

# **ECTOR COUNTY, TEXAS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the Fiscal Year Ended  
September 30, 2022**



**ECTOR COUNTY, TEXAS**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**For the Fiscal Year Ended  
September 30, 2022**



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

**RANDY DONNER  
ECTOR COUNTY AUDITOR**



# ECTOR COUNTY, TEXAS

## TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/ Table</u>
<b>Introductory Section</b>		
Listing of Elected County Officials	i	
Organizational Chart	ii	
Letter of Transmittal	iii	
Certificate of Achievement for Excellence in Financial Reporting	vii	
<b>Financial Section</b>		
<b>Independent Auditor's Report</b>	3	
<b>Management's Discussion and Analysis</b>	7	
<b>Basic Financial Statements:</b>		
Government-Wide Financial Statements:		
Statement of Net Position	15	
Statement of Activities	16	
Fund Financial Statements:		
Governmental Funds - Balance Sheet	18	
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	21	
Governmental Funds - Statement of Revenues, Expenditures and Changes in Fund Balances	22	
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24	
Proprietary Funds Statement of Net Position	25	
Proprietary Funds - Statement of Revenues, Expenses and Changes in Net Position	26	
Proprietary Funds - Statement of Cash Flows	27	
Statement of Fiduciary Net Position – Custodial Funds	28	
Statement of Changes in Fiduciary Net Position – Custodial Funds	29	
Notes to Basic Financial Statements	31	
<b>Required Supplementary Information:</b>		
General Fund - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	69	
Sales Tax - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) And Actual	70	
Notes to Required Supplementary Information - Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	71	
Schedule of Changes in Net Pension Liability and Related Ratios	72	
Schedule of Employer Pension Contributions	74	
Schedule of Changes in OPEB Liability and Related Ratios	75	

**ECTOR COUNTY, TEXAS**  
**TABLE OF CONTENTS (continued)**

	<u>Page</u>	<u>Exhibit/ Table</u>
<b>Financial Section (continued)</b>		
<b>Other Supplementary Information:</b>		
Combining and Individual Fund Statements and Schedules:		
General Fund Revenue and Expenditure Detail, Debt Service, Capital Projects and NonMajor Governmental Funds – Special Revenue Funds	78	
General Fund – Schedule of Revenues – Budget (GAAP Basis) and Actual	79	
General Fund – Schedule of Expenditures – Budget (GAAP Basis) and Actual	80	
Debt Service Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual	95	
Capital Project – Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual	96	
NonMajor Governmental Funds – Combining Balance Sheet	97	
NonMajor Governmental Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balances	104	
Schedules of Revenues, Expenditures and Changes in Fund Balances– Budget (GAAP Basis) and Actual:		
Law Library Fund	111	
Elections Administration Fund	112	
Child Abuse Prevention Fund	113	
Records Management and Preservation Fund	114	
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual:		
County Clerk Archive Fund	115	
County Clerk Records Management Fund	116	
TJJD Grant A Basic Supervision	117	
Meteor Crater	118	
Senior Nutrition Program	119	
JAG Grant Fund	120	
Courthouse Security Fund	121	
J.P. Technology Fund	122	
TJJD Grant A Mental Health	123	
Community and Rural Health Fund	124	
TJJD Grant A Community Program	125	
Immunization Fund	126	
Juvenile IV-E Program	127	
TJJD Grant A Pre & Post	128	
Court Technology Fund	129	
CA Pre-Trial Intervention Fund	130	
District Clerk Records Management	131	
Employee Enrichment	132	
District Clerk Archive	133	
Health Epidemiology	134	
TJJD Grant A Community Diversion	135	

**ECTOR COUNTY, TEXAS**  
**TABLE OF CONTENTS (continued)**

	<u>Page</u>	<u>Exhibit/ Table</u>
<b>Financial Section (continued)</b>		
<b>Other Supplementary Information (continued)</b>		
Combining and Individual Fund Statements and Schedules (continued):		
Internal Service Funds:		
Combining Statement of Net Position	138	
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	139	
Combining Statement of Cash Flows	140	
Custodial Funds:		
Combining Statement of Fiduciary Net Position	144	
Combining Statement of Changes in Fiduciary Net Position	155	
Capital Assets used in the Operation of Governmental Funds:		
Schedule by Source	166	
Schedule by Function and Activity	167	
Schedule of Changes in Capital Assets Used in the Operation of Governmental Funds by Activity	168	
<b>Statistical Section</b>	169	
Net Position by Component	170	
Changes in Net Position	172	
Fund Balances of Governmental Funds	176	
Changes in Fund Balances of Governmental Funds	178	
Governmental Activities Tax Revenue by Source	180	
Assessed Value and Estimated Actual Value of Taxable Property	183	
Direct and Overlapping Property Tax Rates	184	
Principal Property Taxpayers	186	
Property Tax Levies and Collections	187	
Ratio of Outstanding Debt by Type	188	
Ratio of General Bonded Debt Outstanding	189	
Direct and Overlapping Governmental Activities Debt	191	
Legal Debt Margin Information	192	
Demographic and Economic Statistics	194	
Principal Employers	195	
Full-Time Equivalent County Government Employees by Function	197	
Operating Indicators by Function/Program	198	
Capital Asset Statistics by Function/Program	200	
Analysis of Funding Progress and Contribution Rate (TCDRS)	202	





## **INTRODUCTORY SECTION**



**ECTOR COUNTY, TEXAS  
LISTING OF ELECTED COUNTY OFFICIALS  
AS OF SEPTEMBER 30, 2022**

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

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

**Tax Assessor – Lindy Wright  
District Clerk – Clarissa Webster  
District Attorney – Dwight Gallivan  
County Clerk – Jennifer Martin  
County Attorney – Lee McClendon  
County Treasurer – Cleopatra Anderson  
Justice of the Peace – Terry G. Lange  
Justice of the Peace – Missi Walden  
Justice of the Peace – Sherwood D. Kupper  
Justice of the Peace – Eddy W. Spivey  
Constable – Carl Rogers  
Constable – Pete Anchondo  
Constable – Mike Patton  
Constable – Vacant  
Sheriff – Mike Griffis  
County Court at Law Judge – Christopher Clark  
County Court at Law Judge – Brooke Hendricks**

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





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 30, 2023

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, 2022 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, 2022, 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, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

## **PROFILE OF THE GOVERNMENT**

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

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

The Commissioners' Court sets the tax rates, establishes policies for County operations, approves contracts for the County and, develops and adopts the County budget within the resources as estimated by the County Auditor. The Commissioners'

Court is also responsible for development of policies and procedures, approving financial commitments, and appointment of various department heads. The management and leadership provided by members of the Commissioners' Court and the elected and appointed officials of other key offices are crucial to the success of the County in financial management and growth.

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

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

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

#### **FACTORS AFFECTING FINANCIAL CONDITION**

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

**Local Economy.** The County is in the heart of the "Great Permian Basin" oil production area and is a major oil field supply center for Texas and other oil producing states. In addition, Ector County is a major retail, social, civic, sports, and medical center for the area. These factors have helped provide some economic growth to the County; however, the economy is tied to that of the oil industry. After reaching unemployment high of 14.8% in 1986, the present unemployment rate is 3.8%. The September 30, 2021 unemployment rate was 5.9%.

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, 2022, the price per barrel was approximately \$79. Since that date, the price per barrel has decreased to approximately \$75. At September 30, 2022, the Permian Basin active rig count was 233 as compared to 172 for the same period in 2021. 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 2022, the tax generated \$12,688,247 as compared to \$11,089,243 in fiscal year 2021.

Economic development efforts have resulted in continued diversification of Ector County. In April 2021, Houston, TX based Nacero, Inc. announced plans to construct a \$7 billion natural gas processing and production facility in western Ector County. In 2022, the project changed to make clean jet fuel from the same source. The project will create approximately 3,500 construction jobs and 350 permanent jobs along with 100 contract maintenance employees. The 2,600-acre facility will produce jet fuel from natural gas, captured bio-methane, and mitigated flare gas.

In June 2018, 174 Power Global broke ground on a 5,000-acre solar energy farm called Oberon in western Ector County. The farm will generate about 150,000 megawatts of energy, enough to power about 30,000 households. The farm was up and running in the first quarter of 2020. The Sewell Family of Dealerships, a retail automobile dealership began construction of a \$22.5 million office and dealership facility, which opened in the spring of 2018, in the 65 acre retail development of Parks Legado. Additionally, the Sewell Family announced the acquisition of the Kelley Grimsley Auto Group and Midland Cadillac franchise.

During the 2013 Texas Legislative session, Ector County was successful in passing a 2% hotel motel occupancy tax. The tax, which became effective September 1, 2013, generated \$1,180,514 in 2022 as compared to \$810,348 in 2021. The purpose of the tax is to expand and operate the Ector County Coliseum which is the largest single tourist attraction in the County.

In the area of medical services, Ector County is home to three hospitals, Medical Center Hospital which is operated by the Ector County Hospital District, Odessa Regional Medical Center and Regency Hospital. Regency was acquired by the Odessa Regional Medical Center and is operated as a separate facility. Medical Center's growth over the years has expanded from a small community hospital to a regional medical center and is the second largest employer in the County. In addition to the three hospitals, Texas Tech Health Science Center, which is a branch of the Lubbock, Texas based Texas Tech University Medical School, provides educational facilities to those desiring a career in the medical field, and works with the Ector County Hospital District and the privately owned hospitals. In 2022, Medical Center Hospital, Odessa College and UTPB announced an agreement to help cover the tuition costs for students attending nursing school, with a guarantee of employment for at least two years at MCH after graduation.

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 2021-2022 school year, Odessa College's enrollment was 7,019 while UTPB's undergraduate enrollment was 5,713. UTPB continues to expand, addressing the needs of increased enrollment by constructing additional student housing. 2021 saw the announcement of a new state-of-the-art health science building at Odessa College. Construction on the \$40 million, four-story 83,000 square foot Wood Health Sciences Building will take about two years. The Sewell Family of Dealerships donated its old Sewell Ford campus to Odessa College to construct Sewell Auto Tech building. It includes 37,000 square feet of seven classrooms, 16 teaching bays and labs, as well as the Professional Truck Driving Academy.

In 2022, the Texas Department of Transportation (TxDOT) voted to approve \$3 billion in funding for transportation projects in TxDOT's Odessa District over the next decade. Projects will include a rebuild of the interstate through the area, and various intersection improvements and highway widenings.

In fiscal year 2021, the Ector County Commissioners' Court authorized the issuance of \$26 million in certificates of obligation to construct a new Juvenile Detention facility. The new, 72 bed facility will replace the old, 48-bed center. Construction should begin in 2023.

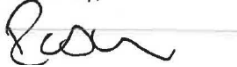
For additional information regarding the economic growth, visit [www.odessatex.com](http://www.odessatex.com).

## AWARDS AND ACKNOWLEDGEMENTS

**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to Ector County for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2021. 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 2022 ACFR to the GFOA to determine its eligibility for another certificate.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Randy Donner", 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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2021

*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 Audit of the Financial Statements

#### *Opinions*

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2022, 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.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, pension information, and other-post employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

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

**Supplementary 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 combining and individual nonmajor fund financial statements and budgetary comparison schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023 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 the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Odessa, Texas  
March 30, 2023





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

This discussion and analysis of the Ector County, Texas (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2022. 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 \$28,100,485, an increase of \$30,959,495 from the previous year, including a \$3,321,990 adjustment to prior period net position. Total net position includes \$38,066,253 restricted for creditors and other restrictions imposed by law and \$58,506,676 invested in capital assets and an unrestricted deficit of \$68,472,444.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$93,898,027; of which \$16,171,409 or 17.2% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$16,677,056, which represents an increase of \$2,665,548 from the prior year.
- The General Fund's fund balance of \$20,844,324, including \$16,677,056 unassigned, represents 27.1% of the General Fund expenditures for fiscal year 2022.
- The County's bonded indebtedness decreased by \$2,115,000 due regular principal payments during the year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

## **ECTOR COUNTY, TEXAS**

### ***MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)***

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

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

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

The County maintains 35 individual governmental funds, of which thirty-two are special revenue funds and the remaining three include a Capital Project Fund, a Debt Service Fund and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the American Rescue Plan fund, the Capital Projects Fund, and the Sales Tax District Fund, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary activities are reported in separate Custodial funds.

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

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$28,100,485 at the close of this fiscal year.

