b>-</b>	<b>1,578</b>	<b>-</b>

**FUND BALANCES**

**Nonspendable Fund Balance:**

Inventories and Prepaid Items	-	-	-	-	-
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**Restricted Fund Balance:**

Creditors	3,666	49,367	-	1,578	-
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Imposed by Law	58,070	51,035	1,038	43,663	103,681
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Retirement of Long-Term Debt	-	-	-	-	-
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**Committed Fund Balance:**

Employee Morale	-	-	-	-	-
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Assigned	-	17,952	-	880,001	349,880
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Unassigned Fund Balance	-	-	-	-	-
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<b>Total Fund Balances</b>	<b>61,736</b>	<b>118,354</b>	<b>1,038</b>	<b>925,242</b>	<b>453,561</b>
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<b>Total Liabilities and Fund Balances</b>	<b>\$ 74,407</b>	<b>\$ 174,629</b>	<b>\$ 1,038</b>	<b>\$ 926,820</b>	<b>\$ 453,561</b>
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**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET – CONTINUED  
SEPTEMBER 30, 2020**

	County Clerk Records Management Fund	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater	Senior Nutrition Program
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 38,502	\$ -	\$ 19,007	\$ -	\$ 1,613
Investments	438,269	-	-	-	36,246
Accounts Receivable	2	-	-	-	-
Due from Other Funds	-	-	-	19,704	-
Due from Other Governments	-	-	-	-	34,259
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 476,773</u>	<u>\$ -</u>	<u>\$ 19,007</u>	<u>\$ 19,704</u>	<u>\$ 72,118</u>
 <b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 46,081	\$ -	\$ 343	\$ -	\$ 14,110
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	18,664	-	-
Due to Other Governments	-	-	-	-	-
Total Liabilities	<u>46,081</u>	<u>-</u>	<u>19,007</u>	<u>-</u>	<u>14,110</u>
 <b>FUND BALANCES</b>					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	46,081	-	-	-	12,586
Imposed by Law	20,671	-	-	19,704	45,422
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Employee Morale	-	-	-	-	-
Assigned	363,940	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-
Total Fund Balances	<u>430,692</u>	<u>-</u>	<u>-</u>	<u>19,704</u>	<u>58,008</u>
Total Liabilities and Fund Balances	<u>\$ 476,773</u>	<u>\$ -</u>	<u>\$ 19,007</u>	<u>\$ 19,704</u>	<u>\$ 72,118</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET – CONTINUED  
SEPTEMBER 30, 2020**

	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	\$ -	\$ 18,414	\$ 4,143	\$ 26,069	\$ -
Investments	-	91,658	106,217	-	-
Accounts Receivable	-	270	-	2,600	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	11,617	-	-	-	3,919
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 11,617</b>	<b>\$ 110,342</b>	<b>\$ 110,360</b>	<b>\$ 28,669</b>	<b>\$ 3,919</b>

**LIABILITIES AND FUND BALANCES**

**LIABILITIES**

Accounts Payable	\$ 10,064	\$ 11,028	\$ 1,065	\$ 5,733	\$ 212
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	22,936	-
Due to Other Governments	-	-	-	-	-
<b>Total Liabilities</b>	<b>10,064</b>	<b>11,028</b>	<b>1,065</b>	<b>28,669</b>	<b>212</b>

**FUND BALANCES**

Nonspendable Fund Balance:

Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	1,534	1,458	188	-	28
Imposed by Law	19	90,398	109,107	-	3,679
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Employee Morale	-	-	-	-	-
Assigned	-	7,458	-	-	-
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,553</b>	<b>99,314</b>	<b>109,295</b>	<b>-</b>	<b>3,707</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 11,617</b>	<b>\$ 110,342</b>	<b>\$ 110,360</b>	<b>\$ 28,669</b>	<b>\$ 3,919</b>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET – CONTINUED  
SEPTEMBER 30, 2020**

	TJJD Grant A			TJJD Grant A Pre & Post
	Community Program	Immunization Fund	Juvenile IV-E Program	
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 20,134	\$ 48,681	\$ 664	\$ 7,148
Investments	-	69,528	21,393	-
Accounts Receivable	-	-	900	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	50,977	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 20,134</u>	<u>\$ 169,186</u>	<u>\$ 22,957</u>	<u>\$ 7,148</u>

**LIABILITIES AND FUND BALANCES**

LIABILITIES

Accounts Payable	\$ 485	\$ 896	\$ 1,800	\$ 146
Due to Other Funds	-	14	-	-
Deferred Revenue	19,649	-	-	7,002
Due to Other Governments	-	-	-	-
Total Liabilities	<u>20,134</u>	<u>910</u>	<u>1,800</u>	<u>7,148</u>

**FUND BALANCES**

Nonspendable Fund Balance:

Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	-	895	1,800	-
Imposed by Law	-	167,381	19,357	-
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	-	-	-	-
Total Fund Balances	<u>-</u>	<u>168,276</u>	<u>21,157</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 20,134</u>	<u>\$ 169,186</u>	<u>\$ 22,957</u>	<u>\$ 7,148</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET – CONTINUED  
SEPTEMBER 30, 2020**

	Court Technology Fund	CA Pretrial Intervention	District Clerk Records Management	Employee Enrichment
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 4,664	\$ 21,136	\$ 55,073	\$ 428
Investments	-	130,062	58,139	27,056
Accounts Receivable	20	-	543	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,684</b>	<b>\$ 151,198</b>	<b>\$ 113,755</b>	<b>\$ 27,484</b>

**LIABILITIES AND FUND BALANCES**

**LIABILITIES**

Accounts Payable	\$ -	\$ 10,320	\$ -	\$ 741
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Governments	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>10,320</b>	<b>-</b>	<b>741</b>

**FUND BALANCES**

**Nonspendable Fund Balance:**

Inventories and Prepaid Items	-	-	-	-
<b>Restricted Fund Balance:</b>				
Creditors	-	2,298	-	741
Imposed by Law	4,684	138,302	10,014	26,002
Retirement of Long-Term Debt	-	-	-	-
<b>Committed Fund Balance:</b>				
Employee Morale	-	-	-	-
Assigned	-	278	103,741	-
Unassigned Fund Balance	-	-	-	-
<b>Total Fund Balances</b>	<b>4,684</b>	<b>140,878</b>	<b>113,755</b>	<b>26,743</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,684</b>	<b>\$ 151,198</b>	<b>\$ 113,755</b>	<b>\$ 27,484</b>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET – CONTINUED  
SEPTEMBER 30, 2020**

	District Clerk Archive	Health Epidemiology	TJJD Grant A Community Diversion	Totals
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 25,578	\$ -	\$ 66,871	\$ 753,912
Investments	92,171	-	-	2,303,468
Accounts Receivable	510	-	-	6,784
Due from Other Funds	-	-	-	19,704
Due from Other Governments	-	16,299	-	117,071
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$ 118,259</b>	<b>\$ 16,299</b>	<b>\$ 66,871</b>	<b>\$ 3,200,939</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 15,758	\$ 31,682	\$ 220,988
Due to Other Funds	-	-	-	14
Deferred Revenue	-	-	35,189	103,440
Due to Other Governments	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>15,758</b>	<b>66,871</b>	<b>324,442</b>
<b>FUND BALANCES</b>				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	-	238	-	122,458
Imposed by Law	37,259	303	-	949,789
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	81,000	-	-	1,804,250
Unassigned Fund Balance	-	-	-	-
<b>Total Fund Balances</b>	<b>118,259</b>	<b>541</b>	<b>-</b>	<b>2,876,497</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 118,259</b>	<b>\$ 16,299</b>	<b>\$ 66,871</b>	<b>\$ 3,200,939</b>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2020**

	Law Library Fund	Election Administration Fund	Child Abuse Preservation Fund	Records Management and Prevention Fund
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 93,151	\$ -	\$ -
Charges for Current Services	113,847	40,433	487	51,722
Investment Income	875	1,317	13	4,544
Other	4,259	-	-	7,179
Total Revenues	<u>118,981</u>	<u>134,901</u>	<u>500</u>	<u>63,445</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	8,604
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	165,815	-	-	-
Election	-	758,290	-	-
Total Expenditures	<u>165,815</u>	<u>758,290</u>	<u>-</u>	<u>8,604</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(46,834)</u>	<u>(623,389)</u>	<u>500</u>	<u>54,841</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	10,000	596,736	-	740,000
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>596,736</u>	<u>-</u>	<u>740,000</u>
Net Change in Fund Balances	(36,834)	(26,653)	500	794,841
Fund Balances, Beginning of Year	98,570	145,007	538	130,401
Fund Balances, End of Year	<u>\$ 61,736</u>	<u>\$ 118,354</u>	<u>\$ 1,038</u>	<u>\$ 925,242</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	County Clerk Archive	County Clerk Records Management Fund	TJJD Grant S	TJJD Grant A Basic Supervision
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ -	\$ 72,633	\$ 178,462
Charges for Current Services	193,470	243,357	9,851	-
Investment Income	4,544	4,154	29	186
Other	-	-	-	-
<b>Total Revenues</b>	<u>198,014</u>	<u>247,511</u>	<u>82,513</u>	<u>178,648</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	322,027	-	-
Law Enforcement	-	-	-	-
Correction	-	-	82,513	178,648
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Election	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>322,027</u>	<u>82,513</u>	<u>178,648</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>198,014</u>	<u>(74,516)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	182,000	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>182,000</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>198,014</u>	<u>107,484</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning of Year	255,547	323,208	-	-
<b>Fund Balances, End of Year</b>	<u>\$ 453,561</u>	<u>\$ 430,692</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, 2020**

	<u>Meteor Crater</u>	<u>Senior Nutrition Program</u>	<u>JAG Grant Fund</u>	<u>Courthouse Security Fund</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 105,283	\$ 25,208	\$ -
Charges for Current Services	-	179,821	-	82,202
Investment Income	310	333	-	1,470
Other	-	-	-	10
Total Revenues	<u>310</u>	<u>285,437</u>	<u>25,208</u>	<u>83,682</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	590,694
Law Enforcement	-	-	23,664	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	2,966	238,687	-	-
Library	-	-	-	-
Election	-	-	-	-
Total Expenditures	<u>2,966</u>	<u>238,687</u>	<u>23,664</u>	<u>590,694</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,656)</u>	<u>46,750</u>	<u>1,544</u>	<u>(507,012)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	494,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>494,000</u>
Net Change in Fund Balances	(2,656)	46,750	1,544	(13,012)
Fund Balances, Beginning of Year	22,360	11,258	9	112,326
Fund Balances, End of Year	<u>\$ 19,704</u>	<u>\$ 58,008</u>	<u>\$ 1,553</u>	<u>\$ 99,314</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	J.P. Technology Fund	TJJD Grant A Mental Health	Community and Rural Health Fund	TJJD Grant A Community Program
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 246,131	\$ 31,917	\$ 187,868
Charges for Current Services	35,261	285	11,000	8
Investment Income	1,459	-	-	386
Other	-	-	-	-
Total Revenues	<u>36,720</u>	<u>246,416</u>	<u>42,917</u>	<u>188,262</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	85,118	-	-	-
Law Enforcement	-	-	-	-
Correction	-	246,416	-	188,262
Health and Welfare	-	-	52,052	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Election	-	-	-	-
Total Expenditures	<u>85,118</u>	<u>246,416</u>	<u>52,052</u>	<u>188,262</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(48,398)</u>	<u>-</u>	<u>(9,135)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(48,398)	-	(9,135)	-
Fund Balances, Beginning of Year	157,693	-	12,842	-
Fund Balances, End of Year	<u>\$ 109,295</u>	<u>\$ -</u>	<u>\$ 3,707</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, 2020**

	Immunization Fund	Juvenile IV-E Program	TJJD Grant A Pre & Post	Court Technology Fund
<b>REVENUES</b>				
Intergovernmental Charges	\$ 180,571	\$ -	\$ 81,116	\$ -
Charges for Current Services	22,218	-	5,019	4,223
Investment Income	1,485	204	-	51
Other	-	-	-	-
Total Revenues	<u>204,274</u>	<u>204</u>	<u>86,135</u>	<u>4,274</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	-
Law Enforcement	-	-	-	-
Correction	-	979	86,135	-
Health and Welfare	211,245	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Election	-	-	-	-
Total Expenditures	<u>211,245</u>	<u>979</u>	<u>86,135</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,971)</u>	<u>(775)</u>	<u>-</u>	<u>4,274</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	(6,971)	(775)	-	4,274
Fund Balances, Beginning of Year	175,247	21,932	-	410
Fund Balances, End of Year	<u>\$ 168,276</u>	<u>\$ 21,157</u>	<u>\$ -</u>	<u>\$ 4,684</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>CA Pretrial Intervention</u>	<u>District Clerk Records Management</u>	<u>Employee Enrichment</u>	<u>District Clerk Archive</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ -	\$ 6,239	\$ -
Charges for Current Services	293,865	37,115	-	33,218
Investment Income	3,327	1,154	254	1,012
Other	-	-	400	-
Total Revenues	<u>297,192</u>	<u>38,269</u>	<u>6,893</u>	<u>34,230</u>
<b>EXPENDITURES</b>				
Current				
Administrative	-	-	8,914	-
Judicial	497,564	3,999	-	-
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Election	-	-	-	-
Total Expenditures	<u>497,564</u>	<u>3,999</u>	<u>8,914</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(200,372)</u>	<u>34,270</u>	<u>(2,021)</u>	<u>34,230</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out)	-	10,000	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(200,372)	44,270	(2,021)	34,230
Fund Balances, Beginning of Year	341,250	69,485	28,764	84,029
Fund Balances, End of Year	<u>\$ 140,878</u>	<u>\$ 113,755</u>	<u>\$ 26,743</u>	<u>\$ 118,259</u>

**ECTOR COUNTY, TEXAS  
NON MAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020**

	Health Epidemiology	TJJJ Grant A Community Diversion	Totals
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>			
Intergovernmental Charges	\$ 89,848	\$ 216,368	\$ 1,514,795
Charges for Current Services	-	98	1,357,500
Investment Income	-	-	27,107
Other	-	-	11,848
Total Revenues	<u>89,848</u>	<u>216,466</u>	<u>2,911,250</u>
<b>EXPENDITURES</b>			
Current			
Administrative	-	-	8,914
Judicial	-	-	1,508,006
Law Enforcement	-	-	23,664
Correction	-	216,466	999,419
Health and Welfare	90,180	-	353,477
Cultural-Recreation	-	-	241,653
Library	-	-	165,815
Election	-	-	758,290
Total Expenditures	<u>90,180</u>	<u>216,466</u>	<u>4,059,238</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(332)</u>	<u>-</u>	<u>(1,147,988)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In (Out)	-	-	2,032,736
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,032,736</u>
Net Change in Fund Balances	(332)	-	884,748
Fund Balances, Beginning of Year	873	-	1,991,749
Fund Balances, End of Year	<u>\$ 541</u>	<u>\$ -</u>	<u>\$ 2,876,497</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 120,000	\$ 120,000	\$ 113,847	\$ (6,153)
Investment Income	1,000	1,000	875	(125)
Other	5,000	5,000	4,259	(741)
Total Revenues	<u>126,000</u>	<u>126,000</u>	<u>118,981</u>	<u>(7,019)</u>
<b>EXPENDITURES</b>				
Library				
Salaries	64,784	70,037	69,827	210
Employee Benefits	28,004	28,713	28,712	1
Departmental Supplies and Expenses	73,241	67,279	59,614	7,665
Professional Services	-	-	7,437	(7,437)
Insurance	300	300	225	75
Highway and Streets				
Departmental Supplies and Expenses	15	15	-	15
Insurance	71	71	-	71
Total Expenditures	<u>166,415</u>	<u>166,415</u>	<u>165,815</u>	<u>600</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(40,415)</u>	<u>(40,415)</u>	<u>(46,834)</u>	<u>(6,419)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	10,000	10,000	10,000	-
Total Other Financing Sources	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	(30,415)	(30,415)	(36,834)	(6,419)
<b>Fund Balance, Beginning of Year</b>	<u>98,570</u>	<u>98,570</u>	<u>98,570</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 68,155</u>	<u>\$ 68,155</u>	<u>\$ 61,736</u>	<u>\$ (6,419)</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental charges	\$ -	\$ 72,808	\$ 93,151	\$ 20,343
Charges for Current Services	100,000	100,000	40,433	(59,567)
Investment Income	2,000	2,000	1,317	(683)
Other	-	-	-	-
Total Revenues	<u>102,000</u>	<u>174,808</u>	<u>134,901</u>	<u>(39,907)</u>
<b>EXPENDITURES</b>				
Election				
Salaries	358,063	447,748	406,692	41,056
Employee Benefits	123,009	133,912	132,675	1,237
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	5,100	5,100	1,183	3,917
Departmental Supplies and Expenses	173,777	196,499	177,035	19,464
Professional Services	5,500	6,425	6,425	-
Insurance	1,158	1,179	989	190
Subscriptions	9,600	46,633	31,491	15,142
Capital Outlay	-	6,925	-	6,925
Total Expenditures	<u>678,007</u>	<u>846,221</u>	<u>758,290</u>	<u>87,931</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(576,007)</u>	<u>(671,413)</u>	<u>(623,389)</u>	<u>48,024</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>556,736</u>	<u>556,736</u>	<u>596,736</u>	<u>-</u>
Total Other Financing Sources	<u>556,736</u>	<u>556,736</u>	<u>596,736</u>	<u>-</u>
Net Change in Fund Balance	(19,271)	(114,677)	(26,653)	88,024
<b>Fund Balance, Beginning of Year</b>	<u>145,007</u>	<u>145,007</u>	<u>145,007</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 125,736</u>	<u>\$ 30,330</u>	<u>\$ 118,354</u>	<u>\$ 88,024</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ 13	\$ 13
Charges for Services	<u>1,000</u>	<u>1,000</u>	<u>487</u>	<u>(513)</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>(500)</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(500)	(500)	500	1,000
<b>Fund Balance, Beginning of Year</b>	<u>538</u>	<u>538</u>	<u>538</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 1,038</u>	<u>\$ 1,000</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 85,000	\$ 85,000	\$ 51,722	\$ (33,278)
Investment Income	750	750	4,544	3,794
Contributions and Donations	-	-	7,179	7,179
<b>Total Revenues</b>	<u>85,750</u>	<u>85,750</u>	<u>63,445</u>	<u>(22,305)</u>
<b>EXPENDITURES</b>				
Judicial				
Travel and Education				-
Departmental Supplies and Expenses	5,000	4,626	4,604	22
Professional Services	786,507	884,001	4,000	880,001
<b>Total Expenditures</b>	<u>791,507</u>	<u>888,627</u>	<u>8,604</u>	<u>880,023</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	710,000	710,000	740,000	30,000
Excess (Deficiency) of Revenues				
Over Expenditures	4,243	(92,877)	794,841	887,718
<b>Fund Balance, Beginning of Year</b>	<u>130,401</u>	<u>130,401</u>	<u>130,401</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 134,644</u>	<u>\$ 37,524</u>	<u>\$ 925,242</u>	<u>\$ 887,718</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 220,000	\$ 220,000	\$ 193,470	\$ (26,530)
Investment Income	1,750	1,750	4,544	2,794
Other	4,000	4,000	-	(4,000)
Total Revenues	<u>225,750</u>	<u>225,750</u>	<u>198,014</u>	<u>(27,736)</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Expenses				-
Professional Services	<u>176,440</u>	<u>349,880</u>	<u>-</u>	<u>349,880</u>
Total Expenditures	<u>176,440</u>	<u>349,880</u>	<u>-</u>	<u>349,880</u>
Excess (Deficiency) of Revenues				
Over Expenditures	49,310	(124,130)	198,014	322,144
<b>Fund Balance, Beginning of Year</b>	<u>255,547</u>	<u>255,547</u>	<u>255,547</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 304,857</u>	<u>\$ 131,417</u>	<u>\$ 453,561</u>	<u>\$ 322,144</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 85,000	\$ 85,000	\$ 243,357	\$ 158,357
Investment Income	500	500	4,154	3,654
Other	-	-	-	-
<b>Total Revenues</b>	<u>85,500</u>	<u>85,500</u>	<u>247,511</u>	<u>162,011</u>
<b>EXPENDITURES</b>				
Judicial				
Educational and Travel			1,217	(1,217)
Departmental Supplies and Expenses	5,000	5,000	5,612	(612)
Professional Services	186,620	186,620	315,198	(128,578)
<b>Total Expenditures</b>	<u>191,620</u>	<u>191,620</u>	<u>322,027</u>	<u>(130,407)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	182,000	182,000	182,000	-
<b>Total Other Financing Sources</b>	<u>182,000</u>	<u>182,000</u>	<u>182,000</u>	<u>-</u>
Excess (Deficiency) of Revenues				
Over Expenditures	75,880	75,880	107,484	31,604
<b>Fund Balance, Beginning of Year</b>	<u>323,208</u>	<u>323,208</u>	<u>323,208</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 399,088</u>	<u>\$ 399,088</u>	<u>\$ 430,692</u>	<u>\$ 31,604</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 77,691	\$ 72,632	\$ 72,633	\$ 1
Charges for Current Services	15,172	15,172	9,851	(5,321)
Investment Income	-	-	29	29
<b>Total Revenues</b>	<u>92,863</u>	<u>87,804</u>	<u>82,513</u>	<u>(5,291)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	58,434	55,225	55,117	108
Employee Benefits	26,317	24,610	24,201	409
Insurance	1,111	968	450	518
Contract Services	7,000	7,000	2,745	4,255
<b>Total Expenditures</b>	<u>92,862</u>	<u>87,803</u>	<u>82,513</u>	<u>5,290</u>
Excess (Deficiency) of Revenues				
Over Expenditures	1	1	-	(1)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 181,224	\$ 178,758	\$ 178,462	\$ (296)
Charges for Current Services	-	-	-	-
Investment Income	-	-	186	186
Total Revenues	<u>181,224</u>	<u>178,758</u>	<u>178,648</u>	<u>(110)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	124,263	123,468	123,468	-
Employee Benefits	54,598	53,724	53,723	1
Departmental Supplies and Expenses	-	-	-	-
Insurance	<u>2,363</u>	<u>1,566</u>	<u>1,457</u>	<u>109</u>
Total Expenditures	<u>181,224</u>	<u>178,758</u>	<u>178,648</u>	<u>110</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**ECTOR COUNTY, TEXAS  
METEOR CRATER  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ 310	\$ 310
Total Revenues	<u>-</u>	<u>-</u>	<u>310</u>	<u>310</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Departmental Supplies	-	2,967	2,966	1
Total Expenditures	<u>-</u>	<u>2,967</u>	<u>2,966</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(2,967)</u>	<u>(2,656)</u>	<u>311</u>
Net Change in Fund Balance	-	(2,967)	(2,656)	311
<b>Fund Balance, Beginning of Year</b>	<u>22,360</u>	<u>22,360</u>	<u>22,360</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 22,360</u>	<u>\$ 19,393</u>	<u>\$ 19,704</u>	<u>\$ 311</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 68,611	\$ 68,611	\$ 105,283	\$ 36,672
Charges for Current Services	201,500	201,500	179,821	(21,679)
Investment Income	-	-	333	333
Other	-	-	-	-
<b>Total Revenues</b>	<u>270,111</u>	<u>270,111</u>	<u>285,437</u>	<u>15,326</u>
<b>EXPENDITURES</b>				
Culture - Recreation				
Salaries	67,094	67,094	64,166	2,928
Employee Benefits	28,697	28,697	27,573	1,124
Department Supplies & Expenses	1,120	1,120	346	774
Utilities				-
Professional Services	172,810	172,810	146,393	26,417
Insurance	290	290	209	81
Educational and Travel	100	100		100
<b>Total Expenditures</b>	<u>270,111</u>	<u>270,111</u>	<u>238,687</u>	<u>31,424</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	46,750	46,750
<b>Fund Balance, Beginning of Year</b>	<u>11,258</u>	<u>11,258</u>	<u>11,258</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 11,258</u>	<u>\$ 11,258</u>	<u>\$ 58,008</u>	<u>\$ 46,750</u>

**ECTOR COUNTY, TEXAS**  
**JAG GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ -	\$ 24,288	\$ 25,208	\$ 920
Investment Income	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>24,288</u>	<u>25,208</u>	<u>920</u>
<b>EXPENDITURES</b>				
Law Enforcement				
Salaries	-	18,704	18,704	-
Employee Benefits	-	4,905	4,893	12
Departmental Supplies and Other Expenses	-	31	-	31
Insurance	-	648	67	581
<b>Total Expenditures</b>	<u>-</u>	<u>24,288</u>	<u>23,664</u>	<u>624</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	1,544	1,544
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,553</u>	<u>\$ 1,553</u>