**STATEMENT OF NET POSITION**

	Governmental Activities		Business-Type Activities		Total Activities	
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ 156,961,160	\$ 114,621,400	\$ 4,826,304	\$ 2,079,580	\$ 161,787,464	\$ 116,700,980
Capital assets, net	64,158,123	48,081,633	15,695,783	16,684,971	79,853,906	64,766,604
<b>Total Assets</b>	<b>221,119,283</b>	<b>162,703,033</b>	<b>20,522,087</b>	<b>18,764,551</b>	<b>241,641,370</b>	<b>181,467,584</b>
<b>Deferred Outflows of Resources</b>	<b>25,542,505</b>	<b>35,055,498</b>	<b>-</b>	<b>-</b>	<b>25,542,505</b>	<b>35,055,498</b>
Current Liabilities	43,019,920	21,778,849	114,937	93,529	43,134,857	21,872,378
Long-Term Liabilities	145,487,486	176,053,516	57,980	33,773	145,545,466	176,087,289
<b>Total Liabilities</b>	<b>188,507,406</b>	<b>197,832,365</b>	<b>172,917</b>	<b>127,302</b>	<b>188,680,323</b>	<b>197,959,667</b>
<b>Deferred Inflows of Resources</b>	<b>47,712,169</b>	<b>21,422,425</b>	<b>2,690,898</b>	<b>-</b>	<b>50,403,067</b>	<b>21,422,425</b>
Net Investment in Capital Assets	42,812,348	25,312,243	15,694,328	16,684,971	58,506,676	41,997,214
Restricted	38,066,253	21,439,754	-	-	38,066,253	21,439,754
Unrestricted (deficit)	(70,436,388)	(68,248,256)	1,963,944	1,952,278	(68,472,444)	(66,295,978)
<b>Total Net Position</b>	<b>\$ 10,442,213</b>	<b>\$ (21,496,259)</b>	<b>\$ 17,658,272</b>	<b>\$ 18,637,249</b>	<b>\$ 28,100,485</b>	<b>\$ (2,859,010)</b>

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

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

The unrestricted portion of the County's net position decreased \$2,176,466 from the previous year. During the year, the County's current year recognition of other post-employment benefits (OPEB) was \$3,123,902 as reflected in Note 8, and the current year's net pension liability decreased by \$41,411,205 resulting in a net pension asset of \$10,146,338 as reflected in Note 7.

The restricted balance of the County's net position represents restricted resources to repay future debt, restricted for creditors and restricted by law which increased \$16,626,499 from the prior year.

At the end of the fiscal year, in the governmental activities, the unrestricted net position reflected a negative \$70,436,388, which is attributable to the OPEB liability.

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.

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

For the fiscal year ended September 30, 2022, the Self-Funded Health Benefit Fund had excess reserves of \$6,717,589 or was reserved at 54% of expenses. While the Commissioner's Court did not specify the reserve or any portion of the reserve towards the OPEB liability, the funds could be committed for that purpose.

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

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

**STATEMENT OF ACTIVITIES**

	Governmental Activities		Business-Type Activities		Total Activities	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 15,670,762	\$ 15,473,582	\$ 1,174,006	\$ 889,928	\$ 16,844,768	\$ 16,363,510
Operating Grants and Contributions	7,726,013	6,025,337	191,147	51,158	7,917,160	6,076,495
Capital Grants and Contributions	-	50,000	-	-	-	50,000
General Revenues:						
Property Taxes	55,655,208	56,841,267	794	1,280	55,656,002	56,842,547
Bingo Taxes	115,095	83,049	-	-	115,095	83,049
Mixed Beverage Taxes	907,185	754,448	-	-	907,185	754,448
Hotel Occupancy Tax	590,257	405,174	590,257	405,174	1,180,514	810,348
Sales Tax	32,853,089	18,951,283	-	-	32,853,089	18,951,283
Investment Earnings	749,887	313,603	33,718	2,157	783,605	315,760
Miscellaneous	277,448	1,678,397	-	-	277,448	1,678,397
<b>Total Revenues</b>	<b>114,544,944</b>	<b>100,576,140</b>	<b>1,989,922</b>	<b>1,349,697</b>	<b>116,534,866</b>	<b>101,925,837</b>
<b>Expenses</b>						
Administrative	2,073,173	3,091,289	-	-	2,073,173	3,091,289
Judicial	18,364,557	19,995,903	-	-	18,364,557	19,995,903
Financial Administration	4,873,218	5,791,986	-	-	4,873,218	5,791,986
Law Enforcement	12,359,187	14,176,101	-	-	12,359,187	14,176,101
Correction	22,045,572	29,009,134	-	-	22,045,572	29,009,134
Health and Welfare	2,733,793	2,552,673	-	-	2,733,793	2,552,673
Fire Protection	870,120	883,941	-	-	870,120	883,941
Cultural-Recreation	976,627	889,071	-	-	976,627	889,071
Library	1,874,558	2,021,432	-	-	1,874,558	2,021,432
Maintenance	5,595,254	6,727,082	-	-	5,595,254	6,727,082
Conservation of Natural Resources	170,526	145,827	-	-	170,526	145,827
Highways - Streets	11,676,911	8,205,773	-	-	11,676,911	8,205,773
Election	945,586	848,237	-	-	945,586	848,237
Interest on Long-Term Debt	1,415,728	1,602,865	-	-	1,415,728	1,602,865
Coliseum	-	-	2,309,213	2,086,256	2,309,213	2,086,256
Airport	-	-	659,686	567,819	659,686	567,819
<b>Total Expenses</b>	<b>85,974,810</b>	<b>95,941,314</b>	<b>2,968,899</b>	<b>2,654,075</b>	<b>88,943,709</b>	<b>98,595,389</b>
Excess (deficiency) Before Transfers/ Gain on Sale of Capital Assets	28,570,134	4,634,826	(978,977)	(1,304,378)	27,591,157	3,330,448
Gain on Sale of Assets	46,348	414,901	-	10,512	46,348	425,413
Transfers	-	(1,174,108)	-	1,174,108	-	-
<b>Total Transfer/Gain on Sale</b>	<b>46,348</b>	<b>(759,207)</b>	<b>-</b>	<b>1,184,620</b>	<b>46,348</b>	<b>425,413</b>
Changes in Net Position	28,616,482	3,875,619	(978,977)	(119,758)	27,637,505	3,755,861
<b>Net Position - Beginning</b>	<b>(21,496,259)</b>	<b>(25,371,878)</b>	<b>18,637,249</b>	<b>18,757,007</b>	<b>(2,859,010)</b>	<b>(6,614,871)</b>
Prior Period Adjustment	3,321,990	-	-	-	3,321,990	-
<b>Net Position - Ending</b>	<b>\$ 10,442,213</b>	<b>\$ (21,496,259)</b>	<b>\$ 17,658,272</b>	<b>\$ 18,637,249</b>	<b>\$ 28,100,485</b>	<b>\$ (2,859,010)</b>

## ECTOR COUNTY, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

**Governmental Activities.** Net position of the governmental activities increased by \$31,938,472 during the year, including an adjustment to prior period net position in the amount of \$3,321,990. Total revenues increased approximately \$14 million over prior year. The increase is mainly due to sales tax as it increased approximately \$14 million over prior year.

Total expenses decreased \$9,966,504, which is primarily attributable to a decrease in correction related expenses in the amount of \$6,963,562.

**Business-Type Activities.** Net position of the business-type activities decreased from the previous year by \$978,977 and was primarily the result of a transfer of monies into those funds in 2021 that was not repeated in 2022, due to shortages created by COVID.

### 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 \$93,898,027, an increase of \$9,453,173 or 11% in comparison to the prior year. The unassigned fund balance of \$16,171,409 represents 17.2% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance increased \$2,768,145 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 increase in fund balance is due to an increase in property taxes as well as increase in charges for services.

The American Rescue Plan Fund has a total fund balance of \$1,652, an increase of \$264 as compared with the prior year and is the result of the fund earning interest and no other activity during the year.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$31,989,123 at the end of the year decreased \$2,516,872 over prior year due to ongoing construction projects.

The Sales Tax District Fund accounts for revenues and expenditures relating to a voter approved sales tax that was approved in November 2019 and collections began in April 2020. These funds are restricted by law and can only be used in accordance with the Local Government Code. The fund balance of \$35,657,570 is an increase of \$7,975,891 over prior year and it represents an excess of collections over expenditures. The increase in fund balance is due to a \$14 million increase in sales tax revenue offset by a \$7 million increase in expenditures due to capital outlay 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 a decrease in net position from the prior year of \$631,795. The decrease is mainly represented by a decrease in hotel occupancy tax and depreciation expense in the amount of \$723,476. The Airport reflected a decrease in net position from the prior year of \$388,899. The decrease in net position at the Airport is attributable to an operating loss of \$412,147, which includes depreciation expense in the amount of \$396,101.

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

**General Fund Budgetary Highlights**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, general fund revenues resulted in a negative budget variance of \$1,767,611. Expenditures in the General Fund were under budget by \$5,293,097. Ector County budgets for full employment, however due to the local economy; numerous vacancies remained unfilled during the fiscal year resulting in a personnel budget surplus in all expense categories. Ector County, along with other governments and non-oil related industries cannot compete with the oil companies' salaries and benefits.

The original budget was a surplus budget. However, the final budget reflected a deficit of revenues over expenditures. The difference between the original budget and the final budget was mainly attributable to emergency appropriations in Corrections due to employee shortages in the Jail, as the County had to outsource inmates to other counties and incur additional costs to ensure compliance with Texas Jail Standards. The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$1,545,163 or 2.4%.

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 32% of total fund expenditures, while total fund balance represents 34% of total fund expenditures. The prior year unassigned fund represented 23% of total fund expenditures and total fund balance represented 28% of total fund expenditures.

**DEBT ADMINISTRATION AND CAPITAL ASSETS**

**Long-term Debt.** At September 30, 2022, the County had a total long-term debt outstanding in the amount of \$52,852,831, a net decrease from the prior year of \$2,790,787. The decrease includes the payment on principal of in the amount of \$2,115,000 during the year related to scheduled debt payments.

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

The following represents the activity of the long-term debt of the County for fiscal year 2022:

	<b>Balance</b> <b>October 1, 2021</b> <b>(as restated)</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance</b> <b>September 30, 2022</b>
Tax Notes - Series 2017	\$ 22,485,000	\$ -	\$ (990,000)	\$ 21,495,000
Certificates of Obligation Series 2020	21,585,000	-	(1,125,000)	20,460,000
Bond Premium	4,542,846	-	(271,318)	4,271,528
Finance Purchase Agreement	6,639,272	-	(324,871)	6,314,401
Lease Payable	391,500	-	(79,598)	311,902
	<u>\$ 55,643,618</u>	<u>\$ -</u>	<u>\$ (2,790,787)</u>	<u>\$ 52,852,831</u>

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

**Capital Assets.** The capital assets of the County are those assets, land, buildings, and improvements other than buildings, roads, machinery and equipment and construction in progress, which are used in the performance of the County's functions including infrastructure assets. At September 30, 2022, net capital assets of the governmental activities totaled \$64,158,123, reflecting a net increase of \$16,076,490. Net capital assets of the business-type activities totaled \$15,695,783, reflecting a net decrease of \$989,188 from the prior year. Depreciation/amortization on capital assets is recognized in the Government-wide financial statements and totaled \$3,068,903 for governmental activities and \$1,119,578 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2022	2021	2022	2021	2022	2021
Land	\$ 2,020,404	\$ 2,020,404	\$ 737,762	\$ 737,762	\$ 2,758,166	\$ 2,758,166
Buildings	29,403,304	6,377,333	5,903,645	6,202,316	35,306,949	12,579,649
Improvements Other Than Buildings	7,698,020	7,823,739	3,518,865	3,959,848	11,216,885	11,783,587
Machinery and equipment	4,845,763	3,454,377	351,971	328,940	5,197,734	3,783,317
Right-to-use Machinery and Equipment	311,106	-	5,860	-	316,966	-
Infrastructure	4,657,859	5,316,983	5,177,680	5,456,105	9,835,539	10,773,088
Construction in Progress	15,221,667	23,088,797	-	-	15,221,667	23,088,797
	<u>\$ 64,158,123</u>	<u>\$ 48,081,633</u>	<u>\$ 15,695,783</u>	<u>\$ 16,684,971</u>	<u>\$ 79,853,906</u>	<u>\$ 64,766,604</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 2023, the Commissioners' Court budgeted \$24,000,000 in revenues and \$38,767,975 expenditures for the Sales Tax District.

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

The fiscal year 2023 budget was adopted by September 30, 2022 with total General Fund expenditures of \$67,889,795 a 3% increase from the fiscal year 2022 actual expenditures. The total property tax rate for fiscal year 2022 is \$.350 per \$100 of valuation. Increases in the fiscal year 2023 budget compared to fiscal year 2022 actual expenditures in the General Fund can be attributed to raises to long-term employees that the Commissioners Court approved. All other operating expenditures were held comparable to the previous year.