**ECTOR COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 101,000	\$ 101,000	\$ 82,202	\$ (18,798)
Investment Income	1,000	1,000	1,470	470
Other	-	-	10	10
Total Revenues	<u>102,000</u>	<u>102,000</u>	<u>83,682</u>	<u>(18,318)</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	399,268	402,085	401,118	967
Employee Benefits	170,826	170,826	169,972	854
Departmental Supplies and Other Expenses	27,500	37,683	13,718	23,965
Insurance	<u>7,593</u>	<u>7,593</u>	<u>5,886</u>	<u>1,707</u>
Total Expenditures	<u>605,187</u>	<u>618,187</u>	<u>590,694</u>	<u>27,493</u>
Excess (Deficiency) of Revenues Over Expenditures	(503,187)	(516,187)	(507,012)	9,175
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>524,500</u>	<u>524,500</u>	<u>494,000</u>	<u>(30,500)</u>
Net Change in Fund Balance	21,313	8,313	(13,012)	(21,325)
<b>Fund Balance, Beginning of Year</b>	<u>112,326</u>	<u>112,326</u>	<u>112,326</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 133,639</u>	<u>\$ 120,639</u>	<u>\$ 99,314</u>	<u>\$ (21,325)</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 32,000	\$ 32,000	\$ 35,261	\$ 3,261
Investment Income	1,000	1,000	1,459	459
Total Revenues	<u>33,000</u>	<u>33,000</u>	<u>36,720</u>	<u>3,720</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	72,145	72,145	48,331	23,814
Employee Benefits	26,655	26,655	23,608	3,047
Department Supplies and Other Expenses	18,105	18,105	8,783	9,322
Professional Service	11,845	9,064	4,239	4,825
Insurance	386	386	157	229
Total Expenditures	<u>129,136</u>	<u>126,355</u>	<u>85,118</u>	<u>41,237</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(96,136)	(93,355)	(48,398)	44,957
<b>Fund Balance, Beginning of Year</b>	<u>157,693</u>	<u>157,693</u>	<u>157,693</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 61,557</u>	<u>\$ 64,338</u>	<u>\$ 109,295</u>	<u>\$ 44,957</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Changes	\$ 254,849	\$ 246,419	\$ 246,131	\$ (288)
Charges for Current Services	-	-	285	285
Total Revenues	<u>254,849</u>	<u>246,419</u>	<u>246,416</u>	<u>(3)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	115,408	113,915	1,166	112,749
Employee Benefits	52,247	51,587	79,750	(28,163)
Insurance	2,194	1,167	113,914	(112,747)
Contract Services	85,000	79,750	51,586	28,164
Total Expenditures	<u>254,849</u>	<u>246,419</u>	<u>246,416</u>	<u>3</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 31,248	\$ 27,998	\$ 31,917	\$ 3,919
Charges for Current Services	20,204	20,203	11,000	(9,203)
<b>Total Revenues</b>	<u>51,452</u>	<u>48,201</u>	<u>42,917</u>	<u>(5,284)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	32,055	32,571	32,570	1
Employee Benefits	19,312	19,377	19,377	-
Insurance	85	111	105	6
<b>Total Expenditures</b>	<u>51,452</u>	<u>52,059</u>	<u>52,052</u>	<u>7</u>
Excess (Deficiency) of Revenues Over				
Expenditures	-	(3,858)	(9,135)	(5,277)
<b>Fund Balance, Beginning of Year</b>	<u>12,842</u>	<u>12,842</u>	<u>12,842</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 12,842</u>	<u>\$ 8,984</u>	<u>\$ 3,707</u>	<u>\$ (5,277)</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 254,106	\$ 241,991	\$ 187,868	\$ (54,123)
Charges for Current	-	6,390	8	(6,382)
Investment Income	-	-	386	386
<b>Total Revenues</b>	<u>254,106</u>	<u>248,381</u>	<u>188,262</u>	<u>(60,119)</u>
<b>EXPENDITURES</b>				
Correction				
Salaries	134,990	130,586	130,585	1
Employee Benefits	57,447	56,020	56,020	-
Insurance	2,566	1,659	1,657	2
<b>Total Expenditures</b>	<u>195,003</u>	<u>188,265</u>	<u>188,262</u>	<u>3</u>
Excess (Deficiency) of Revenues				
Over Expenditures	59,103	60,116	-	(60,116)
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 59,103</u>	<u>\$ 60,116</u>	<u>\$ -</u>	<u>\$ (60,116)</u>

**ECTOR COUNTY, TEXAS  
IMMUNIZATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 191,873	\$ 191,873	\$ 180,571	\$ (11,302)
Charges for Current Services	62,500	38,005	22,218	(15,787)
Investment Income	31,742	-	1,485	1,485
<b>Total Revenues</b>	<u>286,115</u>	<u>229,878</u>	<u>204,274</u>	<u>(25,604)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	191,295	128,169	121,762	6,407
Employee Benefits	93,998	66,054	63,314	2,740
Travel and Education	-	6,196	3,645	2,551
Departmental Supplies and Expenses	-	12,900	2,407	10,493
Indirect Expenses	-	16,000	19,716	(3,716)
Insurance	822	559	401	158
<b>Total Expenditures</b>	<u>286,115</u>	<u>229,878</u>	<u>211,245</u>	<u>18,633</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(6,971)	(6,971)
<b>Fund Balance, Beginning of Year</b>	<u>175,247</u>	<u>175,247</u>	<u>175,247</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 175,247</u>	<u>\$ 175,247</u>	<u>\$ 168,276</u>	<u>\$ (6,971)</u>

**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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Investment Income	\$ -	\$ 145	\$ 204	\$ 59
Total Revenues	<u>-</u>	<u>145</u>	<u>204</u>	<u>59</u>
<b>EXPENDITURES</b>				
Correction				
Professional Services	12,000	12,000	979	11,021
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>979</u>	<u>11,021</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(12,000)	(11,855)	(775)	11,080
<b>Fund Balance, Beginning of Year</b>	<u>21,932</u>	<u>21,932</u>	<u>21,932</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 9,932</u>	<u>\$ 10,077</u>	<u>\$ 21,157</u>	<u>\$ 11,080</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 80,329	\$ 86,369	\$ 81,116	\$ (5,253)
Charges for Current Services	-	-	5,019	5,019
Total Revenues	<u>80,329</u>	<u>86,369</u>	<u>86,135</u>	<u>(234)</u>
<b>EXPENDITURES</b>				
Corrections				
Salaries	54,127	59,143	59,142	1
Employee Benefits	25,174	26,379	26,379	-
Insurance	1,029	848	614	234
Total Expenditures	<u>80,330</u>	<u>86,370</u>	<u>86,135</u>	<u>235</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(1)	(1)	-	1
<b>Fund Balance, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ -	\$ -	\$ 4,223	\$ 4,223
Investment Income	-	-	51	51
Total Revenues	<u>-</u>	<u>-</u>	<u>4,274</u>	<u>4,274</u>
<b>EXPENDITURES</b>				
Judicial				
Departmental Supplies and Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	4,274	4,274
<b>OTHER FINANCING USES</b>				
Transfer Out	<u>(8,500)</u>	<u>(8,500)</u>	<u>-</u>	<u>8,500</u>
Net Change in Fund Balance	<u>(8,500)</u>	<u>(8,500)</u>	<u>4,274</u>	<u>12,774</u>
<b>Fund Balance, Beginning of Year</b>	<u>410</u>	<u>410</u>	<u>410</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (8,090)</u>	<u>\$ (8,090)</u>	<u>\$ 4,684</u>	<u>\$ 12,774</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 400,000	\$ 400,000	\$ 293,865	\$ (106,135)
Investment Income	<u>7,000</u>	<u>7,000</u>	<u>3,327</u>	<u>(3,673)</u>
Total Revenues	<u>407,000</u>	<u>407,000</u>	<u>297,192</u>	<u>(109,808)</u>
<b>EXPENDITURES</b>				
Judicial				
Salaries	336,901	336,901	331,390	5,511
Employee Benefits	154,803	154,803	151,626	3,177
Allowance	1,350	1,350	1,350	-
Travel and Education	19,500	19,500	2,344	17,156
Departmental Supplies and Other Expenses	25,750	25,795	5,552	20,243
Insurance	<u>5,480</u>	<u>5,480</u>	<u>5,302</u>	<u>178</u>
Total Expenditures	<u>543,784</u>	<u>543,829</u>	<u>497,564</u>	<u>46,265</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(136,784)	(136,829)	(200,372)	(63,543)
<b>Fund Balance, Beginning of Year</b>	<u>341,250</u>	<u>341,250</u>	<u>341,250</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 204,466</u>	<u>\$ 204,421</u>	<u>\$ 140,878</u>	<u>\$ (63,543)</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 41,500	\$ 41,500	\$ 37,115	\$ (4,385)
Investment Income	500	500	1,154	654
Total Revenues	<u>42,000</u>	<u>42,000</u>	<u>38,269</u>	<u>(3,731)</u>
<b>EXPENDITURES</b>				
Judicial				-
Professional Services	62,740	107,740	3,999	103,741
Total Expenditures	<u>62,740</u>	<u>107,740</u>	<u>3,999</u>	<u>103,741</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	10,000	10,000
Excess (Deficiency) of Revenues Over Expenditures	(20,740)	(65,740)	44,270	110,010
<b>Fund Balance, Beginning of Year</b>	<u>69,485</u>	<u>69,485</u>	<u>69,485</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 48,745</u>	<u>\$ 3,745</u>	<u>\$ 113,755</u>	<u>\$ 110,010</u>

**ECTOR COUNTY, TEXAS  
EMPLOYEE ENRICHMENT FUND  
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 5,100	\$ 5,100	\$ 6,239	\$ 1,139
Investment Earnings	100	100	254	154
Other revenue	-	400	400	-
<b>Total Revenues</b>	<u>5,200</u>	<u>5,600</u>	<u>6,893</u>	<u>1,293</u>
<b>EXPENDITURES</b>				
Administrative				
Departmental Supplies and Expenses	<u>5,200</u>	<u>9,099</u>	<u>8,914</u>	<u>185</u>
<b>Total Expenditures</b>	<u>5,200</u>	<u>9,099</u>	<u>8,914</u>	<u>185</u>
Excess (deficiency) of Revenues				
Over Expenditures	-	(3,499)	(2,021)	1,478
<b>Fund Balance, Beginning of Year</b>	<u>37,482</u>	<u>29,982</u>	<u>28,764</u>	<u>(1,218)</u>
<b>Fund Balance, End of Year</b>	<u>\$ 37,482</u>	<u>\$ 26,483</u>	<u>\$ 26,743</u>	<u>\$ 260</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, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Charges for Current Services	\$ 35,000	\$ 35,000	\$ 33,218	\$ (1,782)
Investment Income	500	500	1,012	512
Total Revenues	<u>35,500</u>	<u>35,500</u>	<u>34,230</u>	<u>(1,270)</u>
<b>EXPENDITURES</b>				
Judicial				
Professional Services	45,000	81,000	-	81,000
Total Expenditures	<u>45,000</u>	<u>81,000</u>	<u>-</u>	<u>81,000</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(9,500)	(45,500)	34,230	79,730
<b>Fund Balance, Beginning of Year</b>	<u>84,029</u>	<u>84,029</u>	<u>84,029</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 74,529</u>	<u>\$ 38,529</u>	<u>\$ 118,259</u>	<u>\$ 79,730</u>

**ECTOR COUNTY, TEXAS  
HEALTH – EPIDEMIOLOGY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 100,000	\$ 100,000	\$ 89,848	\$ (10,152)
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>89,848</u>	<u>(10,152)</u>
<b>EXPENDITURES</b>				
Health and Welfare				
Salaries	61,072	62,732	62,732	-
Employee Benefits	22,346	22,654	22,654	-
Travel and Education	6,100	4,034	710	3,324
Departmental Supplies and Expenses	6,096	6,096	2,239	3,857
Professional Services	3,584	3,682	1,638	2,044
Insurance	802	802	207	595
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>90,180</u>	<u>9,820</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(332)</u>	<u>(332)</u>
<b>Fund Balance, Beginning of Year</b>	<u>873</u>	<u>873</u>	<u>873</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 873</u>	<u>\$ 873</u>	<u>\$ 541</u>	<u>\$ (332)</u>

**ECTOR COUNTY, TEXAS  
TJJJ GRANT A COMMUNITY DIVERSION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental Charges	\$ 221,308	\$ 217,125	\$ 216,368	\$ (757)
Charges for Current Services	-	-	98	98
Total Revenues	<u>221,308</u>	<u>217,125</u>	<u>216,466</u>	<u>(659)</u>
<b>EXPENDITURES</b>				
Corrections				
Salaries	74,261	56,811	56,809	2
Employee Benefits	30,520	25,784	25,783	1
Board & Lodging	115,114	133,297	133,296	1
Insurance	1,413	1,233	578	655
Total Expenditures	<u>221,308</u>	<u>217,125</u>	<u>216,466</u>	<u>659</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-	-
<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, 2020**

	<b>Vehicle Maintenance Fund</b>	<b>Self- Insurance Liability Fund</b>	<b>Self- Insurance Health Fund</b>	<b>Totals</b>
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 18,345	\$ 16,014	\$ 1,935,103	\$ 1,969,462
Investments	1,330,723	134,003	7,896,375	9,361,101
Accounts Receivable	10,002		960	10,962
Inventories	-	-	-	-
Total Current Assets	<u>1,359,070</u>	<u>150,017</u>	<u>9,832,438</u>	<u>11,341,525</u>
<b>PROPERTY, PLANT AND EQUIPMENT</b>				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,468	-	-	37,468
Equipment	9,552,999	-	-	9,552,999
Less Accumulated Depreciation	<u>(8,490,225)</u>	<u>-</u>	<u>-</u>	<u>(8,490,225)</u>
Net Property, Plant and Equipment	<u>1,816,970</u>	<u>-</u>	<u>-</u>	<u>1,816,970</u>
Total Assets	<u>\$ 3,176,040</u>	<u>150,017</u>	<u>9,832,438</u>	<u>13,158,495</u>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 413,515	102,381	1,465,533	1,981,429
Total Liabilities	<u>413,515</u>	<u>102,381</u>	<u>1,465,533</u>	<u>1,981,429</u>
<b>NET POSITION</b>				
Invested in Capital Assets	1,816,970	-	-	1,816,970
Unrestricted	945,555	47,636	8,366,905	9,360,096
Total Net Position	<u>\$ 2,762,525</u>	<u>\$ 47,636</u>	<u>\$ 8,366,905</u>	<u>\$ 11,177,066</u>

**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
YEAR ENDED SEPTEMBER 30, 2020**

	<b>Vehicle Maintenance Fund</b>	<b>Self- Insurance Liability Fund</b>	<b>Self- Insurance Health Fund</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>				
Charges for Current Services	\$ 2,059,411	\$ 615,429	\$ 10,880,812	\$ 13,555,652
Other Revenue		-	151,188	151,188
Total Operating Revenues	<u>2,059,411</u>	<u>615,429</u>	<u>11,032,000</u>	<u>13,706,840</u>
<b>OPERATING EXPENSES</b>				
Departmental Supplies and Expenses	497,408	-	18,932	516,340
Repairs and Maintenance	325,376	-	-	325,376
Professional Service	1,101,314	51,708	437,696	1,590,718
Utilities	16,240	-	-	16,240
Insurance	251	608,237	2,121,544	2,730,032
Depreciation	493,269	-	-	493,269
Claims	-	39,272	7,348,307	7,387,579
Total Operating Expenses	<u>2,433,858</u>	<u>699,217</u>	<u>9,926,479</u>	<u>13,059,554</u>
Operating Income (Loss)	<u>(374,447)</u>	<u>(83,788)</u>	<u>1,105,521</u>	<u>647,286</u>
<b>NONOPERATING REVENUES</b>				
Investment Income	21,924	2,013	109,281	133,218
Gain on Retirement of Assets	(900)	-	-	(900)
Total Nonoperating Revenues	<u>21,024</u>	<u>2,013</u>	<u>109,281</u>	<u>132,318</u>
<b>INCOME (LOSS ) BEFORE CONTRIBUTIONS</b>	<u>(353,423)</u>	<u>(81,775)</u>	<u>1,214,802</u>	<u>779,604</u>
<b>CAPITAL CONTRIBUTIONS</b>				
Change in Net Position	(353,423)	(81,775)	1,214,802	779,604
Net Position, Beginning of Year	3,115,948	129,411	7,152,103	10,397,462
Net Position, End of Year	<u>\$ 2,762,525</u>	<u>\$ 47,636</u>	<u>\$ 8,366,905</u>	<u>\$ 11,177,066</u>

**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	<b>Vehicle Maintenance Fund</b>	<b>Self- Insurance Liability Fund</b>	<b>Self- Insurance Health Fund</b>	<b>Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received From Interfund Revenues	\$ 2,125,407	\$ 616,592	\$ 11,019,696	\$ 13,761,695
Cash Received from Other Income	-	-	168,353	168,353
Cash Paid for Goods and Services	<u>(2,033,477)</u>	<u>(724,018)</u>	<u>(9,442,401)</u>	<u>(12,199,896)</u>
Net Cash Provided By (Used In) Operating Activities	<u>91,930</u>	<u>(107,426)</u>	<u>1,745,648</u>	<u>1,730,152</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition Of Capital Assets	(813,390)	-	-	(813,390)
Proceeds from Sale of Capital Assets	-	-	-	-
Net Cash (Used In) Provided By Capital and Related Financing Activities	<u>(813,390)</u>	<u>-</u>	<u>-</u>	<u>(813,390)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Investments	(845,055)	(1,971)	(2,723,198)	(3,570,224)
Proceeds from Sale of Investments	1,127,000	119,500	2,297,827	3,544,327
Investment Income Received on Investments	<u>21,924</u>	<u>2,013</u>	<u>109,281</u>	<u>133,218</u>
Net Cash Provided By (Used In) Investing Activities	<u>303,869</u>	<u>119,542</u>	<u>(316,090)</u>	<u>107,321</u>
<b>Net Increase (Decrease) in Cash</b>	(417,591)	12,116	1,429,558	1,024,083
<b>Cash at Beginning of Year</b>	435,936	3,898	505,545	945,379
<b>Cash at End of Year</b>	<u>\$ 18,345</u>	<u>\$ 16,014</u>	<u>\$ 1,935,103</u>	<u>\$ 1,969,462</u>

**ECTOR COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS – CONTINUED  
YEAR ENDED SEPTEMBER 30, 2020  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	<u>Vehicle Maintenance Fund</u>	<u>Self- Insurance Liability Fund</u>	<u>Self- Insurance Health Fund</u>	<u>Totals</u>
<b>RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (374,447)	\$ (83,788)	\$ 1,105,521	\$ 647,286
Adjustments to Reconcile Operating Income				
Depreciation	493,269	-	-	493,269
Loss on disposal	-	-	-	-
Decrease (Increase) in Accounts Receivable	65,996	1,163	138,884	206,043
Decrease (Increase) in Inventories	-	-	-	-
Increase (Decrease) in Accounts Payable	259,230	(24,801)	484,078	718,507
Increase (Decrease) in Intergovernmental changes	-	-	-	-
Increase (Decrease) in Unearned Revenue	(352,118)	-	17,165	(334,953)
Total Adjustments	<u>466,377</u>	<u>(23,638)</u>	<u>640,127</u>	<u>1,082,866</u>
Net Cash Provided By Operating Activities	<u>\$ 91,930</u>	<u>\$ (107,426)</u>	<u>\$ 1,745,648</u>	<u>\$ 1,730,152</u>

## AGENCY FUNDS

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

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

**ECTOR COUNTY, TEXAS  
 AGENCY FUNDS  
 COMBINING STATEMENT OF ASSETS AND LIABILITIES  
 SEPTEMBER 30, 2020**

	<u>Adult Probation</u>	<u>Adult Probation I.S.P.</u>	<u>Adult Probation S.A.F.P.F. Support Group</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 42,278	\$ 20,281	\$ 5,637
Investments	-	-	-
Due from Other Governments	-	-	-
Accounts Receivable	-	-	-
Total Assets	<u>\$ 42,278</u>	<u>\$ 20,281</u>	<u>\$ 5,637</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ 21	\$ 17
Due to Other Governments	-	-	-
Deposits	42,278	20,260	5,620
Total Liabilities	<u>\$ 42,278</u>	<u>\$ 20,281</u>	<u>\$ 5,637</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Adult Probation Sex Offender Caseload	Adult Probation Special Needs Caseload	Adult Probation Supervision	Children's SpecialFund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 36,001	\$ 5,625	\$ 74,720	\$ 1,420
Investments	-	-	17,967	120,718
Due from Other Governments	-	-	105,477	-
Accounts Receivable	-	-	-	-
Total Assets	\$ 36,001	\$ 5,625	\$ 198,164	\$ 122,138
<b>LIABILITIES</b>				
Accounts Payable	\$ 37	\$ 13	\$ 6,228	\$ 3,067
Due to Other Governments	-	-	389	-
Deposits	35,964	5,612	191,547	119,071
Total Liabilities	\$ 36,001	\$ 5,625	\$ 198,164	\$ 122,138

**ECTOR COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED**  
**SEPTEMBER 30, 2020**

	<u>County Attorney Criminal Forfeiture</u>	<u>County Attorney Hot Check Fund</u>	<u>County Attorney Restitution</u>	<u>Count Clerk Appearance Bond</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 125	\$ 513	\$ 10,461	\$ 1,018,813
Investments	85,761	27,027	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 85,886</u>	<u>\$ 27,540</u>	<u>\$ 10,461</u>	<u>\$ 1,018,813</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 1,001	\$ 861	\$ 10,461	\$ -
Due to Other Governments	-	16	-	-
Deposits	84,885	26,663	-	1,018,813
Total Liabilities	<u>\$ 85,886</u>	<u>\$ 27,540</u>	<u>\$ 10,461</u>	<u>\$ 1,018,813</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil	County ClerkTrust
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ (199)	\$ 338,168	\$ (2,167)	\$ 881,564
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ (199)</u>	<u>\$ 338,168</u>	<u>\$ (2,167)</u>	<u>\$ 881,564</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	-	338,168	-	-
Deposits	(199)	-	(2,167)	881,564
Total Liabilities	<u>\$ (199)</u>	<u>\$ 338,168</u>	<u>\$ (2,167)</u>	<u>\$ 881,564</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	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	\$ 160	\$ 237,756	\$ 8,882	\$ 4,896
Investments	-	723,024	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 160</u>	<u>\$ 960,780</u>	<u>\$ 8,882</u>	<u>\$ 4,896</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 41	\$ 68,272	\$ -	\$ 72
Due to Other Governments	-	674,744	-	18
Deposits	119	217,764	8,882	4,806
Total Liabilities	<u>\$ 160</u>	<u>\$ 960,780</u>	<u>\$ 8,882</u>	<u>\$ 4,896</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 99,545	\$ 62,430	\$ 1,109,881
Investments	-	-	-
Due from Other Governments	-	-	-
Accounts Receivable	-	-	-
Total Assets	\$ 99,545	\$ 62,430	\$ 1,109,881
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-
Deposits	99,545	62,430	1,109,881
Total Liabilities	\$ 99,545	\$ 62,430	\$ 1,109,881