It should also be noted that for fiscal year 2023, 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, 2022**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 12,307,990	\$ 288,318	\$ 12,596,308
Investments	120,714,520	1,829,297	122,543,817
Receivables (Net of Allowance for Uncollectables)			
Accounts receivable	13,536,132	16,010	13,552,142
Lease receivable	-	2,679,472	2,679,472
Internal balances	(13,207)	13,207	-
Inventories	41,637	-	41,637
Prepaid expenses	17,771	-	17,771
Due from other governments	209,979	-	209,979
Capital Assets not being depreciated	17,242,071	737,762	17,979,833
Capital Assets, net of accumulated depreciation/amortization	46,916,052	14,958,021	61,874,073
Net pension asset	10,146,338	-	10,146,338
<b>Total Assets</b>	<b>221,119,283</b>	<b>20,522,087</b>	<b>241,641,370</b>
<b>Deferred Outflows of Resources:</b>			
Pension related	10,377,293	-	10,377,293
OPEB related	15,165,212	-	15,165,212
<b>Total Deferred Outflows of Resources:</b>	<b>25,542,505</b>	<b>-</b>	<b>25,542,505</b>
<b>Liabilities</b>			
Accounts payable and other liabilities	7,813,883	64,375	7,878,258
Accrued interest payable	199,289	-	199,289
Due to other governments	828,756	-	828,756
Unearned revenue	34,177,992	50,562	34,228,554
Noncurrent Liabilities:			
Due within one year - Bonds, leases, compensated absences	4,036,753	53,560	4,090,312
Due in more than one year - Bonds, leases, compensated absences	50,209,880	4,420	50,214,301
Total OPEB liability	91,240,853	-	91,240,853
<b>Total Liabilities</b>	<b>188,507,406</b>	<b>172,917</b>	<b>188,680,323</b>
<b>Deferred Inflows of Resources</b>			
Pension related	38,325,061	-	38,325,061
OPEB related	9,387,108	-	9,387,108
Leases related	-	2,690,898	2,690,898
<b>Total Deferred Inflows of Resources</b>	<b>47,712,169</b>	<b>2,690,898</b>	<b>50,403,067</b>
<b>Net Position</b>			
Net investment in capital assets	42,812,348	15,694,328	58,506,676
Restricted for:			
Other	4,089,692	-	4,089,692
Imposed by law, program purposes	33,845,393	-	33,845,393
Debt service	131,168	-	131,168
Unrestricted (deficit)	(70,436,388)	1,963,944	(68,472,444)
<b>Total Net Position</b>	<b>\$ 10,442,213</b>	<b>\$ 17,658,272</b>	<b>\$ 28,100,485</b>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributors
<b>Primary Government</b>				
Governmental Activities:				
Administrative	\$ 2,073,173	\$ 3,827,768	\$ 1,121,871	\$ -
Judicial	18,364,557	6,959,755	123,165	-
Financial administration	4,873,218	-	-	-
Law enforcement	12,359,187	643,713	50,443	-
Correction	22,045,572	1,096,859	934,111	-
Health and welfare	2,733,793	730,092	852,536	-
Fire protection	870,120	-	-	-
Cultural-recreation	976,627	13,825	-	-
Library	1,874,558	38,846	2,667	-
Maintenance	5,595,254	-	-	-
Conservation of natural resources	170,526	-	-	-
Highways and streets	11,676,911	2,298,602	4,554,110	-
Election	945,586	61,302	87,110	-
Interest on long-term debt	1,415,728	-	-	-
<b>Total governmental activities</b>	<b>85,974,810</b>	<b>15,670,762</b>	<b>7,726,013</b>	<b>-</b>
Business-Type Activities:				
Coliseum	2,309,213	928,067	189,547	-
Airport	659,686	245,939	1,600	-
<b>Total business-type activities</b>	<b>2,968,899</b>	<b>1,174,006</b>	<b>191,147</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 88,943,709</b>	<b>\$ 16,844,768</b>	<b>\$ 7,917,160</b>	<b>\$ -</b>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2022**

Functions/Programs	Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Primary Government</b>			
Governmental Activities:			
Administrative	\$ 2,876,466	\$ -	\$ 2,876,466
Judicial	(11,281,637)	-	(11,281,637)
Financial administration	(4,873,218)	-	(4,873,218)
Law enforcement	(11,665,031)	-	(11,665,031)
Correction	(20,014,602)	-	(20,014,602)
Health and welfare	(1,151,165)	-	(1,151,165)
Fire protection	(870,120)	-	(870,120)
Cultural-recreation	(962,802)	-	(962,802)
Library	(1,833,045)	-	(1,833,045)
Maintenance	(5,595,254)	-	(5,595,254)
Conservation of natural resources	(170,526)	-	(170,526)
Highways and streets	(4,824,199)	-	(4,824,199)
Election	(797,174)	-	(797,174)
Interest on long-term debt	(1,415,728)	-	(1,415,728)
<b>Total governmental activities</b>	<b>(62,578,035)</b>	<b>-</b>	<b>(62,578,035)</b>
Business-Type Activities:			
Coliseum	-	(1,191,599)	(1,191,599)
Airport	-	(412,147)	(412,147)
<b>Total business-type activities</b>	<b>-</b>	<b>(1,603,746)</b>	<b>(1,603,746)</b>
<b>Total Primary Government</b>	<b>(62,578,035)</b>	<b>(1,603,746)</b>	<b>(64,181,781)</b>
<b>General Revenues:</b>			
Property taxes	55,655,208	794	55,656,002
Bingo tax	115,095	-	115,095
Mixed beverage tax	907,185	-	907,185
Hotel occupancy tax	590,257	590,257	1,180,514
Sales Tax	32,853,089	-	32,853,089
Investment earnings	749,887	33,718	783,605
Miscellaneous	277,448	-	277,448
Gain on sale of capital assets	46,348	-	46,348
<b>Total General Revenues and Transfers</b>	<b>91,194,517</b>	<b>624,769</b>	<b>91,819,286</b>
Change in net position	28,616,482	(978,977)	27,637,505
<b>Net Position, Beginning of Year</b>	<b>(21,496,259)</b>	<b>18,637,249</b>	<b>(2,859,010)</b>
Prior Period Adjustment	3,321,990	-	3,321,990
<b>Net Position, End of Year</b>	<b>\$ 10,442,213</b>	<b>\$ 17,658,272</b>	<b>\$ 28,100,485</b>

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS - BALANCE SHEET**  
**September 30, 2022**

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Capital Projects Fund</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 3,621,168	\$ 1,339	\$ 2,513,460
Investments	19,511,665	32,061,880	31,573,570
Property taxes receivable	5,598,288	-	-
Less allowance for uncollectible taxes	(5,318,373)	-	-
Accounts receivable, net	2,454,550	-	4,717
Due from other funds	45,273	-	-
Due from other governments	81,108	-	-
Inventories	41,637	-	-
Prepaid items	-	-	-
<b>Total Assets</b>	<u>26,035,316</u>	<u>32,063,219</u>	<u>34,091,747</u>
<b>Liabilities Deferred Inflows and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	1,810,664	1,338	13,124
Due to other funds	168,937	-	-
Due to other governments	828,756	-	-
Unearned revenue	28,038	32,060,229	2,089,500
<b>Total Liabilities</b>	<u>2,836,395</u>	<u>32,061,567</u>	<u>2,102,624</u>
<b>Deferred Inflow of Resources:</b>			
Unavailable revenue	2,354,597	-	-
<b>Fund Balances</b>			
Nonspendable:			
Inventories and prepaid items	41,637	-	-
Restricted:			
Creditors	2,639,420	-	-
Capital projects	-	-	31,507,056
Imposed by law	-	-	-
Retirement of long-term debt	-	-	-
Federal grants	-	1,652	-
Committed:			
Program purposes	215,700	-	-
Assigned	1,270,511	-	482,067
Unassigned	16,677,056	-	-
<b>Total Fund Balances</b>	<u>20,844,324</u>	<u>1,652</u>	<u>31,989,123</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 26,035,316</u>	<u>\$ 32,063,219</u>	<u>\$ 34,091,747</u>

	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 5,185,892	\$ 665,693	\$ 11,987,552
Investments	24,654,261	4,556,099	112,357,475
Property taxes receivable	-	597,407	6,195,695
Less allowance for uncollectible taxes	-	(567,536)	(5,885,909)
Accounts receivable, net	7,357,815	3,058,102	12,875,184
Due from other funds	-	241,553	286,826
Due from other governments	-	128,871	209,979
Inventories	-	-	41,637
Prepaid items	17,771	-	17,771
<b>Total Assets</b>	<u>37,215,739</u>	<u>8,680,189</u>	<u>138,086,210</u>
<b>Liabilities Deferred Inflows and Fund Balances</b>			
<b>Liabilities:</b>			
Accounts payable	1,558,169	3,128,332	6,511,627
Due to other funds	-	146,499	315,436
Due to other governments	-	-	828,756
Unearned revenue	-	-	34,177,767
<b>Total Liabilities</b>	<u>1,558,169</u>	<u>3,274,831</u>	<u>41,833,586</u>
<b>Deferred Inflow of Resources:</b>			
Unavailable revenue	-	-	2,354,597
<b>Fund Balances</b>			
Nonspendable:			
Inventories & prepaid items	17,771	-	59,408
Restricted:			
Creditors	1,446,553	2,067	4,088,040
Capital projects	-	-	31,507,056
Imposed by law	29,328,697	4,516,696	33,845,393
Retirement of long-term debt	-	330,457	330,457
Federal grants	-	-	1,652
Committed:			
Program purposes	-	-	215,700
Assigned	4,864,549	1,061,785	7,678,912
Unassigned	-	(505,647)	16,171,409
<b>Total Fund Balances</b>	<u>35,657,570</u>	<u>5,405,358</u>	<u>93,898,027</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 37,215,739</u>	<u>\$ 8,680,189</u>	<u>\$ 138,086,210</u>



**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL FUNDS**  
**RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**September 30, 2022**

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

Total Fund Balances	\$ 93,898,027
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)	63,361,293
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	2,354,597
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.	8,538,397
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(135,540,437)
Deferred outflows and inflows of resources, net	(22,169,664)
Net position of governmental activities	<u>\$ 10,442,213</u>

	<u>General Fund</u>	<u>American Rescue Plan Fund</u>	<u>Capital Projects Fund</u>
<b>Revenues</b>			
Property tax, penalties and interest	\$ 50,526,756	\$ -	\$ -
Sales tax	-	-	-
Fines and forfeitures	1,715,933	-	-
Licenses and permits	307,329	-	-
Intergovernmental charges	2,545,114	415,771	-
Charges for current services	7,253,464	-	63,216
Investment income	218,772	-	246,692
Other Revenue	611,125	-	27,000
Hotel Occupancy tax	-	-	590,257
<b>Total Revenues</b>	<u>63,178,493</u>	<u>415,771</u>	<u>927,165</u>
<b>Expenditures</b>			
<b>Current:</b>			
Administrative	1,594,969	150,000	-
Judicial	16,224,144	-	-
Financial administration	4,883,093	-	-
Law enforcement	10,610,765	-	-
Correction	16,214,467	-	5,130
Health and welfare	1,463,484	-	-
Fire protection	869,478	-	-
Cultural – recreation	527,419	-	-
Library	1,661,564	-	-
Maintenance	5,077,398	-	-
Conservation of natural resources	170,526	-	-
Highways and streets	-	-	-
Election	-	-	-
Nondepartmental and other	1,637,055	-	1,087,678
<b>Total current</b>	<u>60,934,362</u>	<u>150,000</u>	<u>1,092,808</u>
<b>Debt service:</b>			
Principal	393,758	-	-
Interest	114,565	-	-
Capital outlay	-	265,507	501,229
<b>Total Expenditures</b>	<u>61,442,685</u>	<u>415,507</u>	<u>1,594,037</u>
Excess (deficiency) of revenues over expenditures	<u>1,735,808</u>	<u>264</u>	<u>(666,872)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,912,476	-	-
Transfers (out)	-	-	(1,850,000)
<b>Total Other Financing Sources (Uses)</b>	<u>1,912,476</u>	<u>-</u>	<u>(1,850,000)</u>
Net changes in fund balances	3,648,284	264	(2,516,872)
<b>Fund Balances, Beginning of Year</b>	<u>17,196,040</u>	<u>1,388</u>	<u>34,505,995</u>
<b>Fund Balances, End of Year</b>	<u>\$ 20,844,324</u>	<u>\$ 1,652</u>	<u>\$ 31,989,123</u>



GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended September 30, 2022

	<u>Sales Tax District</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Property tax, penalties and interest	\$ -	\$ 5,123,763	\$ 55,650,519
Sales tax	32,853,089	-	32,853,089
Fines and forfeitures	-	-	1,715,933
Licenses and permits	-	-	307,329
Intergovernmental charges	-	6,751,314	9,712,199
Charges for current services	-	3,397,468	10,714,148
Investment income	185,442	45,305	696,211
Other Revenue	9,996	74,570	722,691
Hotel Occupancy tax	-	-	590,257
<b>Total Revenues</b>	<u>33,048,527</u>	<u>15,392,420</u>	<u>112,962,376</u>
<b>Expenditures</b>			
<b>Current:</b>			
Administrative	-	45,648	1,790,617
Judicial	-	1,711,589	17,935,733
Financial administration	-	-	4,883,093
Law enforcement	1,405,134	3,589	12,019,488
Correction	4,988,360	953,186	22,161,143
Health and welfare	499,791	696,632	2,659,907
Fire protection	-	-	869,478
Cultural – recreation	-	262,596	790,015
Library	-	133,116	1,794,680
Maintenance	-	-	5,077,398
Conservation of natural resources	-	-	170,526
Highways and streets	2,215,445	7,920,023	10,135,468
Election	-	886,509	886,509
Nondepartmental and other	-	-	2,724,733
<b>Total current</b>	<u>9,108,730</u>	<u>12,612,888</u>	<u>83,898,788</u>
<b>Debt service:</b>			
Principal	-	2,125,711	2,519,469
Interest	-	1,698,570	1,813,135
Capital outlay	14,465,134	45,941	15,277,811
<b>Total Expenditures</b>	<u>23,573,864</u>	<u>16,483,110</u>	<u>103,509,203</u>
Excess (deficiency) of revenues over expenditures	<u>9,474,663</u>	<u>(1,090,690)</u>	<u>9,453,173</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	1,436,296	3,348,772
Transfers (out)	(1,498,772)	-	(3,348,772)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,498,772)</u>	<u>1,436,296</u>	<u>-</u>
Net changes in fund balances	7,975,891	345,606	9,453,173
<b>Fund Balances, Beginning of Year</b>	<u>27,681,679</u>	<u>5,059,752</u>	<u>84,444,854</u>
<b>Fund Balances, End of Year</b>	<u>\$ 35,657,570</u>	<u>\$ 5,405,358</u>	<u>\$ 93,898,027</u>

**ECTOR COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2022**

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

Net change in fund balances-total governmental funds. \$ 9,453,173

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. 12,897,977

Other long-term assets that are not available to pay for current period expenditures and, therefore, are deferred in the funds. 1,507,739

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. 40,806,772

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. (35,492,712)

The internal service funds are used by management to charge the costs of fleet management and self-insurance costst to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. (556,467)

Change in net position of government activities \$ 28,616,482

**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<b>Business-Type Activities – Enterprise Funds</b>			<b>Governmental</b>
	<b>Coliseum</b>	<b>Airport</b>	<b>Total</b>	<b>Activities Internal Service Funds</b>
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 261,579	\$ 26,739	\$ 288,318	\$ 320,438
Investments	1,355,987	473,310	1,829,297	8,357,045
Accounts receivable, net	546	15,464	16,010	351,162
Leases receivable	-	2,679,472	2,679,472	-
Due from other funds	12,824	383	13,207	15,403
<b>Total current assets</b>	<b>1,630,936</b>	<b>3,195,368</b>	<b>4,826,304</b>	<b>9,044,048</b>
Property, Plant and Equipment:				
Land	653,000	84,762	737,762	135,700
Building	9,341,657	2,244,937	11,586,594	581,028
Improvements	8,824,601	3,638,842	12,463,443	37,466
Equipment	1,636,328	160,034	1,796,362	9,072,681
Right-to-use equipment	7,324	-	7,324	-
Infrastructure	807,803	10,501,718	11,309,521	-
Less accumulated depreciation/amortization	(12,713,357)	(9,491,866)	(22,205,223)	(9,030,045)
<b>Net property, plant and equipment</b>	<b>8,557,356</b>	<b>7,138,427</b>	<b>15,695,783</b>	<b>796,830</b>
<b>Total Assets</b>	<b>10,188,292</b>	<b>10,333,795</b>	<b>20,522,087</b>	<b>9,840,878</b>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable and other liabilities	61,807	2,568	64,375	1,302,481
Compensated absences payable	52,105	-	52,105	-
Unearned revenues	50,562	-	50,562	-
Lease payable	1,455	-	1,455	-
<b>Total current liabilities</b>	<b>165,929</b>	<b>2,568</b>	<b>168,497</b>	<b>1,302,481</b>
<b>Noncurrent Liabilities:</b>				
Lease payable	4,420	-	4,420	-
<b>Total noncurrent liabilities</b>	<b>4,420</b>	<b>-</b>	<b>4,420</b>	<b>-</b>
<b>Total Liabilities</b>	<b>170,349</b>	<b>2,568</b>	<b>172,917</b>	<b>1,302,481</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows relating to leases	-	2,690,898	2,690,898	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>2,690,898</b>	<b>2,690,898</b>	<b>-</b>
<b>Net Position:</b>				
Investment in capital assets	8,555,901	7,138,427	15,694,328	796,830
Unrestricted	1,462,042	501,902	1,963,944	7,741,567
<b>Total Net Position</b>	<b>\$ 10,017,943</b>	<b>\$ 7,640,329</b>	<b>\$ 17,658,272</b>	<b>\$ 8,538,397</b>

**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**For the Year Ended September 30, 2022**

	Business-Type Activities Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
	Coliseum	Airport	Total	
<b>Operating Revenues</b>				
Charges for current services	\$ 928,067	\$ 245,939	\$ 1,174,006	\$ 15,919,524
Other revenues	147,830	1,600	149,430	167,912
<b>Total Operating Revenues</b>	<u>1,075,897</u>	<u>247,539</u>	<u>1,323,436</u>	<u>16,087,436</u>
<b>Operating Expenses</b>				
Salaries	609,111	-	609,111	-
Employee benefits	310,724	-	310,724	-
Auto allowance	3,800	-	3,800	-
Departmental supplies and other	41,858	9,195	51,053	916,603
Maintenance and repairs	140,308	173,727	314,035	481,854
Professional services	46,272	-	46,272	1,621,611
Utilities	353,905	39,063	392,968	19,175
Insurance	68,619	41,600	110,219	3,327,138
Claims	-	-	-	9,685,132
Other	11,140	-	11,140	-
Depreciation/amortization	723,476	396,101	1,119,577	670,291
<b>Total Operating Expenses</b>	<u>2,309,213</u>	<u>659,686</u>	<u>2,968,899</u>	<u>16,721,804</u>
Operating income (loss)	<u>(1,233,316)</u>	<u>(412,147)</u>	<u>(1,645,463)</u>	<u>(634,368)</u>
<b>Nonoperating Revenue (Expenses)</b>				
Investment income	10,651	23,067	33,718	53,866
Gain on retirement of assets	-	-	-	24,035
Hotel Occupancy Tax	590,257	-	590,257	-
Property tax, penalties and interest	613	181	794	-
<b>Total nonoperating revenues (expenses)</b>	<u>601,521</u>	<u>23,248</u>	<u>624,769</u>	<u>77,901</u>
Change in net position	(631,795)	(388,899)	(1,020,694)	(556,467)
<b>Net Position, Beginning of Year</b>	<u>10,649,738</u>	<u>8,029,228</u>	<u>18,678,966</u>	<u>9,094,864</u>
<b>Net Position, End of Year</b>	<u>\$ 10,017,943</u>	<u>\$ 7,640,329</u>	<u>\$ 17,658,272</u>	<u>\$ 8,538,397</u>

**ECTOR COUNTY, TEXAS**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended September 30, 2022**

	Business-Type Activities			Governmental Activities Internal Service Funds
	Enterprise Funds			
	Coliseum	Airport	Total	
<b>Cash Flows from Operating Activities</b>				
Cash received from customers	\$ 950,671	\$ 252,204	\$ 1,202,875	\$ 15,905,021
Cash received from miscellaneous sources	147,830	1,600	149,430	-
Cash received from other income	-	-	-	167,912
Cash paid to employees	(901,503)	-	(901,503)	-
Cash paid for goods and services	(640,881)	(261,472)	(902,353)	(16,156,062)
<b>Net Cash Used In Operating Activities</b>	<u>(443,883)</u>	<u>(7,668)</u>	<u>(451,551)</u>	<u>(83,129)</u>
<b>Cash Flows from Noncapital Financing</b>				
Hotel occupancy tax	590,257	-	590,257	-
Property tax, penalties and interest	613	181	794	-
<b>Net Cash Provided by NonCapital Financing Activities</b>	<u>590,870</u>	<u>181</u>	<u>591,051</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of capital assets	(123,066)	-	(123,066)	(93,597)
Proceeds from sale of assets	-	-	-	24,035
<b>Net Cash Used In Capital and Related Financing Activities</b>	<u>(123,066)</u>	<u>-</u>	<u>(123,066)</u>	<u>(69,562)</u>
<b>Cash Flows From Investing Activities</b>				
Purchase of investments	-	(110,670)	(110,670)	(371,042)
Proceeds from sale of investments	(1,116,613)	-	(1,116,613)	452,554
Investment income received on investments	10,651	23,067	33,718	53,866
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>(1,105,962)</u>	<u>(87,603)</u>	<u>(1,193,565)</u>	<u>135,378</u>
Net Change in Cash	(1,082,041)	(95,090)	(1,177,131)	(17,313)
<b>Cash, Beginning of Year</b>	<u>1,343,620</u>	<u>121,829</u>	<u>1,465,449</u>	<u>337,751</u>
<b>Cash, End of Year</b>	<u>\$ 261,579</u>	<u>\$ 26,739</u>	<u>\$ 288,318</u>	<u>\$ 320,438</u>
Operating loss	\$ (1,233,316)	\$ (412,147)	\$ (1,645,463)	\$ (634,368)
<b>Adjustments to reconcile operating loss income to net cash used in operating activities:</b>				
Depreciation	723,476	396,101	1,119,577	670,291
Interest on lease receivable	-	11,425	11,425	-
(Increase) decrease in accounts receivable	41,576	(5,065)	36,511	341,552
Increase in due from other funds	(11,797)	(95)	(11,892)	(14,503)
Increase (decrease) in accounts payable	26,470	2,113	28,583	(446,101)
Decrease in compensated absences	18,332	-	18,332	-
Increase (decrease) in unearned revenue	(7,175)	-	(7,175)	-
Increase (decrease) in leases payable	(1,449)	-	(1,449)	-
<b>Total adjustments</b>	<u>789,433</u>	<u>404,479</u>	<u>1,193,912</u>	<u>551,239</u>
<b>Net cash used in operating activities</b>	<u>\$ (443,883)</u>	<u>\$ (7,668)</u>	<u>\$ (451,551)</u>	<u>\$ (83,129)</u>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF CUSTODIAL NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2022**

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 10,731,509
Investments	4,033,711
Due from Other Governments	302,946
Accounts Receivable	41,781
<b>Total Assets</b>	<u>15,109,947</u>
<b>Liabilities</b>	
Accounts Payable	410,400
Due to Other Governments	3,463,013
Deferred Revenues	226,171
<b>Total Liabilities</b>	<u>4,099,584</u>
<b>Net Position</b>	
Individuals, organizations, and other governments	11,010,363
<b>Total Net Position</b>	<u>\$ 11,010,363</u>

**ECTOR COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
*For the Year Ended September 30, 2022*

	<u>Custodial Funds</u>
<b>Additions</b>	
Held for others	\$ 20,305,237
Tax collections for other governments	122,723,634
<b>Total Additions</b>	<u>143,028,871</u>
<b>Deductions</b>	
Payments to other governments	122,727,275
Recipient payments	20,538,311
<b>Total Deductions</b>	<u>143,265,586</u>
Change in net position	(236,715)
<b>Net position - beginning</b>	<u>11,247,078</u>
<b>Net position - ending</b>	<u>\$ 11,010,363</u>





**ECTOR COUNTY, TEXAS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**Note 1 - Summary of Significant Accounting Policies**

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

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

**A. Reporting Entity**

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

There are no component units.

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

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

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

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

## **ECTOR COUNTY, TEXAS**

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

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

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

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

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

Fund level financial statements are presented for governmental funds and proprietary funds with a focus on major funds. A major fund is a fund meeting certain specific asset, liability, revenue, or expenditure/expense criteria relative to all funds of that type and relative to the total for all governmental and enterprise funds combined. Additionally, any fund deemed particularly important by the County may be reported as a major fund. The financial information for each major fund is presented in a separate column, with nonmajor funds aggregated and displayed in a single column, on either the governmental or proprietary fund financial statements. The fund level statements for proprietary funds also contain combined totals for all internal service funds. This information is presented in a separate column immediately to the right of the total column for all enterprise fund activity.

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

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

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

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

## **ECTOR COUNTY, TEXAS**

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

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

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

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

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

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

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

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

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

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

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

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

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

The following governmental major funds are used by the County:

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

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

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

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

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

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

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

Additionally, the County reports the following nonmajor fund types:

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

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

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

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

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

The following proprietary major funds are used by the County:

All Proprietary Funds are considered major funds.