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	District Clerk Trust Account	Elections Officer Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 886,785	\$ 23,690	\$ 398	\$ 117,209	\$ 47,917
Investments	3,830,130	-	-	-	-
Due from Other Governments	-	-	-	85,318	-
Accounts Receivable	-	-	-	-	-
Total Assets	<u>\$ 4,716,915</u>	<u>\$ 23,690</u>	<u>\$ 398</u>	<u>\$ 202,527</u>	<u>\$ 47,917</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 61,125	\$ 47,917
Due to Other Governments	-	-	-	-	-
Deposits	4,716,915	23,690	398	141,402	-
Total Liabilities	<u>\$ 4,716,915</u>	<u>\$ 23,690</u>	<u>\$ 398</u>	<u>\$ 202,527</u>	<u>\$ 47,917</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Justice of the Peace Criminal Account	Juvenile Probation	Juvenile Probation Special	Juvenile Probation Unclaimed Restitution
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 5,932	\$ -	\$ 127,958	\$ 4,735
Investments	-	-	525,378	2,064
Due from Other Governments	-	-	30,360	-
Accounts Receivable	-	-	550	-
Total Assets	<u>\$ 5,932</u>	<u>\$ -</u>	<u>\$ 684,246</u>	<u>\$ 6,799</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ 52,959	\$ -
Due to Other Governments	-	-	-	-
Deposits	5,932	-	631,287	6,799
Total Liabilities	<u>\$ 5,932</u>	<u>\$ -</u>	<u>\$ 684,246</u>	<u>\$ 6,799</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Law Enforcement Officer Education Fund	Local Emergency Planning Committee	North Side Senior Special Fund	Sheriffs Bond
<b>ASSETS</b>				
Cash and Cash Equivalents	1,756	\$ -	\$ 3,371	\$ 83,446
Investments	35,474	-	3,729	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<u>37,230</u>	<u>\$ -</u>	<u>\$ 7,100</u>	<u>\$ 83,446</u>
<b>LIABILITIES</b>				
Accounts Payable	380	\$ -	\$ 100	-
Due to Other Governments	-	-	-	-
Deposits	36,850	-	7,000	83,446
<b>Total Liabilities</b>	<u>37,230</u>	<u>\$ -</u>	<u>\$ 7,100</u>	<u>\$ 83,446</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Sheriffs Criminal Forfeiture Fund	Sheriffs Special Civil Account	South Side Senior Special	Tax Collector Assessor Motor Vehicle Account
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 36,833	\$ 47,344	\$ 2,508	\$ 1,328,405
Investments	666,386	-	3,188	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 703,219</u>	<u>\$ 47,344</u>	<u>\$ 5,696</u>	<u>\$ 1,328,405</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 215,141	\$ -	\$ -	\$ -
Due to Other Governments	-	-	-	1,328,405
Deposits	488,078	47,344	5,696	-
Total Liabilities	<u>\$ 703,219</u>	<u>\$ 47,344</u>	<u>\$ 5,696</u>	<u>\$ 1,328,405</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Tax Collector Assessor Motor Vehicle Sales Tax	Tax Collector Assessor Motor Vehicle Inventory Tax	West Side Senior Special	Total All Agency Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 101,363	\$ 7,084	\$ 735	\$ 6,784,259
Investments	-	16,061	7,411	6,064,318
Due from Other Governments	-	4,316	-	225,471
Accounts Receivable	-	-	-	550
Total Assets	<u>\$ 101,363</u>	<u>\$ 27,461</u>	<u>\$ 8,146</u>	<u>\$ 13,074,598</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 467,713
Due to Other Governments	101,363	-	-	2,443,103
Deposits	-	27,461	8,146	10,163,782
Total Liabilities	<u>\$ 101,363</u>	<u>\$ 27,461</u>	<u>\$ 8,146</u>	<u>\$ 13,074,598</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>ADULT PROBATION</b>				
Cash and Cash Equivalents	\$ 30,471	\$ 1,689,409	\$ 1,677,602	\$ 42,278
Total Assets	<u>\$ 30,471</u>	<u>\$ 1,689,409</u>	<u>\$ 1,677,602</u>	<u>\$ 42,278</u>
Deposits	\$ 30,471	\$ 1,689,409	\$ 1,677,602	\$ 42,278
Total Liabilities	<u>\$ 30,471</u>	<u>\$ 1,689,409</u>	<u>\$ 1,677,602</u>	<u>\$ 42,278</u>
<b>ADULT PROBATION I.S.P.</b>				
Cash and Cash Equivalents	\$ 20,427	\$ 121,371	\$ 121,517	\$ 20,281
Investments	-	-	-	-
Total Assets	<u>\$ 20,427</u>	<u>\$ 121,371</u>	<u>\$ 121,517</u>	<u>\$ 20,281</u>
Accounts Payable	\$ 16	\$ 101,138	\$ 101,133	\$ 21
Due to Other Governments	713	-	713	-
Deposits	19,687	100,999	100,426	20,260
Total Liabilities	<u>\$ 20,416</u>	<u>\$ 202,137</u>	<u>\$ 202,272</u>	<u>\$ 20,281</u>
<b>ADULT PROBATION S.A.F.P.F. SUPPORT GROUP</b>				
Cash and Cash Equivalents	\$ 6,612	\$ 80,279	\$ 81,254	\$ 5,637
Total Assets	<u>\$ 6,612</u>	<u>\$ 80,279</u>	<u>\$ 81,254</u>	<u>\$ 5,637</u>
Accounts Payable	\$ 12	\$ 78,381	\$ 78,376	\$ 17
Due to Other Governments	402	308	710	-
Deposits	6,198	77,400	77,978	5,620
Total Liabilities	<u>\$ 6,612</u>	<u>\$ 156,089</u>	<u>\$ 157,064</u>	<u>\$ 5,637</u>
<b>ADULT PROBATION SEX OFFENDER CASELOAD</b>				
Cash and Cash Equivalents	\$ 35,050	\$ 220,096	\$ 219,145	\$ 36,001
Investments	-	-	-	-
Total Assets	<u>\$ 35,050</u>	<u>\$ 220,096</u>	<u>\$ 219,145</u>	<u>\$ 36,001</u>
Accounts Payable	\$ 29	\$ 178,771	\$ 178,763	\$ 37
Due to Other Governments	-	-	-	-
Deposits	35,021	179,714	178,771	35,964
Total Liabilities	<u>\$ 35,050</u>	<u>\$ 358,485</u>	<u>\$ 357,534</u>	<u>\$ 36,001</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>ADULT PROBATION SPECIAL NEEDS CASELOAD</b>				
Cash and Cash Equivalents	\$ 4,918	\$ 146,585	\$ 145,878	\$ 5,625
Total Assets	<u>\$ 4,918</u>	<u>\$ 146,585</u>	<u>\$ 145,878</u>	<u>\$ 5,625</u>
Accounts Payable	\$ 21	\$ 134,515	\$ 134,523	\$ 13
Due to Other Governments	-	-	-	-
Deposits	4,897	135,229	134,514	5,612
Total Liabilities	<u>\$ 4,918</u>	<u>\$ 269,744</u>	<u>\$ 269,037</u>	<u>\$ 5,625</u>
<b>ADULT PROBATION SUPERVISION</b>				
Cash and Cash Equivalents	\$ 170,835	\$ 2,424,523	\$ 2,520,638	\$ 74,720
Investments	130,955	282,513	395,501	17,967
Due from Other Governments	120,591	1,304,641	1,319,755	105,477
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 422,381</u>	<u>\$ 4,011,677</u>	<u>\$ 4,235,894</u>	<u>\$ 198,164</u>
Accounts Payable	\$ 11,157	\$ 2,054,732	\$ 2,059,661	\$ 6,228
Due to Other Governments	1,226	1,985,178	1,986,015	389
Deposits	409,998	1,835,247	2,053,698	191,547
Total Liabilities	<u>\$ 422,381</u>	<u>\$ 5,875,157</u>	<u>\$ 6,099,374</u>	<u>\$ 198,164</u>
<b>CHILDREN'S SPECIAL FUND</b>				
Cash and Cash Equivalents	\$ 688	\$ 8,499	\$ 7,767	\$ 1,420
Investments	126,847	1,371	7,500	120,718
Due from Other Governments	399	-	399	-
Total Assets	<u>\$ 127,934</u>	<u>\$ 9,870</u>	<u>\$ 15,666</u>	<u>\$ 122,138</u>
Accounts Payable	\$ 525	\$ 10,309	\$ 7,767	\$ 3,067
Deposits	127,409	1,970	10,308	119,071
Total Liabilities	<u>\$ 127,934</u>	<u>\$ 12,279</u>	<u>\$ 18,075</u>	<u>\$ 122,138</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>COUNTY ATTORNEY CRIMINAL FORFEITURE</b>				
Cash and Cash Equivalents	\$ 445	\$ 15,057	\$ 15,377	\$ 125
Investments	92,477	8,284	15,000	85,761
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 92,922</b>	<b>\$ 23,341</b>	<b>\$ 30,377</b>	<b>\$ 85,886</b>
Accounts Payable	\$ 4,175	\$ 4,702	\$ 7,876	\$ 1,001
Deposits	88,747	840	4,702	84,885
<b>Total Liabilities</b>	<b>\$ 92,922</b>	<b>\$ 5,542</b>	<b>\$ 12,578</b>	<b>\$ 85,886</b>
<b>COUNTY ATTORNEY HOT CHECK FUND</b>				
Cash and Cash Equivalents	\$ 150	\$ 17,629	\$ 17,266	\$ 513
Investments	38,923	304	12,200	27,027
<b>Total Assets</b>	<b>\$ 39,073</b>	<b>\$ 17,933</b>	<b>\$ 29,466</b>	<b>\$ 27,540</b>
Accounts Payable	\$ 1,370	\$ 16,757	\$ 17,266	\$ 861
Due to Other Governments	230	319	533	16
Deposits	37,473	5,413	16,223	26,663
<b>Total Liabilities</b>	<b>\$ 39,073</b>	<b>\$ 22,489</b>	<b>\$ 34,022</b>	<b>\$ 27,540</b>
<b>COUNTY ATTORNEY RESTITUTION</b>				
Cash and Cash Equivalents	\$ 19,086	\$ 48,511	\$ 57,136	\$ 10,461
<b>Total Assets</b>	<b>\$ 19,086</b>	<b>\$ 48,511</b>	<b>\$ 57,136</b>	<b>\$ 10,461</b>
Accounts Payable	\$ 19,086	\$ 48,511	\$ 57,136	\$ 10,461
<b>Total Liabilities</b>	<b>\$ 19,086</b>	<b>\$ 48,511</b>	<b>\$ 57,136</b>	<b>\$ 10,461</b>
<b>COUNTY CLERK APPEARANCE BOND</b>				
Cash and Cash Equivalents	\$ 975,536	\$ 533,502	\$ 490,225	\$ 1,018,813
<b>Total Assets</b>	<b>\$ 975,536</b>	<b>\$ 533,502</b>	<b>\$ 490,225</b>	<b>\$ 1,018,813</b>
Deposits	\$ 975,536	\$ 533,502	\$ 490,225	\$ 1,018,813
<b>Total Liabilities</b>	<b>\$ 975,536</b>	<b>\$ 533,502</b>	<b>\$ 490,225</b>	<b>\$ 1,018,813</b>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>COUNTY CLERK CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 876	\$ 732,182	\$ 733,257	\$ (199)
Total Assets	<u>\$ 876</u>	<u>\$ 732,182</u>	<u>\$ 733,257</u>	<u>\$ (199)</u>
Deposits	\$ 876	\$ 732,182	\$ 733,257	\$ (199)
Total Liabilities	<u>\$ 876</u>	<u>\$ 732,182</u>	<u>\$ 733,257</u>	<u>\$ (199)</u>
<b>COUNTY CLERK FEE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 18,322	\$ 1,470,654	\$ 1,150,808	\$ 338,168
Total Assets	<u>\$ 18,322</u>	<u>\$ 1,470,654</u>	<u>\$ 1,150,808</u>	<u>\$ 338,168</u>
Due to Other Governments	\$ 18,200	\$ 1,470,654	\$ 1,150,686	\$ 338,168
Total Liabilities	<u>\$ 18,200</u>	<u>\$ 1,470,654</u>	<u>\$ 1,150,686</u>	<u>\$ 338,168</u>
<b>COUNTY CLERK PROBATE AND CIVIL</b>				
Cash and Cash Equivalents	\$ 574	\$ 228,513	\$ 231,254	\$ (2,167)
Total Assets	<u>\$ 574</u>	<u>\$ 228,513</u>	<u>\$ 231,254</u>	<u>\$ (2,167)</u>
Deposits	574	228,513	231,254	(2,167)
Total Liabilities	<u>\$ 574</u>	<u>\$ 228,513</u>	<u>\$ 231,254</u>	<u>\$ (2,167)</u>
<b>COUNTY CLERK TRUST</b>				
Cash and Cash Equivalents	\$ 854,750	\$ 83,392	\$ 56,578	\$ 881,564
Total Assets	<u>\$ 854,750</u>	<u>\$ 83,392</u>	<u>\$ 56,578</u>	<u>\$ 881,564</u>
Deposits	\$ 854,750	\$ 83,392	\$ 56,578	\$ 881,564
Total Liabilities	<u>\$ 854,750</u>	<u>\$ 83,392</u>	<u>\$ 56,578</u>	<u>\$ 881,564</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>DISTRICT ATTORNEY APPORTIONMENT FUND</b>				
Cash and Cash Equivalents	\$ 186	\$ 37,500	\$ 37,526	\$ 160
Total Assets	<u>\$ 186</u>	<u>\$ 37,500</u>	<u>\$ 37,526</u>	<u>\$ 160</u>
Accounts Payable	\$ -	\$ 37,567	\$ 37,526	\$ 41
Deposits	186	37,500	37,567	119
Total Liabilities	<u>\$ 186</u>	<u>\$ 75,067</u>	<u>\$ 75,093</u>	<u>\$ 160</u>
<b>DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND</b>				
Cash and Cash Equivalents	\$ 29,103	\$ 855,702	\$ 647,049	\$ 237,756
Investments	587,587	328,737	193,300	723,024
Accounts Receivable	1,880		1,880	-
Total Assets	<u>\$ 618,570</u>	<u>\$ 1,184,439</u>	<u>\$ 842,229</u>	<u>\$ 960,780</u>
Accounts Payable	\$ 6,975	\$ 378,599	\$ 317,302	\$ 68,272
Due to Other Governments	479,012	684,309	488,577	674,744
Deposits	132,583	131,875	46,694	217,764
Total Liabilities	<u>\$ 618,570</u>	<u>\$ 1,194,783</u>	<u>\$ 852,573</u>	<u>\$ 960,780</u>
<b>DISTRICT ATTORNEY HHSC FUND</b>				
Cash and Cash Equivalents	\$ 8,994	\$ 450	\$ 562	\$ 8,882
Total Assets	<u>\$ 8,994</u>	<u>\$ 450</u>	<u>\$ 562</u>	<u>\$ 8,882</u>
Accounts Payable	\$ 78	\$ 485	\$ 563	\$ -
Deposits	8,916	450	484	8,882
Total Liabilities	<u>\$ 8,994</u>	<u>\$ 935</u>	<u>\$ 1,047</u>	<u>\$ 8,882</u>
<b>DISTRICT ATTORNEY HOT CHECK FUND</b>				
Cash and Cash Equivalents	\$ 3,999	\$ 987	\$ 90	\$ 4,896
Investments	826	7	833	-
Total Assets	<u>\$ 4,825</u>	<u>\$ 994</u>	<u>\$ 923</u>	<u>\$ 4,896</u>
Accounts Payable	\$ -	\$ 162	\$ 90	\$ 72
Due to Other Governments	23	85	90	18
Deposits	4,802	75	71	4,806
Total Liabilities	<u>\$ 4,825</u>	<u>\$ 322</u>	<u>\$ 251</u>	<u>\$ 4,896</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>DISTRICT CLERK CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 175,571	\$ 479,081	\$ 555,107	\$ 99,545
Total Assets	<u>\$ 175,571</u>	<u>\$ 479,081</u>	<u>\$ 555,107</u>	<u>\$ 99,545</u>
Accounts Payable	\$ -	\$ -	\$ -	-
Deposits	175,571	479,081	555,107	99,545
Total Liabilities	<u>\$ 175,571</u>	<u>\$ 479,081</u>	<u>\$ 555,107</u>	<u>\$ 99,545</u>
<b>DISTRICT CLERK FEE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 67,554	\$ 1,144,050	\$ 1,149,174	\$ 62,430
Total Assets	<u>\$ 67,554</u>	<u>\$ 1,144,050</u>	<u>\$ 1,149,174</u>	<u>\$ 62,430</u>
Deposits	\$ 67,554	\$ 1,144,050	\$ 1,149,174	\$ 62,430
Total Liabilities	<u>\$ 67,554</u>	<u>\$ 1,144,050</u>	<u>\$ 1,149,174</u>	<u>\$ 62,430</u>
<b>DISTRICT CLERK TAX ACCOUNT</b>				
Cash and Cash Equivalents	\$ 928,004	\$ 811,457	\$ 629,580	\$ 1,109,881
Total Assets	<u>\$ 928,004</u>	<u>\$ 811,457</u>	<u>\$ 629,580</u>	<u>\$ 1,109,881</u>
Deposits	\$ 928,004	\$ 811,457	\$ 629,580	\$ 1,109,881
Total Liabilities	<u>\$ 928,004</u>	<u>\$ 811,457</u>	<u>\$ 629,580</u>	<u>\$ 1,109,881</u>
<b>DISTRICT CLERK TRUST ACCOUNT</b>				
Cash and Cash Equivalents	\$ 2,322,551	\$ 5,605,135	\$ 7,040,901	\$ 886,785
Investments	2,141,998	4,294,450	2,606,318	3,830,130
Total Assets	<u>\$ 4,464,549</u>	<u>\$ 9,899,585</u>	<u>\$ 9,647,219</u>	<u>\$ 4,716,915</u>
Deposits	\$ 4,464,549	\$ 9,899,585	\$ 9,647,219	\$ 4,716,915
Total Liabilities	<u>\$ 4,464,549</u>	<u>\$ 9,899,585</u>	<u>\$ 9,647,219</u>	<u>\$ 4,716,915</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>ELECTIONS SERVICES CONTRACTS</b>				
Cash and Cash Equivalents	\$ 23,274	\$ 416	\$ -	\$ 23,690
Total Assets	<u>\$ 23,274</u>	<u>\$ 416</u>	<u>\$ -</u>	<u>\$ 23,690</u>
Deposits	\$ 23,274	\$ 416	\$ -	\$ 23,690
Total Liabilities	<u>\$ 23,274</u>	<u>\$ 416</u>	<u>\$ -</u>	<u>\$ 23,690</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	\$ -	\$ 695,299	\$ 578,090	\$ 117,209
Investments	31	-	31	-
Accounts Receivable	6,787	-	6,787	-
Due from Other Governments	117,536	85,318	117,536	85,318
Total Assets	<u>\$ 124,354</u>	<u>\$ 780,617</u>	<u>\$ 702,444</u>	<u>\$ 202,527</u>
Accounts Payable	\$ 63,638	\$ 1,083,236	\$ 1,085,749	\$ 61,125
Deposits	60,716	170,262	89,576	141,402
Total Liabilities	<u>\$ 124,354</u>	<u>\$ 1,253,498</u>	<u>\$ 1,175,325</u>	<u>\$ 202,527</u>
<b>JAIL INMATE TRUST</b>				
Cash and Cash Equivalents	\$ 39,212	\$ 1,535,947	\$ 1,527,242	\$ 47,917
Total Assets	<u>\$ 39,212</u>	<u>\$ 1,535,947</u>	<u>\$ 1,527,242</u>	<u>\$ 47,917</u>
Accounts Payable	\$ 39,212	\$ 1,535,947	\$ 1,527,242	\$ 47,917
Total Liabilities	<u>\$ 39,212</u>	<u>\$ 1,535,947</u>	<u>\$ 1,527,242</u>	<u>\$ 47,917</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>JUSTICE OF THE PEACE CRIMINAL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 9,203	\$ 2,204,994	\$ 2,208,265	\$ 5,932
Total Assets	<u>\$ 9,203</u>	<u>\$ 2,204,994</u>	<u>\$ 2,208,265</u>	<u>\$ 5,932</u>
Due to Other Governments	\$ 9,203	\$ -	\$ 9,203	\$ -
Deposits	-	2,204,994	2,199,062	5,932
Total Liabilities	<u>\$ 9,203</u>	<u>\$ 2,204,994</u>	<u>\$ 2,208,265</u>	<u>\$ 5,932</u>
<b>JUVENILE PROBATION</b>				
Cash and Cash Equivalents	\$ 336	\$ 1,196	\$ 1,532	\$ -
Total Assets	<u>\$ 336</u>	<u>\$ 1,196</u>	<u>\$ 1,532</u>	<u>\$ -</u>
Deposits	336	1,196	1,532	-
Total Liabilities	<u>\$ 336</u>	<u>\$ 1,196</u>	<u>\$ 1,532</u>	<u>\$ -</u>
<b>JUVENILE PROBATION SPECIAL</b>				
Cash and Cash Equivalents	\$ 58,686	\$ 476,883	\$ 407,611	\$ 127,958
Investments	532,357	137,521	144,500	525,378
Accounts Receivable	16,883	550	16,883	550
Due From Other Governments	19,841	126,205	115,686	30,360
Total Assets	<u>\$ 627,767</u>	<u>\$ 741,159</u>	<u>\$ 684,680</u>	<u>\$ 684,246</u>
Accounts Payable	\$ 24,367	\$ 298,452	\$ 269,860	\$ 52,959
Deposits	603,400	315,338	287,451	631,287
Total Liabilities	<u>\$ 627,767</u>	<u>\$ 613,790</u>	<u>\$ 557,311</u>	<u>\$ 684,246</u>
<b>JUVENILE PROBATION UNCLAIMED RESTITUTION</b>				
Cash and Cash Equivalents	\$ 1,535	\$ 12,600	\$ 9,400	\$ 4,735
Investments	5,248	816	4,000	2,064
Total Assets	<u>\$ 6,783</u>	<u>\$ 13,416</u>	<u>\$ 13,400</u>	<u>\$ 6,799</u>
Deposits	6,783	16	-	6,799
Total Liabilities	<u>\$ 6,783</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 6,799</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>LAW ENFORCEMENT OFFICER EDUCATION FUND</b>				
Cash and Cash Equivalents	\$ 2,222	\$ 17,527	\$ 17,993	\$ 1,756
Investments	20,697	15,277	500	35,474
Accounts Receivable	564	-	564	-
<b>Total Assets</b>	<b>\$ 23,483</b>	<b>\$ 32,804</b>	<b>\$ 19,057</b>	<b>\$ 37,230</b>
Accounts Payable	\$ 2,827	\$ 546	\$ 2,993	\$ 380
Deposits	20,656	16,739	545	36,850
<b>Total Liabilities</b>	<b>\$ 23,483</b>	<b>\$ 17,285</b>	<b>\$ 3,538</b>	<b>\$ 37,230</b>
<b>NORTH SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 4,377	\$ 6,608	\$ 7,614	\$ 3,371
Investments	3,695	34		3,729
<b>Total Assets</b>	<b>\$ 8,072</b>	<b>\$ 6,642</b>	<b>\$ 7,614</b>	<b>\$ 7,100</b>
Accounts Payable	1,828	5,886	7,614	100
Deposits	6,244	6,642	5,886	7,000
<b>Total Liabilities</b>	<b>\$ 8,072</b>	<b>\$ 12,528</b>	<b>\$ 13,500</b>	<b>\$ 7,100</b>
<b>SHERIFF'S BOND</b>				
Cash and Cash Equivalents	\$ 79,642	\$ 676,020	\$ 672,216	\$ 83,446
<b>Total Assets</b>	<b>\$ 79,642</b>	<b>\$ 676,020</b>	<b>\$ 672,216</b>	<b>\$ 83,446</b>
Deposits	\$ 79,642	\$ 676,020	\$ 672,216	\$ 83,446
<b>Total Liabilities</b>	<b>\$ 79,642</b>	<b>\$ 676,020</b>	<b>\$ 672,216</b>	<b>\$ 83,446</b>
<b>SHERIFF'S CRIMINAL FORFEITURE FUND</b>				
Cash and Cash Equivalents	\$ 22,513	\$ 141,971	\$ 127,651	\$ 36,833
Investments	616,181	58,205	8,000	666,386
Accounts Receivable	-	-	-	-
Due from Other Governments	-	-	-	-
<b>Total Assets</b>	<b>\$ 638,694</b>	<b>\$ 200,176</b>	<b>\$ 135,651</b>	<b>\$ 703,219</b>
Accounts Payable	\$ 184,404	\$ 132,609	\$ 101,872	\$ 215,141
Deposits	454,290	40,833	7,045	488,078
<b>Total Liabilities</b>	<b>\$ 638,694</b>	<b>\$ 173,442</b>	<b>\$ 108,917</b>	<b>\$ 703,219</b>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>SHERIFF'S SPECIAL CIVIL ACCOUNT</b>				
Cash and Cash Equivalents	\$ 4,990	\$ 1,440,954	\$ 1,398,600	\$ 47,344
Total Assets	<u>\$ 4,990</u>	<u>\$ 1,440,954</u>	<u>\$ 1,398,600</u>	<u>\$ 47,344</u>
Deposits	\$ 4,990	\$ 1,440,954	\$ 1,398,600	\$ 47,344
Total Liabilities	<u>\$ 4,990</u>	<u>\$ 1,440,954</u>	<u>\$ 1,398,600</u>	<u>\$ 47,344</u>
<b>SOUTH SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 3,612	\$ 1,336	\$ 2,440	\$ 2,508
Investments	3,160	28		3,188
Total Assets	<u>\$ 6,772</u>	<u>\$ 1,364</u>	<u>\$ 2,440</u>	<u>\$ 5,696</u>
Accounts Payable	742	1,698	2,440	-
Deposits	6,030	1,365	1,699	5,696
Total Liabilities	<u>\$ 6,772</u>	<u>\$ 3,063</u>	<u>\$ 4,139</u>	<u>\$ 5,696</u>
<b>TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT</b>				
Cash and Cash Equivalents	\$ 1,800,656	\$ 56,304,312	\$ 56,776,563	\$ 1,328,405
Total Assets	<u>\$ 1,800,656</u>	<u>\$ 56,304,312</u>	<u>\$ 56,776,563</u>	<u>\$ 1,328,405</u>
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	1,800,656	56,304,312	56,776,563	1,328,405
Total Liabilities	<u>\$ 1,800,656</u>	<u>\$ 56,304,312</u>	<u>\$ 56,776,563</u>	<u>\$ 1,328,405</u>
<b>TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX</b>				
Cash and Cash Equivalents	\$ 174,663	\$ 37,248,194	\$ 37,321,494	\$ 101,363
Total Assets	<u>\$ 174,663</u>	<u>\$ 37,248,194</u>	<u>\$ 37,321,494</u>	<u>\$ 101,363</u>
Due to Other Governments	174,663	37,248,194	37,321,494	101,363
Total Liabilities	<u>\$ 174,663</u>	<u>\$ 37,248,194</u>	<u>\$ 37,321,494</u>	<u>\$ 101,363</u>