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

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

##### Other Fund Types

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

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

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

##### D. Cash and Cash Equivalents

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

## **ECTOR COUNTY, TEXAS**

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

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

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

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

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

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

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

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

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

##### ***F. Receivable, Payables and Interfund Transactions***

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

##### ***G. Consumable Inventories***

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

**ECTOR COUNTY, TEXAS**

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

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

**H. Capital Assets**

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

Property, plant, and equipment, and right-to-use assets of the primary government are depreciated/amortized using the straight-line method over the following estimated useful years:

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	Right-to-use equipment	Shorter of lease term or 5 years

**I. Federal and State Grants and Entitlements**

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

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

## **ECTOR COUNTY, TEXAS**

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

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

##### ***J. Compensated Absences***

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

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

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

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

General Obligation Bonds and Certificates of Obligation which have been issued to fund purchases and capital projects of the general government that are to be repaid from tax revenues of the County are reported in the government-wide statement of net position. Revenue Bonds which have been issued to fund capital projects of proprietary funds that are to be repaid with funds from proprietary fund assets are reported in the proprietary funds. Bonds payable are reported net of the associated premium or discount at the government-wide level and in the fund level proprietary fund statements. The government-wide and proprietary fund statements reflect unamortized bond premiums, discounts and amortize these items over the life of the issue using the effective interest rate method. In the governmental fund statements, these items are required in the current period.

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

The County is a lessee for a noncancellable lease of equipment. The County recognizes a lease liability and an intangible right-to-use equipment in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date. Subsequently, the lease asset is amortized on a straight-line basis over the lessor of the lease term or 5 years.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.



## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

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

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

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." Governmental fund assets are those of the General Fund, Debt Service Fund, Capital Projects Fund, and Special Revenue Funds.

The fund balance of the General Fund is of primary significance because the General Fund is the primary fund which finances most functions in the County. The order of spending and availability of the fund balance shall be to reduce funds from the listed areas in the following order: restricted, committed, assigned, and then unassigned funds.

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

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

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

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

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

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

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

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

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

## ECTOR COUNTY, TEXAS

### NOTES TO BASIC FINANCIAL STATEMENTS (continued)

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

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

For fund financial statements, property taxes are reserved as uncollectible if not received within sixty days after the end of the fiscal year. For government-wide financial statements, an allowance equal to 95% of the outstanding taxes at September 30, 2022 has been reported. The tax is levied based on the estimated market values as determined by the Ector County Appraisal District.

The combined tax rate of the 2022 tax roll for the 2021-2022 fiscal year was 0.365000 per \$100 assessed valuation, resulting in a tax levy of approximately \$55,806,659 on an assessed valuation of \$15,289,495,515.

##### O. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

##### P. Implementation of New Standards

The following GASB pronouncements were effective during fiscal year 2022.

GASB Statement No. 87 *Leases* was issued in June 2017 and was effective for periods beginning after June 15, 2021. This Statement established 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 County has evaluated the effects of this Statement and has determined that it does impact to the financial statements. The County has incorporated such leases into its capital assets and long-term liabilities on both the face of the financial statements and the note disclosures.

GASB Statement No. 89 *Accounting for Interest Cost Incurred before the end of a Construction Period*, was issued in June 2018 and was effective for periods beginning after December 15, 2020. This Statement requires that interest costs incurred before the end of a construction period be recognized as an expense in the period in which the cost was 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 should be handled prospectively. The County has evaluated the effects of this Statement and has determined that it does not impact the financial statements.

GASB Statement No. 93 *Replacement of Interbank Offered Rates* was issued in June 2020 and had various effective dates. The Statement establishes accounting and financial reporting requirements related to the replacement of the interbank offered rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. During the current fiscal year paragraphs 13 and 14 of the Statement were effective and pertained to lease modifications. The County has evaluated the effects of this standard and has determined that this Statement does not impact its financial statements.

No. 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB statement No. 32* was issued in June 2020. This Statement provides guidance regarding the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The Statement will also enhance (1) information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Paragraphs 4 and 5 of the Statement were effective immediately whereas the remaining requirements of this Statement are effective for periods beginning after June 15, 2021. The County has evaluated the effects of this standard and has determined that this Statement does not impact to the financial statements.

**ECTOR COUNTY, TEXAS**

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

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

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

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

The details of this difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond	\$ (46,226,528)
Accrued interest payable	(199,289)
Compensated absences payable	(1,393,802)
Net OPEB liability	(91,240,853)
Net pension asset	10,146,338
Finance purchase agreement	(6,314,401)
Leases payable	<u>(311,902)</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ (135,540,437)</u>

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

Deferred outflows - pension related	\$ 10,377,293
Deferred outflows - OPEB related	15,165,212
Deferred inflows - pension related	(38,325,061)
Deferred inflows - OPEB related	<u>(9,387,108)</u>
	<u>\$ (22,169,664)</u>

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excludes internal service funds) - The details of this difference are as follows:

Capital assets	\$ 137,428,418
Less: Accumulated depreciation/amortization	<u>(74,067,125)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 63,361,293</u>

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

Property taxes receivable	\$ 309,786
Court fines receivable	<u>2,044,811</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 2,354,597</u>

**ECTOR COUNTY, TEXAS**

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

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

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

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

Capital outlay	\$ 15,296,590
Depreciation expense	<u>(2,398,613)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 12,897,977</u>

Another element of that reconciliation states that the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

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

Principal payments on bonds, leases and finance purchase	2,519,469
Increase in net OPEB liability	(3,123,902)
Decrease in net pension liability	<u>41,411,205</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ 40,806,772</u>

Another element of that reconciliation states some expenses reported in the statement of activities that require the use of current financial resources and therefore are reported as expenditures in governmental funds. The details of this difference are as follows:

Accrued interest on long-term debt	\$ 12,929
Amortization of bond premium	271,318
Compensated absences	25,778
Changes in deferred outflows and inflows of resources related to pension liability	(34,880,777)
Changes in deferred outflows and inflows of resources related to OPEB liability	<u>(921,960)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (35,492,712)</u>

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

**Note 3 - Cash and Investments**

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

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of the deposits. The County’s deposits were \$12,596,308 in cash and cash equivalents and the respective bank balances totaled \$18,294,766. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and the rest was covered by collateral held by the pledging bank’s agent for the County in the County’s name in the amount of \$36,100,093.

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, 2022, are:

	Carrying and Fair Value	Effective Duration or Weighted Average	Credit Risk
<b>Investments:</b>			
Certificates of Deposits	\$ 7,179,845	562 days	
<b>Investment Pools:</b>			
Investment in Texpool	36,226,375	24 days	AAA - S & P
Investment in TexStar	18,671,644	16 days	AAA - S & P
Investment in LOGIC	18,336,902	19 days	AAA - S & P
Investment in Texas CLASS	40,165,595	31 days	AAA - S & P
<b>Investment Securities:</b>			
Federal Home Loan Bank	1,963,456	766 days	AA + S & P
<b>Total investments</b>	<b>\$ 122,543,817</b>		

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, 2022, the County minimized credit risk losses due to default of a security issuer or backer, by: 1) limiting investments to the safest types of securities by purchasing investments in CD’s and investment pools that were rated AAAM by Standard & Poor’s, 2) pre-qualify the financial institutions, broker/dealers, intermediaries, and advisers with which the County will

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

**Note 4 - Fair Value**

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

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

At September 30, 2022, all investments (as listed in Note 3), are level 1.

**Note 5 - Receivables**

Receivables as of September 30, 2022, for the County’s individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	General	Capital Project	Sales Tax District	Nonmajor and Other Funds	Coliseum	Airport	Internal Service Fund
<b>Receivables</b>							
Property taxes	\$ 5,598,288	\$ -	\$ -	\$ 597,407	\$ -	\$ -	\$ -
Accounts receivable, net	2,454,550	4,717	7,357,815	3,058,102	546	15,464	-
Lease receivable	-	-	-	-	-	2,679,472	351,162
Gross receivable	8,052,838	4,717	7,357,815	3,655,509	546	2,694,936	351,162
Less: allowance for doubtful accounts	(5,318,373)	-	-	(567,536)	-	-	-
<b>Net Total Receivables</b>	<u>\$ 2,734,465</u>	<u>\$ 4,717</u>	<u>\$ 7,357,815</u>	<u>\$ 3,087,973</u>	<u>\$ 546</u>	<u>\$ 2,694,936</u>	<u>\$ 351,162</u>

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

**Note 6 - Capital Assets**

Capital asset activity for the year ended September 30, 2022, was as follows:

Primary government

	<u>Beginning Balance (as restated)</u>	<u>Additions/ Completions</u>	<u>Retirements/ Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities (includes ISFs):</b>				
<b>Capital assets, not being depreciated/amortized:</b>				
Land	\$ 2,020,404	\$ -	\$ -	\$ 2,020,404
Construction in progress	26,410,787	12,231,170	(23,420,290)	15,221,667
<b>Total capital assets, not being depreciated/amortized:</b>	<u>28,431,191</u>	<u>12,231,170</u>	<u>(23,420,290)</u>	<u>17,242,071</u>
<b>Capital assets, being depreciated/amortized:</b>				
Buildings	14,738,840	-	23,420,290	38,159,130
Improvements other than buildings	33,006,666	-	-	33,006,666
Infrastructure	38,572,191	-	-	38,572,191
Machinery and equipment	17,441,958	3,200,733	(758,956)	19,883,735
Right-to-use equipment	391,500	-	-	391,500
<b>Total assets, being depreciated/amortized</b>	<u>\$ 104,151,155</u>	<u>\$ 3,200,733</u>	<u>\$ 22,661,334</u>	<u>\$ 130,013,222</u>
<b>Less accumulated depreciation/amortization for:</b>				
Buildings	(8,361,507)	(394,319)	-	(8,755,826)
Improvements other than buildings	(25,182,927)	(125,719)	-	(25,308,646)
Infrastructure	(33,255,208)	(659,124)	-	(33,914,332)
Machinery and equipment	(13,987,581)	(1,809,347)	758,956	(15,037,972)
Right-to-use equipment	-	(80,394)	-	(80,394)
<b>Total accumulated depreciation/amortization</b>	<u>(80,787,223)</u>	<u>(3,068,903)</u>	<u>758,956</u>	<u>(83,097,170)</u>
<b>Total capital assets, being depreciated/amortized, net</b>	<u>23,363,932</u>	<u>131,830</u>	<u>23,420,290</u>	<u>46,916,052</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 51,795,123</u>	<u>\$ 12,363,000</u>	<u>\$ -</u>	<u>\$ 64,158,123</u>
<b>Business type activities:</b>				
<b>Capital assets, not being depreciated/amortized:</b>				
Land	\$ 737,762	\$ -	\$ -	\$ 737,762
<b>Total capital assets, not being depreciated/amortized:</b>	<u>737,762</u>	<u>-</u>	<u>-</u>	<u>737,762</u>
<b>Capital assets, being depreciated/amortized:</b>				
Buildings	11,603,897	-	(17,303)	11,586,594
Improvements other than buildings	12,549,521	-	(86,078)	12,463,443
Infrastructure	11,309,521	-	-	11,309,521
Machinery and equipment	1,767,307	123,066	(94,011)	1,796,362
Right-to-use equipment	7,324	-	-	7,324
<b>Total capital assets, being depreciated/amortized</b>	<u>37,237,570</u>	<u>123,066</u>	<u>(197,392)</u>	<u>37,163,244</u>
<b>Less accumulated depreciation/amortization for:</b>				
Buildings	(5,401,581)	(298,671)	17,303	(5,682,949)
Improvements other than buildings	(8,589,673)	(440,983)	86,078	(8,944,578)
Infrastructure	(5,853,416)	(278,425)	-	(6,131,841)
Machinery and equipment	(1,438,367)	(100,035)	94,011	(1,444,391)
Right-to-use equipment	-	(1,464)	-	(1,464)
<b>Total accumulated depreciation/amortization</b>	<u>(21,283,037)</u>	<u>(1,119,578)</u>	<u>197,392</u>	<u>(22,205,223)</u>
<b>Total capital assets, being depreciated/amortized, net</b>	<u>15,954,533</u>	<u>(996,512)</u>	<u>-</u>	<u>14,958,021</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 16,692,295</u>	<u>\$ (996,512)</u>	<u>\$ -</u>	<u>\$ 15,695,783</u>

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

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

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

Government activities:		
Judicial	\$	90,139
Financial administration		75,321
Law enforcement		408,316
Correction		344,746
Health and welfare		150,323
Cultural and recreation		37,792
Library		7,728
Maintenance		38,935
Highways and streets		980,843
Elections		2,772
Capital Projects		261,697
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets		<u>670,291</u>
Total depreciation/amortization expense – Governmental activities	\$	<u><u>3,068,903</u></u>
Business-type activities:		
Coliseum	\$	723,476
Airport		<u>396,101</u>
Total depreciation/amortization expense – Business-type activities	\$	<u><u>1,119,577</u></u>

**Note 7 - Defined Benefit Pension Plan**

*Plan Description*

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

*Benefits Provided*

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

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



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

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

*Employees Covered by Benefit Terms*

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

Inactive employees or beneficiaries currently receiving benefits	761
Inactive employees entitled to but not yet receiving benefits	902
Active employees	666
Total	<u><u>2,329</u></u>

*Net Pension Liability*

The County’s net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date.