**ECTOR COUNTY, TEXAS  
AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – CONTINUED  
SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<b>TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX</b>				
Cash and Cash Equivalents	\$ 10,998	\$ 6,273	\$ 10,187	\$ 7,084
Investments	5,986	10,075		16,061
Accounts Receivable	-	-	-	-
Due From Other Governments	-	10,380	6,064	4,316
<b>Total Assets</b>	<b>\$ 16,984</b>	<b>\$ 26,728</b>	<b>\$ 10,187</b>	<b>\$ 27,461</b>
Accounts Payable	\$ 157	\$ 31	\$ 188	-
Deposits	16,827	10,665	31	27,461
<b>Total Liabilities</b>	<b>\$ 16,827</b>	<b>\$ 10,665</b>	<b>\$ 31</b>	<b>\$ 27,461</b>
<b>WEST SIDE SENIOR SPECIAL</b>				
Cash and Cash Equivalents	\$ 676	\$ 566	\$ 507	\$ 735
Investments	7,344	67	-	7,411
<b>Total Assets</b>	<b>\$ 8,020</b>	<b>\$ 633</b>	<b>\$ 507</b>	<b>\$ 8,146</b>
Accounts Payable	99	408	507	-
Deposits	7,921	613	388	8,146
<b>Total Liabilities</b>	<b>\$ 8,020</b>	<b>\$ 1,021</b>	<b>\$ 895</b>	<b>\$ 8,146</b>
<b>TOTAL – ALL AGENCY FUNDS</b>				
Cash and Cash Equivalents	\$ 7,911,695	\$ 117,525,660	\$ 118,653,096	\$ 6,784,259
Investments	4,314,312	5,137,689	3,387,683	6,064,318
Due from Other Governments	258,367	1,526,544	1,559,440	225,471
Accounts Receivable	26,114	550	26,114	550
<b>Total Assets</b>	<b>\$ 12,510,488</b>	<b>\$ 124,190,443</b>	<b>\$ 123,626,333</b>	<b>\$ 13,074,598</b>
Accounts Payable	\$ 360,718	\$ 6,103,442	\$ 5,996,447	\$ 467,713
Due to Other Governments	2,484,328	97,693,359	97,734,584	2,443,103
Deposits	9,665,309	22,993,936	22,495,463	10,163,782
<b>Total Liabilities</b>	<b>\$ 12,510,355</b>	<b>\$ 126,790,737</b>	<b>\$ 126,226,494</b>	<b>\$ 13,074,598</b>

ECTOR COUNTY, TEXAS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULED BY SOURCE  
SEPTEMBER 30, 2020

**GOVERNMENTAL FUNDS CAPITAL ASSETS:**

Land	\$	1,884,704
Building		12,724,216
Improvements		32,969,199
Machinery and Equipment		7,523,539
Infrastructure		38,471,302
Historical Artifacts		72,207
Construction in Progress		22,647,185
Total Governmental Funds Capital Assets	\$	<u>116,292,352</u>

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

General Fund	\$	20,259,949
Special Revenue Funds		40,222,098
Donations		327,538
Trust Funds		3,763,713
Capital Projects Funds		51,719,054
Total Investment in Governmental Funds Capital Assets	\$	<u>116,292,352</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, 2020**

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	-	1,565,183	2,003,669	-	-	-	3,862,930
Law Enforcement	-	1,467,431	154,845	760,491	-	-	-	2,382,767
Fire Protection	-	-	52,176	13,850	-	-	-	66,026
Correction	-	9,407,064	7,144,875	2,021,259	-	-	21,728,034	40,301,232
Health and Welfare	24,000	-	382,081	724,121	-	-	-	1,130,202
Cultural-Recreation	260,945	677,717	1,417,186	60,867	40,207	72,207	-	2,529,129
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	536,297	38,149,525	-	375,485	39,369,498
Nondepartmental and Other	-	345,000	6,957,008	931,442	-	-	543,666	8,777,116
Total Governmental Funds Capital Net								
Assets by Function	<u>\$ 1,884,704</u>	<u>\$ 12,724,216</u>	<u>\$ 32,969,199</u>	<u>\$ 7,523,539</u>	<u>\$ 38,471,302</u>	<u>\$ 72,207</u>	<u>\$ 22,647,185</u>	<u>\$ 116,292,352</u>

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

**ECTOR COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS BY ACTIVITY**  
**SEPTEMBER 30, 2020**

Activity	September 30, 2019	Additions	Dispositions and (Adjustments)	September 30, 2020
Administrative	\$ 9,581	\$ -	\$ -	9,581
Judicial	11,355,377	-	(12,715)	11,342,662
Financial Administration	3,916,960	-	(54,030)	3,862,930
Law Enforcement	2,479,060	52,274	(59,282)	2,472,052
Fire Protection	66,026	-	-	66,026
Correction	24,062,468	16,786,812	(548,047)	40,301,233
Health and Welfare	544,806	505,921	-	1,050,727
Cultural-Recreation	2,678,367	-	(149,239)	2,529,128
Library	2,679,192	-	(20,579)	2,658,613
Maintenance	3,862,596	-	-	3,862,596
Highways and Streets	38,601,514	881,671	(113,687)	39,369,498
Nondepartmental and Other	718,457	8,048,849	-	8,767,306
<b>Total Governmental Funds Capital Net Assets</b>	<b>\$ 90,974,404</b>	<b>\$ 26,275,527</b>	<b>\$ (957,579)</b>	<b>\$ 116,292,352</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.