*Actuarial Assumptions*

The actuarial assumptions that determined the total pension liability as of December 31, 2021, were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2022 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Following are key assumptions used in the valuation:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.4 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule.

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

**ECTOR COUNTY, TEXAS**

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

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

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

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 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 2022. The geometric real rate of return is net of inflation, assumed at 2.6%.

<u>Asset Class</u>	<u>Benchmark</u>	<u>Allocation <sup>(1)</sup></u>	<u>Return <sup>(2)</sup></u>
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	3.80%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index <sup>(3)</sup>	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index <sup>(4)</sup>	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(5)</sup>	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Funds of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%
		<u>100.00%</u>	

<sup>(1)</sup> Target asset allocation adopted at the March 2022 TCDRS Board Meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

*Discount Rate*

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

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

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

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

The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate.

	<u>1% Decrease 6.60%</u>	<u>Current Discount Rate 7.60%</u>	<u>1% Increase 8.60%</u>
Total pension liability	\$ 333,751,823	\$ 297,472,898	\$ 266,921,538
Fiduciary net position	307,619,236	307,619,236	307,619,236
Net pension liability/(asset)	<u>\$ 26,132,587</u>	<u>\$ (10,146,338)</u>	<u>\$ (40,697,698)</u>

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

Service cost	\$ 6,923,489
Interest on total pension liability	21,958,916
Administrative expenses	166,425
Member contributions	(2,782,674)
Expected investment return net of investment expenses	(19,431,758)
Recognition of economic/demographic gains or losses	(365,928)
Recognition of assumption changes or inputs	4,584,678
Recognition of investment gains or losses	(10,305,177)
Other	152,267
Pension expense	<u>\$ 900,238</u>

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

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

*Changes in Net Pension Liability*

	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability/ (Asset)</u>
Balances at 12/31/2020	\$ 290,995,139	\$ 259,730,273	\$ 31,264,866
Changes for the year:			
Service cost	6,923,489	-	6,923,489
Interest on total pension liability	21,958,916	-	21,958,916
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(2,819,877)	-	(2,819,877)
Effect of assumptions changes or inputs	(1,278,533)	-	(1,278,533)
Refund of contributions	(752,080)	(752,080)	-
Benefit payments	(17,554,156)	(17,554,156)	-
Administrative expenses	-	(166,425)	166,425
Member contributions	-	2,782,674	(2,782,674)
Net investment income	-	56,138,506	(56,138,506)
Employer contributions	-	7,592,711	(7,592,711)
Other	-	(152,267)	152,267
Balances at 12/31/2021	<u>\$ 297,472,898</u>	<u>\$ 307,619,236</u>	<u>\$ (10,146,338)</u>

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

At September 30, 2022, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 1,963,308	\$ -
Changes in assumptions	852,355	5,010,855
Net difference between projected and actual earnings	35,509,398	-
Contributions made subsequent to measurement date	-	5,366,438
<b>Total</b>	<u>\$ 38,325,061</u>	<u>\$ 10,377,293</u>

The \$5,366,438 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:

<b>2023</b>	\$ (4,066,949)
<b>2024</b>	(13,440,295)
<b>2025</b>	(8,465,614)
<b>2026</b>	(7,341,348)
<b>Total</b>	<u>\$ (33,314,206)</u>

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

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

Plan Description

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

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

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

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

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

Number of participants in the plan as of December 31, 2021 (measurement date) is as follows:

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

Funding Policy

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

At September 30, 2022, retirees paid a premium of \$75 and paid \$260 per month for their dependent coverage.

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

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

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

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age
Discount Rate	1.84% as of December 31, 2021
Inflation	2.50%
Salary Increases	.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the MP-2021 Ultimate scale.
Health Care Trend Rates	Non-Medicare: Initial rate of 7.00% declining to an ultimate rate of 4.25% after 13 years. Medicare: Initial rate of 6.30% declining to an ultimate rate of 4.25% after 13 years.
Participation Rates	<u>Retiree Medical:</u> 95% of retirees hired before October 1, 2015 0% of retirees hired on or after October 1, 2015  <u>Retiree Life Insurance:</u> 100% regardless of date of hire
Other Information:	
Notes	The discount rate changed from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. Additionally, the demographic and salary increase assumptions were updated to reflect the 2021 TCERS experience study.

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

Schedule of changes in OPEB liability

Service Cost	\$ 3,253,399
Interest on the total net OPEB liability	1,768,599
Difference between expected and actual experience of the total net OPEB liability	231,513
Changes of assumptions	497,757
Benefit payments	<u>(2,627,366)</u>
Net change in total net OPEB liability	3,123,902
Total net OPEB liability-beginning	<u>88,116,951</u>
Total net OPEB liability-ending	<u>\$ 91,240,853</u>

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

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

Statement of OPEB expense

Service Cost	\$ 3,253,399
Interest on the total net OPEB Liability	1,768,599
Recognition of Current Year Outflow (inflow) due to Liabilities	96,561
Amortization of Prior Year Outflow (Inflow) due to Liabilities	466,905
Total OPEB Expense	<u><u>\$ 5,585,464</u></u>

Deferred Outflows and Inflows of Resources

As of September 30, 2022, 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	\$ 8,867,092	\$ 304,038
Changes in assumptions	520,016	13,024,328
Contributions made subsequent to measurement date	-	1,836,846
Total	<u><u>\$ 9,387,108</u></u>	<u><u>\$ 15,165,212</u></u>

The \$1,836,846 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:

2023	\$ 563,466
2024	462,397
2025	1,333,352
2026	830,019
2027	422,226
Thereafter	329,798
Total	<u><u>\$ 3,941,258</u></u>

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 1.84% 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.

<u>1% decrease 0.84%</u>	<u>Current Discount Rate Assumption 1.84%</u>	<u>1% Increase 2.84%</u>
\$ 107,630,321	\$ 91,240,853	\$ 78,171,288

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

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

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

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

<u>1% decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
\$ 76,004,790	\$ 91,240,853	\$ 111,173,774

**Note 9 - Interfund Transactions**

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

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

Individual fund interfund receivable and payable balances at September 30, 2022, arising from these transactions, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 45,273
Nonmajor Governmental Funds	General Fund	168,196
Coliseum Fund	General Fund	575
Coliseum Fund	Nonmajor Governmental Funds	12,249
Nonmajor Governmental Funds	Nonmajor Governmental Funds	73,357
Airport Fund	General Fund	166
Airport Fund	Nonmajor Governmental Funds	217
Internal Service Fund	Nonmajor Governmental Funds	15,403
<b>Total</b>		<u>\$ 315,436</u>



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

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

Interfund transfers for the year ended September 30, 2022, are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<b>Governmental Funds:</b>		
Individual Major Governmental Funds:		
General Fund	\$ 1,912,476	\$ -
Capital Projects Fund	-	1,850,000
Sales Tax District	-	1,498,772
Nonmajor Governmental Funds	1,436,296	-
<b>Total Transfers</b>	<u><u>\$ 3,348,772</u></u>	<u><u>\$ 3,348,772</u></u>

**Note 10 - Long-Term Liabilities**

**Governmental Activities:**

The following is a summary of long-term liabilities for governmental activities of the County for the year ended September 30, 2022:

	<u>Balance October 1, 2021 (as restated)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2022</u>	<u>Due Within One Year</u>
Tax Notes - Series 2017	\$ 22,485,000	\$ -	\$ (990,000)	\$ 21,495,000	\$ 1,035,000
Certificates of Obligation Series 2020	21,585,000	-	(1,125,000)	20,460,000	1,185,000
Bond Premium	4,542,846	-	(271,318)	4,271,528	-
Finance Purchased Agreement	6,639,272	-	(324,871)	6,314,401	343,066
Leases Payable	391,500	-	(79,598)	311,902	79,885
Compensated Absences	1,419,580	-	(25,778)	1,393,802	1,393,802
Net OPEB Liability	88,116,951	3,123,902	-	91,240,853	-
Net Pension Liability/(Asset)	31,264,867	-	(41,411,205)	(10,146,338)	-
<b>Total</b>	<u><u>\$ 176,445,016</u></u>	<u><u>\$ 3,123,902</u></u>	<u><u>\$ (44,227,770)</u></u>	<u><u>\$ 135,341,148</u></u>	<u><u>\$ 4,036,753</u></u>

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, 2022:

	<u>Balance October 1, 2021 (as restated)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2022</u>	<u>Due Within One Year</u>
Compensated Absences	\$ 33,773	\$ 257,012	\$ (238,680)	\$ 52,105	\$ 52,105
Leases Payable	7,324	-	(1,449)	5,875	1,455
	<u><u>\$ 41,097</u></u>	<u><u>\$ 257,012</u></u>	<u><u>\$ (240,129)</u></u>	<u><u>\$ 57,980</u></u>	<u><u>\$ 53,560</u></u>

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

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

Tax Notes at September 30, 2022, 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	5.000 %	2/15/2023	\$ 21,495,000	\$ 1,035,000
		5.000 %	2/15/2024		1,085,000
		5.000 %	2/15/2025		1,140,000
		5.000 %	2/15/2026		1,200,000
		5.000 %	2/15/2027		1,265,000
		5.000 %	2/15/2028		1,325,000
		4.000 %	2/15/2029		1,390,000
		4.000 %	2/15/2030		1,445,000
		4.000 %	2/15/2031		1,505,000
		3.000 %	2/15/2032		1,555,000
		3.000 %	2/15/2033		1,605,000
		3.125 %	2/15/2034		1,655,000
		3.125 %	2/15/2035		1,705,000
		3.250 %	2/15/2036		1,765,000
		3.250 %	2/15/2037		1,820,000

Principal payments are due annually for Certificates of Obligation and Tax Notes on February 15 and interest payments are due semiannually on February 15 and August 15. The annual requirements to amortize all outstanding bonded debt as of September 30, 2022, are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,220,000	\$ 1,594,313	\$ 3,814,313
2024	2,330,000	1,480,563	3,810,563
2025	2,450,000	1,361,063	3,811,063
2026	2,575,000	1,235,438	3,810,438
2027	2,710,000	1,103,313	3,813,313
2028 - 2032	15,490,000	3,576,365	19,066,365
2033 - 2037	14,180,000	958,540	15,138,540
	<u>\$ 41,955,000</u>	<u>\$ 11,309,595</u>	<u>\$ 53,264,595</u>

**ECTOR COUNTY, TEXAS**

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

**Note 11 – Finance Purchased Agreement**

The County executed a financed purchase agreement for capital improvements. The finance purchase agreement has annual payments ranging from \$453,934 to \$605,000 and bears interest at 2.24% over fifteen years maturing in 2035. The finance purchase agreement was 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:

<b>Financed Purchase Agreement Year Ending September 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 343,066	\$ 141,609	\$ 484,675
2024	362,004	133,915	495,919
2025	381,700	125,797	507,497
2026	431,651	117,237	548,888
2027	454,498	107,556	562,054
Thereafter	4,341,482	452,690	4,794,172
	<u>\$ 6,314,401</u>	<u>\$ 1,078,804</u>	<u>\$ 7,393,205</u>

**Note 12 – Leases**

**Lessee**

The County is lessee for non-cancellable leases of building space and equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a measurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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

**Note 12 – Leases (continued)**

**Lessee (continued)**

The future principal and interest lease payments as of September 30, 2022, were as follows:

<b>Governmental Activities</b>			
<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Payments</b>
2023	\$ 79,885	\$ 1,698	\$ 81,583
2024	80,375	1,208	81,583
2025	80,868	715	81,583
2026	70,775	242	71,017
	<u>\$ 311,902</u>	<u>\$ 3,864</u>	<u>\$ 315,766</u>

<b>Business-Type Activities</b>			
<b>Fiscal Year</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Payments</b>
2023	\$ 1,455	\$ 33	\$ 1,488
2024	1,464	24	1,488
2025	1,473	14	1,488
2026	1,483	5	1,488
	<u>\$ 5,875</u>	<u>\$ 76</u>	<u>\$ 5,951</u>

**Lessor**

The County is a lessor for non-cancellable leases agreements. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

On 11/01/2021, Ector County, TX entered into a 480 month lease as Lessor for the use of Odessa-Schlemeyer Airport. An initial lease receivable was recorded in the amount of \$19,031.73. As of 09/30/2022, the value of the lease receivable is \$18,449.29. The lessee is required to make annual variable principal and interest payments of \$672.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8823%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$18,595.59, and Ector County, TX recognized lease revenue of \$436.14 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