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

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

<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.	163
<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.	171
<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.	175
<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.	179
<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.	181

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

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

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

	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017 (as restated)	2018	2019	2020
<b>Governmental Activities</b>										
Invested in Capital Assets	\$ 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	\$ 28,459,639
Restricted	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	23,813,029
Unrestricted	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)	(77,644,546)
Total Governmental Activities Net Position	<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>	<u>\$ (25,371,878)</u>
<b>Business-type Activities</b>										
Invested in Capital Assets	\$ 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	\$ 17,676,366
Restricted	-	83,979	-	-	-	-	-	-	-	-
Unrestricted	581,823	842,184	1,131,962	973,331	1,262,822	1,062,159	876,097	986,530	1,229,213	1,080,641
Total Business-type Activities Net Position	<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>	<u>\$ 18,757,007</u>
<b>Primary Government</b>										
Net Invested in Capital Assets	\$ 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	\$ 46,136,005
Restricted	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	23,813,029
Unrestricted	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)	(76,563,905)
Total Primary Government Net Position	<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>	<u>\$ (6,614,871)</u>

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

Source: Annual Comprehensive Financial Report

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

	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities:										
Administrative	\$ 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	\$ 1,609,947
Judicial	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	18,089,869
Financial Administration	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	6,139,775
Law Enforcement	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	11,659,500
Correction	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	30,123,545
Health and Welfare	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	2,179,184
Fire Protection	1,035,439	921,491	895,169	897,310	893,524	901,605	909,105	895,570	895,105	885,915
Cultural - Recreation	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	1,228,306
Library	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	2,064,519
Maintenance	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	7,212,494
Conservation of Natural Resources	119,261	132,774	147,366	121,952	126,577	150,367	152,997	119,467	132,123	148,198
Highways - Streets	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	9,810,416
Election	468,404	526,342	547,106	596,884	599,851	669,076	618,236	737,425	688,945	795,152
Interest on Long-term Debt	400,121	295,757	201,000	166,816	163,942	170,269	418,168	916,030	883,755	852,667
Total Governmental Activities Expenses	<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>	<u>92,799,487</u>
Business-Type Activities:										
Coliseum	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	2,127,627
Airport	1,588,158	412,820	407,704	447,329	717,243	670,288	649,257	748,057	806,907	677,676
Total Business-Type Activities Expenses	<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>	<u>2,805,303</u>
Total Primary Government Expenses	<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>	<u>\$ 95,604,790</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Service:										
Administrative	\$ 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	\$ 3,812,039
Judicial	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	4,514,352
Law Enforcement	328,999	347,645	356,469	369,652	372,031	455,048	404,147	2,072,373	477,417	444,242
Correction	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	3,756,641
Health and Welfare	836,632	947,382	1,054,424	1,101,407	1,101,122	1,093,091	1,298,853	956,558	1,153,586	1,148,013
Cultural - Recreation	11,415	15,450	15,225	13,758	16,400	14,550	18,224	19,525	17,375	4,983
Library	22,078	23,188	23,788	35,528	26,450	27,305	25,282	24,690	60,135	29,865
Highways - Streets	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	2,209,124
Election	39,139	699	129,509	16,741	40,198	61,310	61,245	117,221	166,381	42,573
Operating Grants and Contributions:										
Administrative	500,258	106,308	117,573	85,595	162,633	102,664	251,972	211,552	323,290	466,680
Judicial	183,806	190,597	206,863	263,591	200,686	218,673	310,303	228,819	209,705	244,615
Law Enforcement	65,600	71,707	52,857	40,793	23,556	22,689	87,562	40,424	11,417	70,690
Correction	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	1,051,330
Health and Welfare	605,759	582,934	716,030	620,064	623,347	502,389	683,749	486,307	503,482	1,045,802
Fire Protection	-	-	-	-	-	-	-	-	-	-
Cultural - Recreation	22,000	8,259	20,000	39,529	-	-	-	-	-	-
Highways - Streets	209,327	30,864	114,575	31,197	41,851	32,428	28,331	30,377	40,619	26,398
Election	21,577	3,756	1,330	-	-	5,039	40,401	43,684	34,959	133,011
Capital Grants and Contributions:	24,748	44,801	20,764	177,830	2,087,729	7,285,472	812,688	49,118	50,000	50,000
Total Governmental Activities Program Revenues	<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>	<u>19,050,358</u>
Business-Type Activities:										
Charges for Services	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	794,769
Grants and Contributions	226,614	1,332,590	147,780	105,000	338,054	307,587	2,080,138	55,760	1,685,834	54,400
Total Business-Type Activities Program Revenues	<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>	<u>849,169</u>
Total Primary Government Program Revenues	<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>	<u>\$ 19,899,527</u>

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

	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016	2017	2018	2019	2020
<b>Net (Expense) Revenue</b>										
Governmental Activities	\$ (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)	\$ (73,749,129)
Business-Type Activities	(2,346,369)	252,130	(1,115,382)	(1,303,819)	(1,153,937)	(1,369,483)	374,691	(1,793,958)	(104,766)	(1,956,134)
Total Primary Government Net Expense	<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>	<u>(75,705,263)</u>
<b>General Revenues</b>										
<b>and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes:										
Property Taxes	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	56,576,687
Bingo Taxes	241,943	240,899	238,358	247,387	239,832	172,616	102,469	109,036	133,394	102,956
Mixed Beverage Tax	435,173	464,070	514,340	704,831	741,750	638,339	686,872	902,226	978,320	722,915
Hotel Occupancy Tax	-	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106	882,768
Sales Tax	-	-	-	-	-	-	-	-	11,775,935	18,466,035
Unrestricted Investment Earnings	182,429	179,928	218,019	110,506	72,953	184,416	453,897	1,025,662	1,598,582	866,921
Miscellaneous	214,801	222,360	351,776	967,929	512,936	1,491,880	4,204,714	245,873	1,209,706	243,608
Gain on Sale of Assets	183,497	82,452	63,966	76,383	346,796	38,692	157,348	150,301	225,974	9,181
Internal Balance	-	-	-	-	8,971	(1,649)	(29,502)	3,150	-	2,244
Transfers	18,954	33,853	31,448	31,662	43,256	45,565	-	61,297	222,092	100,000
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	<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>	<u>77,973,315</u>
Business-Type Activities:										
Property Taxes	276,000	682,246	611,199	3,209	8,108	3,288	5,340	3,073	3,489	2,483,244
Hotel Occupancy Tax	-	-	-	467,439	897,733	581,239	513,966	960,271	1,185,106	882,768
Unrestricted Investment Earnings	1,985	5,359	5,702	1,784	2,854	6,244	9,320	14,621	28,836	12,451
Gain on Sale of Assets	-	-	-	-	-	-	-	-	-	21,470
Internal Balance	-	-	-	-	(8,971)	1,649	29,502	(3,150)	-	(2,244)
Transfers	(18,954)	(33,853)	(31,448)	(31,662)	(43,256)	(45,565)	-	(61,297)	(222,092)	(100,000)
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	<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>	<u>3,297,689</u>
<b>Changes in Net Position</b>										
Governmental Activities	(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	1,740,942
Business-Type Activities	(2,087,338)	905,882	(529,929)	(863,049)	(297,469)	(822,628)	932,819	(880,440)	890,573	1,341,555
Total Primary Government	<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>	<u>\$ 3,082,497</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund:										
Nonspendable	\$ 77,548	\$ 56,355	\$ 60,543	\$ 27,236	\$ 41,993	\$ 37,899	\$ 37,953	\$ 36,358	\$ 47,057	\$ 36,948
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	1,619,753
Committed	570,868	75,370	124,833	543,237	607,766	216,895	176,232	302,627	73,713	162,803
Assigned	-	731,100	60,447	154,107	168,049	844,266	68,116	138,192	2,806,595	2,171,995
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	14,542,699
Total General Fund	<u>12,839,970</u>	<u>14,917,689</u>	<u>15,769,654</u>	<u>16,814,621</u>	<u>14,310,496</u>	<u>12,507,885</u>	<u>11,255,578</u>	<u>16,746,452</u>	<u>19,849,302</u>	<u>18,534,198</u>
All Other Governmental Funds										
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	22,198,449
Committed	441,303	-	-	1,140,689	2,299,986	9,796,069	33,330,796	12,374,249	7,958,939	5,185,542
Assigned	-	876,382	247,604	868,022	961,703	313,360	1,992,243	17,784,202	10,692,129	7,614,399
Unassigned	453,444	(170,858)	506,605	(114,014)	(281,523)	(1,409,811)	(6,442)	(9,088)	(2,804,301)	(5,173)
Unassigned, Reported In:										
Special Revenue Funds	-	-	(51,091)	-	-	-	-	-	-	-
Total all Other Governmental Funds	<u>6,088,020</u>	<u>5,829,606</u>	<u>9,439,396</u>	<u>8,832,599</u>	<u>17,774,056</u>	<u>15,780,142</u>	<u>40,463,014</u>	<u>36,335,273</u>	<u>33,798,298</u>	<u>34,993,217</u>
Total Fund Balance Governmental Funds	<u>\$ 18,927,990</u>	<u>\$ 20,747,295</u>	<u>\$ 25,209,050</u>	<u>\$ 25,647,220</u>	<u>\$ 32,084,552</u>	<u>\$ 28,288,027</u>	<u>\$ 51,718,592</u>	<u>\$ 53,081,725</u>	<u>\$ 53,647,600</u>	<u>\$ 53,527,415</u>

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

Source: Annual Comprehensive Financial Report

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues:</b>										
Property Tax, Penalties and Interest	\$ 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	\$ 58,221,438
Sales Tax	-	-	-	-	-	-	-	-	11,775,935	18,466,035
Fines and Forfeitures	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	1,505,193
Licenses and Permits	152,667	234,060	235,382	273,691	251,005	227,976	217,823	352,784	412,878	339,179
Intergovernmental Charges	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	4,859,391
Charges for Services	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	13,061,544
Investment Income	111,110	157,142	163,767	110,661	77,218	206,171	381,962	880,289	1,371,648	783,703
Other Revenue	1,184,279	761,272	1,147,963	1,359,159	990,333	1,809,793	4,720,605	665,939	1,618,363	327,243
Hotel Occupancy Tax	-	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106	882,768
<b>Total Revenues</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>98,446,494</b>
<b>Expenditures:</b>										
Administrative	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	1,687,697
Judicial	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	15,857,276
Financial Administration	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	5,515,095
Law Enforcement	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	11,178,599
Correction	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	30,622,862
Health and Welfare	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	2,501,908
Fire Protection	885,746	886,342	888,223	1,239,079	889,690	891,896	895,242	887,432	887,852	880,538
Cultural - Recreation	1,031,866	1,003,476	1,082,887	864,368	1,101,123	1,059,298	891,806	553,248	721,405	780,828
Library	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	1,743,906
Maintenance	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	6,208,223
Conservation of Natural Resources	119,254	126,210	126,653	121,931	132,972	152,709	153,213	118,492	132,165	148,198
Highways and Streets	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	9,136,448
Election	467,395	533,979	559,664	605,401	615,639	680,494	584,107	697,437	653,977	759,975
Nondepartmental Other	1,175,542	201,859	211,443	217,172	488,855	652,397	3,295,464	692,973	2,390,698	14,729,215
Debt Service										
Principal Retirement	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	2,915,000
Interest and Other	399,795	255,153	197,172	218,094	190,565	198,954	412,486	1,010,501	974,750	938,531
Capital Outlay	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>\$ 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>	<b>\$ 105,604,299</b>

Source: Annual Comprehensive Financial Report

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (224,291)	\$ 1,792,551	\$ (1,304,241)	\$ 409,715	\$ (2,405,924)	\$ (3,842,090)	\$ (1,852,538)	\$ 1,301,834	\$ 347,375	\$ (7,157,805)
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	-	-	-
Issuance of Capital Lease	-	-	-	-	-	-	-	-	-	6,937,620
Bonds Issued for Refunding	1,730,000	-	-	-	-	-	-	-	-	-
Transfers in	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	3,982,736
Transfers Out	(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)	(3,882,736)
Total Other Financing Sources (Uses)	<u>4,105,000</u>	<u>26,754</u>	<u>5,765,996</u>	<u>28,455</u>	<u>8,843,256</u>	<u>45,565</u>	<u>25,283,103</u>	<u>61,297</u>	<u>218,500</u>	<u>7,037,620</u>
Net Change In Fund Balance	<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>	<u>\$ (120,185)</u>
Debt Service as a Percentage of Noncapital Expenditures	6.2%	6.0%	5.7%	4.5%	4.2%	3.8%	4.6%	5.2%	4.1%	3.6%

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2020**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Property Tax	\$ 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	\$ 58,221,438
Bingo Tax	241,943	240,899	238,358	247,387	239,832	172,616	102,469	109,036	133,394	102,956
Mixed Beverage Tax	435,173	464,070	514,340	704,831	741,750	638,339	686,872	902,226	978,320	722,915
Sales Tax	-	-	-	-	-	-	-	-	11,775,935	18,466,035
Hotel Occupancy Tax	-	-	-	467,439	897,733	581,239	512,189	948,271	1,185,106	882,768
<b>Total</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>	<b>\$ 78,396,112</b>