## **ECTOR COUNTY, TEXAS**

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

#### **Note 12 – Leases (continued)**

##### **Lessor (continued)**

Prior to 10/01/2021, Ector County, TX entered into a 385 month lease as Lessor for the use of The Ground Lease. An initial lease receivable was recorded in the amount of \$33,841.34. As of 09/30/2022, the value of the lease receivable is \$32,653.68. The lessee is required to make annual variable principal and interest payments of \$1,400.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8823%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$32,786.55, and Ector County, TX recognized lease revenue of \$1,054.80 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 409 month lease as Lessor for the use of Schlemeyer Airport. An initial lease receivable was recorded in the amount of \$49,502.96. As of 09/30/2022, the value of the lease receivable is \$47,853.56. The lessee is required to make annual variable principal and interest payments of \$1,960.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8823%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$48,051.02, and Ector County, TX recognized lease revenue of \$1,451.94 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 391 month lease as Lessor for the use of Airport for Aviation. An initial lease receivable was recorded in the amount of \$19,381.06. As of 09/30/2022, the value of the lease receivable is \$18,718.64. The lessee is required to make annual variable principal and interest payments of \$784.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$18,786.24, and Ector County, TX recognized lease revenue of \$594.82 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 386 month lease as Lessor for the use of Odessa-Schlemeyer Airport - Store Aircraft. An initial lease receivable was recorded in the amount of \$19,036.64. As of 09/30/2022, the value of the lease receivable is \$18,368.57. The lessee is required to make annual variable principal and interest payments of \$787.50 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$18,444.83, and Ector County, TX recognized lease revenue of \$591.81 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 390 month lease as Lessor for the use of Schlemeyer Airport - Land and Certain Aviation Facilities. An initial lease receivable was recorded in the amount of \$34,609.03. As of 09/30/2022, the value of the lease receivable is \$33,426.15. The lessee is required to make annual variable principal and interest payments of \$1,400.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$33,544.14, and Ector County, TX recognized lease revenue of \$1,064.89 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 401 month lease as Lessor for the use of Odessa-Schlemeyer Airport Land Area. An initial lease receivable was recorded in the amount of \$26,520.75. As of 09/30/2022, the value of the lease receivable is \$25,637.12. The lessee is required to make annual variable principal and interest payments of \$1,050.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$25,727.11, and Ector County, TX recognized lease revenue of \$793.64 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

## **ECTOR COUNTY, TEXAS**

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

#### **Note 12 – Leases (continued)**

##### **Lessor (continued)**

Prior to 10/01/2021, Ector County, TX entered into a 165 month lease as Lessor for the use of Ector County, Texas. An initial lease receivable was recorded in the amount of \$22,842.80. As of 09/30/2022, the value of the lease receivable is \$21,154.96. The lessee is required to make annual variable principal and interest payments of \$1,800.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.4730%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$21,181.51, and Ector County, TX recognized lease revenue of \$1,661.29 during the fiscal year. The lessee has 3 extension option(s), each for 240 months.

Prior to 10/01/2021, Ector County, TX entered into a 394 month lease as Lessor for the use of Odessa-Schlemeyer Airport Ground Lease. An initial lease receivable was recorded in the amount of \$51,913.55. As of 09/30/2022, the value of the lease receivable is \$50,139.22. The lessee is required to make annual variable principal and interest payments of \$2,100.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$50,332.43, and Ector County, TX recognized lease revenue of \$1,581.12 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 390 month lease as Lessor for the use of Schlemeyer - Aviation Facilities. An initial lease receivable was recorded in the amount of \$34,609.03. As of 09/30/2022, the value of the lease receivable is \$33,426.15. The lessee is required to make annual variable principal and interest payments of \$1,400.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$33,544.14, and Ector County, TX recognized lease revenue of \$1,064.89 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

Prior to 10/01/2021, Ector County, TX entered into a 376 month lease as Lessor for the use of Odessa-Schlemeyer Airport, Ector County Texas. An initial lease receivable was recorded in the amount of \$2,468,691.97. As of 09/30/2022, the value of the lease receivable is \$2,379,644.14. The lessee is required to make annual variable principal and interest payments of \$104,534.76 based on a CPI index of 0.00%. The lease has an interest rate of 1.8820%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 09/30/2022 was \$2,389,903.93, and Ector County, TX recognized lease revenue of \$78,788.04 during the fiscal year. The lessee has 2 extension option(s), each for 60 months.

#### **Note 13 - Deferred Compensation Plan**

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

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

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

**Note 14 - 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, 2020, 2021 and 2022, the County incurred several claims which required the stop-loss insurance coverage to be used. Immaterial amounts were not covered by the stop-loss coverage and required payment by the County. Insurance coverage has not been significantly reduced from the prior year.

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

	<u>Self-Insurance Health Fund</u>	<u>Self-Insurance Liability Fund</u>
Unpaid claims, September 30, 2020	\$ 236,814	\$ 100,000
Insured claims, (Including IBNRs)	(8,262,953)	(98,750)
Claim payments	<u>8,245,124</u>	<u>98,750</u>
Unpaid claims, September 30, 2021	218,985	100,000
Insured claims, (Including IBNRs)	(8,080,701)	(98,750)
Claim payments	<u>8,102,964</u>	<u>98,750</u>
Unpaid claims, September 30, 2022	<u>\$ 241,248</u>	<u>\$ 100,000</u>

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

## **ECTOR COUNTY, TEXAS**

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

#### **Note 15 - Contingencies**

##### Federally Assisted Programs – Compliance Audits

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

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

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

##### Litigation

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

#### **Note 16 - 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, 2022, the County abated property taxes totaling \$666,985 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

##### **A. Ector County Energy Center LLC**

- Commitment: construction of improvements in the form of a 386-megawatt natural gas fueled power plant.
- Terms of abatement: 100% exemption from ad valorem taxes for five (5) years
- The abatement for fiscal year 2022 amounted to \$255,470.

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

- Commitment: New solar farm to provide solar energy to approximately 30,000 household
- Terms of abatement: 100% of real and personal property exemption for 5 years, and 50% in years 6-10
- The abatement for the fiscal year 2022 amounted to \$379,600.



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

**Note 17 - 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, 2022:

	General Fund	American Rescue Plan Fund	Capital Projects Fund	Sales Tax District Fund	Nonmajor Governmental Funds	Total
<b>Fund Balances</b>						
Nonspendable:						
Inventories	\$ 41,637	\$ -	\$ -	\$ -	\$ -	\$ 41,637
Prepays	-	-	-	\$ 17,771	-	17,771
<b>Total Nonspendable</b>	<u>41,637</u>	<u>-</u>	<u>-</u>	<u>17,771</u>	<u>-</u>	<u>59,408</u>
Restricted for:						
Creditors	2,639,420	-	-	1,446,553	2,067	4,088,040
Capital projects	-	-	31,507,056	-	-	31,507,056
Imposed by law	-	-	-	29,328,697	4,516,696	33,845,393
Debt service	-	-	-	-	330,457	330,457
Federal grants	-	1,652	-	-	-	1,652
<b>Total Restricted</b>	<u>2,639,420</u>	<u>-</u>	<u>31,507,056</u>	<u>30,775,250</u>	<u>4,849,220</u>	<u>69,772,598</u>
Committed for:						
Program purposes	215,700	-	-	-	-	215,700
Assigned to:						
County Operations	1,270,511	-	482,067	4,864,549	1,061,785	7,678,912
Unassigned	16,677,056	-	-	-	(505,647)	16,171,409
<b>Total Fund Balance</b>	<u>\$ 20,844,324</u>	<u>\$ -</u>	<u>\$ 31,989,123</u>	<u>\$ 35,657,570</u>	<u>\$ 5,405,358</u>	<u>\$ 93,898,027</u>

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

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

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

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

**ECTOR COUNTY, TEXAS**

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

**Note 17 - Fund Balances (continued)**

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

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

**Note 18 - 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, 2022, are reported in the table below:

<b>Governmental Activities:</b>	
Major Funds:	
General Fund	\$ 1,270,511
American Rescue Plan	-
Capital Projects	482,067
Sales Tax District	4,864,549
Non Major Funds:	1,061,785
<b>Total Governmental Activities</b>	<u><u>\$ 7,678,912</u></u>
 <b>Business/Type Activities:</b>	
Coliseum	\$ 15,203
Airport	14,472
<b>Total Business-Type Activities</b>	<u><u>\$ 29,675</u></u>
 <b>Internal Service Funds:</b>	
Vehicle Maintenance	\$ 8,876
Self Insurance Health	11,000
	<u><u>\$ 19,876</u></u>

**ECTOR COUNTY, TEXAS**

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

**Note 19 – Prior Period Adjustment**

In the current fiscal year, the County analyzed previously expensed items and determined that \$3,321,990 of previously expensed items qualified as capital outlay. The county reclassified these expenditures to construction in progress as of September 30, 2022. As a result, an adjustment to prior period's net position was necessary to properly state net position and capitalize the previously expensed amounts. This adjustment did not impact fund balance as the amounts were properly expensed at the fund level.

Below is a summary of the prior period adjustment:

	<u>Statement of Activities</u>
	<u>Governmental</u>
	<u>Activities</u>
Net Position at Septemeber 30, 2021, as previously reported	\$ (21,496,259)
Improperly expensed capital outlay	<u>3,321,990</u>
Net Position at October 1, 2021, as restated	<u><u>\$ (18,174,269)</u></u>



**REQUIRED SUPPLEMENTARY INFORMATION**



**ECTOR COUNTY, TEXAS**

**GENERAL FUND**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Tax, Penalties and Interest	\$ 51,255,862	\$ 51,255,862	\$ 50,526,756	\$ (729,106)
Fines and Forfeitures	1,585,000	1,585,000	1,715,933	130,933
Licenses and Permits	308,700	308,700	307,329	(1,371)
Intergovernmental Charges	1,890,500	1,994,316	2,545,114	550,798
Charges for Current Services	9,201,800	9,204,956	7,253,464	(1,951,492)
Investment Income	170,000	161,528	218,772	57,244
Other	55,000	435,742	611,125	175,383
<b>Total Revenues</b>	<u>64,466,862</u>	<u>64,946,104</u>	<u>63,178,493</u>	<u>(1,767,611)</u>
<b>Expenditures</b>				
<b>Current:</b>				
Administrative	1,679,225	1,681,084	1,594,969	86,115
Judicial	16,409,700	17,206,347	16,224,144	982,203
Financial Administration	5,126,523	5,568,412	4,883,093	685,319
Law Enforcement	10,712,026	11,116,561	10,610,765	505,796
Correction	17,824,208	17,887,762	16,214,467	1,673,295
Health and Welfare	1,581,537	1,617,778	1,463,484	154,294
Fire Protection	903,275	903,275	869,478	33,797
Culture and Recreation	603,258	606,084	527,419	78,665
Library	1,750,196	1,788,984	1,661,564	127,420
Maintenance	6,131,817	6,199,995	5,515,689	684,306
Conservation of Natural Resources	204,232	204,232	170,526	33,706
Nondepartmental	2,264,622	1,955,268	1,707,087	248,181
<b>Total Expenditures</b>	<u>65,190,619</u>	<u>66,735,782</u>	<u>61,442,685</u>	<u>5,293,097</u>
Excess (Deficiency) of Revenues Over Expenditure	<u>(723,757)</u>	<u>(1,789,678)</u>	<u>1,735,808</u>	<u>3,525,486</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,149,000	2,149,000	1,912,476	(236,524)
Transfers (Out)	<u>(1,460,000)</u>	<u>(4,546,335)</u>	-	4,546,335
<b>Total Other Financing Sources (Uses)</b>	<u>689,000</u>	<u>(2,397,335)</u>	<u>1,912,476</u>	<u>4,309,811</u>
Net Change in Fund Balance	(34,757)	(4,187,013)	3,648,284	7,835,297
<b>Fund Balance, Beginning of Year</b>	<u>17,196,040</u>	<u>17,196,040</u>	<u>17,196,040</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 17,161,283</u>	<u>\$ 13,009,027</u>	<u>\$ 20,844,324</u>	<u>\$ 7,835,297</u>

**ECTOR COUNTY, TEXAS**  
**SALES TAX DISTRICT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Sales Tax	\$ 18,000,000	\$ 18,136,450	\$ 32,853,089	\$ 14,716,639
Investment Income	30,000	54,670	185,442	130,772
Other	-	9,996	9,996	-
<b>Total Revenues</b>	<u>18,030,000</u>	<u>18,201,116</u>	<u>33,048,527</u>	<u>14,847,411</u>
<b>Expenditures</b>				
Law Enforcement				
Salaries	875,036	723,893	534,502	189,391
Employee Benefits	405,061	405,061	306,174	98,887
Allowances	33,600	33,600	13,100	20,500
Departmental Supplies and expense	84,790	241,729	241,532	197
Professional Services	-	301,415	301,325	90
Insurance	17,279	17,254	8,501	8,753
Correction				
Salaries	4,531,803	4,137,967	3,004,602	1,133,365
Employee Benefits	2,517,062	2,517,062	1,927,904	589,158
Departmental Supplies and expense	9,600	10,500	10,475	25
Insurance	84,782	83,638	45,379	38,259
Health and Welfare				
Salaries	255,549	255,549	241,050	14,499
Employee Benefits	122,360	122,360	115,791	6,569
Departmental Supplies and expense	117,000	111,424	89,762	21,662
Professional Services	150,000	150,000	48,753	101,247
Insurance	5,352	5,352	4,435	917
Highway and Streets				
Salaries	740,732	740,732	526,108	214,624
Employee Benefits	365,959	365,959	310,877	55,082
Departmental Supplies and expense	657,994	1,260,883	1,211,940	48,943
Professional Services	1,612,894	1,511,749	36,490	1,475,259
Insurance	139,032	139,032	130,030	9,002
Capital Outlay	10,564,560	22,441,650	14,465,134	7,976,516
<b>Total Expenditures</b>	<u>23,290,445</u>	<u>35,576,809</u>	<u>23,573,864</u>	<u>12,002,945</u>
Excess (Deficiency) of Revenues Over Expenditure	(5,260,445)	(17,375,693)	9,474,663	26,850,356
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	(1,498,772)	(1,498,772)	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>(1,498,772)</u>	<u>(1,498,772)</u>	<u>-</u>
Net Change in Fund Balance	(5,260,445)	(18,874,465)	7,975,891	26,850,356
<b>Fund Balance, Beginning of Year</b>	<u>27,681,679</u>	<u>27,681,679</u>	<u>27,681,679</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 22,421,234</u>	<u>\$ 8,807,214</u>	<u>\$ 35,657,570</u>	<u>\$ 26,850,356</u>



## **ECTOR COUNTY, TEXAS**

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

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

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

***For the Year Ended September 30, 2022***

#### **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.

The County does not adopt an annual budget for the American Rescue Plan Fund, TJJS Grant S Fund, Coronavirus Emergency Fund, PBRPC Solid Waste Fund, CERTZ Grant Fund, and the Far to Market and Lateral Road Fund.