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS  
 ASSESSED VALUE AND ESTIMATED  
 ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 SEPTEMBER 30, 2020**

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				
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	
2020	6,564,931,227	8,240,111,915	103,694,174	4,299,161,724	3,259,751,265	15,948,147,775	0.365000	

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, 2020**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
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	\$ 0.34035
Debt Service Rate	0.0318	0.0318	0.0295	0.0262	0.01730	0.01824	0.02140	0.02324	0.03024	0.02688	0.02465
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>	<u>0.36500</u>
City of Odessa	0.5228	0.5228	0.5228	0.5128	0.51275	0.47585	0.47059	0.47059	0.49325	0.47660	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	1.17792
Odessa College	0.1584	0.1584	0.1948	0.1872	0.17413	0.17660	0.19120	0.20465	0.20642	0.19966	0.18679
County Utility District	0.0982	0.0982	0.0982	0.0982	0.08035	0.07015	0.08020	0.08499	0.08789	0.09792	0.09467
City of Goldsmith	0.0984	0.0984	0.0912	0.0818	0.06550	0.07157	0.06620	0.10872	0.13872	0.12233	0.11346
Hospital District	0.0555	0.0552	0.0521	0.0498	0.04565	0.05099	0.07334	0.08250	0.11792	0.11272	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>	<u>2.16216</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>	<u>\$ 2.52716</u>

Source: Ector County Appraisal District

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

	2020			2011		
	Taxable Assessed Value	Ranking	Percent of Total Taxable Value	Taxable Assessed Value	Ranking	Percent of Total Taxable Value
Halliburton Energy Services, Inc.	\$ 356,209,624	1	2.23%	\$ -		0.00%
Oncor Electric Delivery Co. LLC	257,250,665	2	1.61%	-		0.00%
La Frontera Holdings LLC	255,754,436	3	1.60%	-		0.00%
Fasken Oil & Ranch	162,804,859	4	1.02%	-		0.00%
COG Operating LLC	142,816,559	5	0.90%	94,093,906	10	0.87%
Occidental Permian Ltd	131,032,639	6	0.82%	722,406,956	1	6.64%
FDL Operating LLC	93,608,464	7	0.59%	-		0.00%
GCC Permian LLC	85,660,908	8	0.54%	-		0.00%
CUDD Pumping Services	84,413,886	9	0.53%	-		0.00%
ConocoPhillips Co	81,447,940	10	0.50%	457,937,267	2	4.21%
XTO Energy Inc.	-	-	-	296,139,022	3	2.72%
Odessa Ector Power Partners	-	-	-	191,925,400	6	1.76%
Apache Corporation	-	-	-	236,130,057	4	2.17%
Sandridge Exploraion & Production	-	-	-	179,281,907	7	1.65%
Oxy USA Inc.	-	-	-	225,445,810	5	2.07%
Devon Energy	-	-	-	126,613,816	8	1.16%
Energen Reources Corp	-	-	-	95,603,381	9	0.88%
All Other Taxpayers	14,297,147,795	-	89.65%	8,251,206,063	-	75.87%
<b>Total</b>	<b>\$ 15,948,147,775</b>	<b>-</b>	<b>99.99%</b>	<b>\$ 10,876,783,585</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, 2020**

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
2011	\$ 36,110,270	\$ 35,496,177	98.3%	\$ 501,489	\$ 35,997,666	99.7%
2012	38,761,811	37,796,518	97.5%	837,045	38,633,563	99.7%
2013	39,698,641	39,368,284	99.2%	197,537	39,565,821	99.7%
2014	41,657,287	41,158,964	98.8%	340,240	41,499,204	99.6%
2015	43,831,641	43,055,982	98.2%	510,824	43,566,806	99.4%
2016	46,796,897	45,168,162	96.5%	1,294,402	46,462,564	99.3%
2017	46,427,501	45,635,150	98.3%	1,056,619	46,691,769	100.6%
2018	50,270,439	48,861,755	97.2%	714,563	49,576,318	98.6%
2019	55,053,696	53,646,493	97.4%	390,012	54,036,505	98.2%
2020	58,210,728	56,417,626	96.9%	-	56,417,626	96.9%

Source: Ector County Appraisal District Collection Reports.

**ECTOR COUNTY, TEXAS  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2020**

Governmental Activities									
Fiscal Year	Capital Lease	Certificate of Obligation	Certificate of Obligation Premium	Tax Notes	Total Primary Government	Percentage of Personal Income	Debt Per Capita		
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		
2020	6,937,620	23,435,000	1,558,178	-	31,930,798	0.09%	233		

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

**ECTOR COUNTY, TEXAS**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2020**

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		
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	315,322	30,640,586	0.25%	223
2019	27,990,349	230,083	27,760,266	0.20%	202
2020	31,930,798	315,317	31,615,481	0.19%	231

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS  
DIRECT AND OVERLAPPING GOVERNMENTAL  
ACTIVITIES DEBT  
SEPTEMBER 30, 2020**

<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>\$ 31,615,481</u>	100%	<u>\$ 31,615,481</u>
Overlapping Debt:			
City of Odessa (Note)	136,337,533	87.56%	119,377,144
Ector County Independent School District	150,733,635	100%	150,733,635
Ector County Hospital District	33,275,000	100%	33,275,000
Odessa College	<u>59,585,000</u>	100%	<u>59,585,000</u>
Total Overlapping Debt	<u>379,931,168</u>		<u>362,970,779</u>
Total Direct and Overlapping Debt	<u><u>\$ 411,546,649</u></u>		<u><u>\$ 394,586,260</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, 2020**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 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	\$ 3,466,811,391	\$ 3,987,036,944
Total Debt to Limit	10,370,108	7,343,776	9,953,171	7,779,996	14,019,547	11,254,545	31,886,306	28,915,309	26,119,917	23,119,678
Legal Debt Margin	\$ 2,543,886,979	\$ 2,711,852,120	\$ 3,054,953,749	\$ 3,435,324,494	\$ 3,654,749,431	\$ 3,481,051,194	\$ 3,105,107,031	\$ 3,193,290,952	\$ 3,440,691,474	\$ 3,963,917,266
	0.41%	0.27%	0.32%	0.23%	0.38%	0.32%	1.02%	0.90%	0.75%	0.58%

Assessed Value 2019 Tax Roll	<u>15,948,147,775</u>
Debt Limit, 25% of Assessed Value	<u>3,987,036,944</u>
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	23,435,000
Less: Fund Balance in Debt Service Funds	<u>315,322</u>
Net Bonded Debt	<u>23,119,678</u>
Debt Margin	<u>\$ 3,963,917,266</u>

Sources: Comprehensive Annual Financial Statements

**ECTOR COUNTY, TEXAS  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
SEPTEMBER 30, 2020**

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
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
2020	137,130	3,970,462,020	28,954	11.5	33,159

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

**ECTOR COUNTY, TEXAS  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO  
SEPTEMBER 30, 2020**

Ten Largest Employers	2020			2011		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
Ector County ISD	1	4,457	5.83%	1	3,526	5.01%
Medical Center Hospital	2	1,922	2.52%	2	1,700	2.42%
Halliburton	3	1,160	1.52%	7	750	n/a
City of Odessa	4	928	1.21%	4	839	1.19%
Walmart	5	877	1.15%	5	832	n/a
Odessa Regional Medical Center	6	750	0.98%	3	840	1.19%
Ector County	7	719	0.94%	8	658	n/a
Champion X/Chemical Tech	8	713	0.93%			0.00%
Nex Tier Complete Solutions	9	700	0.92%			n/a
Saulsbury Companies	10	687	0.90%	6	810	n/a
Investment Corp of America	n/a	n/a	n/a	10	507	0.72%
Nurses Unlimited	n/a	n/a	n/a	9	597	0.85%
Total Employment		<u>76,411</u>			<u>70,365</u>	

Sources: Odessa Chamber of Commerce

**ECTOR COUNTY, TEXAS**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2020**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental Activities:</b>										
Administrative	18.0	17.0	17.0	17.0	17.0	18.0	17.0	17.0	17.0	15.0
Judicial	119.5	119.5	120.0	129.5	130.0	142.5	144.0	150.0	140.0	160.0
Financial Administration	40.5	40.5	44.0	46.0	46.0	46.0	46.0	46.0	48.0	33.0
Law Enforcement	97.5	101.5	104.5	108.5	108.5	108.5	108.5	108.5	111.5	133.5
Correction	195.5	199.5	198.0	196.0	199.5	198.5	197.5	194.0	194.0	281.0
Health and Welfare	24.5	22.0	25.5	27.0	27.0	21.5	21.0	19.5	19.5	10.0
Cultural/Recreation	17.0	18.5	14.5	13.5	16.5	14.0	15.5	9.5	9.0	10.0
Library	24.0	24.0	24.0	25.0	25.5	25.5	24.0	20.0	21.5	21.5
Maintenance	49.0	49.5	54.0	40.5	42.5	43.0	43.0	39.0	54.5	52.5
Highways/Streets	30.0	29.0	27.0	27.0	27.0	26.0	30.0	27.0	27.0	41.0
Election	5.0	5.5	5.5	5.5	5.5	5.5	5.0	5.0	5.0	5.0
<b>Total Governmental Activities Full-time Equivalent</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>762.5</b>
<b>Business-Type Activities:</b>										
Coliseum	11.0	11.0	11.0	11.0	13.0	13.0	13.0	13.0	13.0	13.0
Airport	2.0	-	-	-	-	1.0	2.0	2.0	2.0	2.0
<b>Total Business-Type Activities Full-time Equivalent</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>15.0</b>
<b>Total Primary Government Full-time Equivalent</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>	<b>777.5</b>

Source: Ector County Budget

**ECTOR COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2020**

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Judicial: (1)										
County Courts:										
Criminal Case Filings	5,089	5,005	5,270	6,106	5,288	5,087	4,785	5,732	6,196	4,941
Civil Case Filings	931	683	638	607	574	528	488	857	924	858
Juvenile Case Filings	170	115	120	151	148	138	126	92	120	88
District Courts:										
Criminal Case Filings	2,059	2,160	2,436	2,142	1,385	2,929	3,728	2,917	2,702	2,272
Civil Case Filings	3,082	4,139	4,290	2,492	3,329	2,007	1,984	2,268	2,244	1,680
Justice of the Peace Case Filings	10,278	11,373	11,092	12,017	10,510	11,382	12,339	18,976	25,856	21,749
Law Enforcement: (2)										
Number of Law Enforcement Employees	85.0	89.0	93.0	96.0	96.0	96.0	96.0	96.0	98.0	98
Number of Administrative Employees	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Correction: (3)										
Average Daily Adult Inmate Population	564	524	625	623	837	825	786	707	818	836
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	11,863	9,852	9,944	9,454	10,040	10,990	10,531	10,573	9,573	8,030
Number of Prisoners Released	11,976	10,004	10,152	9,819	10,010	10,005	10,176	10,062	8,976	7,820
Number of Correction Employees (2)	186.0	190.0	188.5	184.0	187.5	186.5	187.5	184.0	184.0	184
Number of Administrative Employees (2)	9.5	9.5	9.5	12.0	12.0	12.0	10.0	10.0	10.0	10
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	156,539	155,193	182,107	177,670	158,170	173,902	177,903	172,812	177,254	183,715
Diesel	60,245	67,147	50,640	43,518	25,255	41,644	37,002	32,409	30,444	43,048
Highways and Streets: (5)										
Miles of Road Striped	240	160	194	172	170	111	199	114	17	123
Miles of Road Resurfaced	16	17	55	55	36	14	5	25	14	71
Maintenance: (5)										
Cemetery Burials	319	309	309	291	318	318	309	314	306	321
Ector County Wellness Center Visits (6)	4,255	4,391	4,664	4,747	4,544	3,438	3,562	3,310	3,141	2,917
Motor Vehicle Sales Tax Collections (7)	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	35,835,057
Motor Vehicle Collections	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	18,447,034
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	526,866
Airport landings	-	-	-	-	-	2,920	3,960	3,118	3,175	2,455
Airport departures	-	-	-	-	-	2,920	3,960	2,728	2,793	2,179

Sources:

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

**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**SEPTEMBER 30, 2020**

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Judicial:</b>										
District Courtrooms	4	4	4	4	4	5	5	5	5	5
County Courtrooms	3	3	3	3	3	3	3	3	3	3
Justice of Peace Courtrooms	1	1	1	1	1	1	1	1	1	1
<b>Correction:</b>										
Adult Inmate Beds	667	667	667	667	667	667	667	667	667	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, 2019**

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
2011	\$ 126,136,607	\$ 145,736,803	86.6%	\$ 19,600,196	\$ 25,281,215	77.5%	12.19%
2012	127,029,596	150,805,308	84.2%	23,775,712	26,100,912	91.1%	13.48%
2013	129,745,287	153,608,405	84.5%	23,863,118	27,433,774	87.0%	14.82%
2014	133,228,049	156,563,437	85.1%	23,335,388	30,263,252	77.1%	15.91%
2015	139,333,004	169,882,340	82.0%	30,549,336	31,788,814	96.1%	15.56%
2016	211,476,682	245,391,008	86.2%	33,914,326	31,970,895	106.1%	16.26%
2017	219,909,205	255,159,554	86.2%	35,250,349	32,741,541	107.7%	17.73%
2018	224,774,914	260,882,750	86.2%	36,107,836	32,341,721	111.6%	19.10%
2019	235,390,191	272,491,501	86.4%	37,101,310	36,429,306	101.8%	17.95%

Source: Texas County and District Retirement System