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

	Year Ended December 31:			
	2021	2020	2019	2018
<b>Total Pension Liability</b>				
Service costs	\$ 6,923,489	\$ 5,454,766	\$ 4,674,505	\$ 4,756,722
Interest on total pension liability	21,958,916	21,346,474	20,426,161	20,004,517
Effect of plan changes	-	-	-	-
Effect of assumption changes or inputs	(1,278,533)	15,032,567	-	-
Effect of economic/demographic (gains) or losses	(2,819,877)	(250,168)	1,972,262	(3,980,926)
Benefit payments/refunds of contributions	(18,306,236)	(17,009,726)	(15,992,685)	(15,011,653)
Net changes in total pension liability	<u>6,477,759</u>	<u>24,573,913</u>	<u>11,080,243</u>	<u>5,768,660</u>
<b>Total Pension Liability, Beginning</b>	<u>290,995,139</u>	<u>266,421,226</u>	<u>255,340,983</u>	<u>249,572,323</u>
<b>Total Pension Liability, Ending (a)</b>	<u><u>\$ 297,472,898</u></u>	<u><u>\$ 290,995,139</u></u>	<u><u>\$ 266,421,226</u></u>	<u><u>\$ 255,340,983</u></u>
<b>Fiduciary Net Position</b>				
Employer contributions	\$ 7,592,711	\$ 8,029,561	\$ 6,667,365	\$ 5,706,236
Member contributions	2,782,674	2,947,120	2,556,840	2,251,938
Investment income net of investment expenses	56,138,506	24,905,433	35,037,226	(4,282,081)
Benefit payments/refunds of contributions	(18,306,236)	(17,009,726)	(15,992,685)	(15,011,653)
Administrative expenses	(166,425)	(190,049)	(183,805)	(171,334)
Other	(152,267)	(153,816)	(196,833)	(575,839)
Net changes in fiduciary net position	<u>47,888,963</u>	<u>18,528,523</u>	<u>27,888,108</u>	<u>(12,082,733)</u>
<b>Fiduciary net position, beginning</b>	<u>259,730,272</u>	<u>241,201,749</u>	<u>213,313,641</u>	<u>225,396,374</u>
<b>Fiduciary net position, ending (b)</b>	<u><u>\$ 307,619,235</u></u>	<u><u>\$ 259,730,272</u></u>	<u><u>\$ 241,201,749</u></u>	<u><u>\$ 213,313,641</u></u>
<b>Net Pension Liability (Asset), Ending= (a) – (b)</b>	\$ (10,146,337)	\$ 31,264,867	\$ 25,219,477	\$ 42,027,342
<b>Fiduciary Net Position as a % of Total Pension Liability</b>	103.41%	89.26%	90.53%	83.54%
<b>Pensionable covered payroll</b>	\$ 37,846,675	\$ 39,630,992	\$ 34,042,555	\$ 30,059,827
<b>Net Pension Liability (Asset) as a % of Covered Payroll</b>	-26.81%	78.89%	74.08%	139.81%

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

	Year Ended December 31:			
	2017	2016	2015	2014
<b>Total Pension Liability</b>				
Service costs	\$ 5,046,106	\$ 5,471,354	\$ 4,692,045	\$ 4,471,872
Interest on total pension liability	19,245,632	18,419,455	17,794,346	17,092,143
Effect of plan changes	-	-	(942,288)	-
Effect of assumption changes or inputs	1,397,784	-	2,554,444	-
Effect of economic/demographic (gains) or losses	(1,195,692)	(1,912,586)	(2,560,045)	(717,619)
Benefit payments/refunds of contributions	(14,666,068)	(13,638,326)	(13,195,875)	(12,959,826)
Net changes in total pension liability	9,827,762	8,339,897	8,342,627	7,886,570
<b>Total Pension Liability, Beginning</b>	<u>239,744,560</u>	<u>231,404,663</u>	<u>223,062,036</u>	<u>215,175,465</u>
<b>Total Pension Liability, Ending (a)</b>	<u><u>249,572,322</u></u>	<u><u>239,744,560</u></u>	<u><u>231,404,663</u></u>	<u><u>223,062,035</u></u>
<b>Fiduciary Net Position</b>				
Employer contributions	\$ 5,238,818	\$ 4,987,606	\$ 5,033,938	\$ 4,708,962
Member contributions	2,251,724	2,237,630	2,225,217	2,071,475
Investment income net of investment expenses	29,554,178	14,483,384	(2,118,465)	13,265,027
Benefit payments/refunds of contributions	(14,666,068)	(13,638,327)	(13,195,875)	(12,959,826)
Administrative expenses	(149,896)	(157,572)	(144,215)	(155,513)
Other	(97,346)	(1,227,833)	(606,472)	(416,746)
Net changes in fiduciary net position	22,131,410	6,684,888	(8,805,872)	6,513,379
<b>Fiduciary net position, beginning</b>	<u>203,264,963</u>	<u>196,580,076</u>	<u>205,385,948</u>	<u>198,872,569</u>
<b>Fiduciary net position, ending (b)</b>	<u><u>\$ 225,396,373</u></u>	<u><u>\$ 203,264,964</u></u>	<u><u>\$ 196,580,076</u></u>	<u><u>\$ 205,385,948</u></u>
<b>Net Pension Liability (Asset), Ending= (a) – (b)</b>	\$ 24,175,949	\$ 36,479,596	\$ 34,824,587	\$ 17,676,087
<b>Fiduciary Net Position as a % of Total Pension Liability</b>	90.31%	84.78%	84.95%	92.08%
<b>Pensionable covered payroll</b>	\$ 30,299,157	\$ 31,970,895	\$ 31,788,813	\$ 29,592,501
<b>Net Pension Liability (Asset) as a % of Covered Payroll</b>	79.79%	114.10%	109.55%	59.73%

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

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

<b>Fiscal Year Ended</b>	<b>Actuarially Determined Contribution <sup>(3)</sup></b>	<b>Actual Employer Contribution <sup>(1)</sup></b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll <sup>(2)</sup></b>	<b>Actual Contribution as a % of Covered Payroll</b>
2013	\$ 4,065,685	\$ 4,039,981	\$ 25,704	\$ 27,433,774	14.7%
2014	4,708,167	4,481,130	227,037	29,592,501	15.1%
2015	5,032,169	5,059,990	(27,821)	31,788,813	15.9%
2016	4,974,671	5,024,245	(49,574)	31,970,895	15.7%
2017	5,230,432	5,138,361	92,071	32,167,480	16.0%
2018	5,703,838	5,596,682	107,156	32,170,544	17.4%
2019	6,667,365	6,491,632	175,733	36,429,306	17.8%
2020	8,029,561	7,560,452	469,109	42,101,716	18.0%
2021	7,592,711	7,699,951	(107,240)	39,752,485	19.4%
2022	N/A	7,412,683	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**

Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	12.4 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions *	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: 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.

\*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 FIVE MEASUREMENT YEARS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total OPEB Liability</b>					
Service costs	\$ 3,253,399	\$ 2,775,081	\$ 1,982,424	\$ 2,554,520	\$ 3,238,782
Interest on total OPEB liability	1,768,599	2,281,153	2,608,520	2,765,065	2,819,008
Changes of Benefit Terms	-	-	-	(2,059,686)	-
Experience of the total OPEB liability	231,513	(5,230,961)	(719,029)	(12,841,348)	376,514
Changes of Assumptions	497,757	7,690,510	10,256,614	(1,437,152)	5,805,666
Benefit Payments	(2,627,366)	(1,924,632)	(1,844,033)	(1,999,101)	(2,702,554)
<b>Net Change in Total OPEB Liability</b>	<u>3,123,902</u>	<u>5,591,151</u>	<u>12,284,496</u>	<u>(13,017,702)</u>	<u>9,537,416</u>
<b>Total OPEB Liability - Beginning</b>	<u>88,116,951</u>	<u>82,525,800</u>	<u>70,241,304</u>	<u>83,259,006</u>	<u>73,721,590</u>
<b>Total OPEB Liability -Ending</b>	<u>91,240,853</u>	<u>88,116,951</u>	<u>82,525,800</u>	<u>70,241,304</u>	<u>83,259,006</u>
<b>Covered-Employee Payroll</b>	37,846,675	39,630,992	34,042,555	30,059,827	30,299,157
<b>Total OPEB Liability as a percentage of covered-employee payroll</b>	241.08%	222.34%	242.42%	233.67%	274.79%
<b>OPEB Liability</b>					
Ending total OPEB liability	<u>91,240,853</u>	<u>88,116,951</u>	<u>82,525,800</u>	<u>70,241,304</u>	<u>83,259,006</u>
<b>Net OPEB liability</b>	<u>\$ 91,240,853</u>	<u>\$ 88,116,951</u>	<u>\$ 82,525,800</u>	<u>\$ 70,241,304</u>	<u>\$ 83,259,006</u>
Fiduciary net position as a % of total OPEB liability	0%	0%	0%	0%	N/A

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

No assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the plan.

**Notes to Schedule:**

FYE22 – The demographic and salary increase assumptions were updated to reflect the 2021 TCDRS experience study.

FYE21 – The health care trend rates were updated, and the methodology for determining service cost was updated.

FYE20 – The healthcare trend assumptions were updated to reflect the repeal of the “Cadillac Tax”.

FYE19 – Changes of benefit terms reflect a change in the benefit eligibility. Effective January 1, 2021, employees must have 12 years of County service, and meet either the Rule of 75 or have 35 years of service. Additionally, the health care trend rates were updated.

Changes of assumptions reflect the effects of changes in the discount rate each period.

The following are the discount rates used in each period:

<u>FYE</u>	<u>Discount Rate</u>
2022	1.84%
2021	2.00%
2020	2.75%
2019	3.71%
2018	3.31%
2017	3.81%



## **OTHER SUPPLEMENTARY INFORMATION**

**ECTOR COUNTY, TEXAS**

**GENERAL FUND REVENUE AND EXPENDITURE DETAIL, DEBT SERVICE, CAPITAL PROJECTS  
AND NONMAJOR GOVERNMENTAL FUNDS – SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2022**

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

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

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

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

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

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

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

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



**ECTOR COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Taxes</b>				
Property Taxes	\$ 50,748,378	\$ 50,748,378	\$ 49,637,408	\$ \$ (1,110,970)
Interest and Penalties	<u>507,484</u>	<u>507,484</u>	<u>889,348</u>	<u>381,864</u>
<b>Total Taxes</b>	<u>51,255,862</u>	<u>51,255,862</u>	<u>50,526,756</u>	<u>(729,106)</u>
<b>Fines and Forfeitures</b>	1,585,000	1,585,000	1,715,933	130,933
<b>Licenses and Permits</b>	308,700	308,700	307,329	(1,371)
<b>Intergovernmental Charges</b>	1,890,500	1,994,316	2,545,114	550,798
<b>Charges for Current Services</b>				
Judicial Fees	1,840,700	1,843,856	1,591,503	(252,353)
Tax Assessor Collector Fees	2,900,000	2,900,000	2,900,000	-
Law Enforcement Fees	820,100	820,100	945,224	125,124
Correctional Fees	2,403,000	2,403,000	444,316	(1,958,684)
Health Department Services	265,000	265,000	251,955	(13,045)
County Portion State Fees	100,000	100,000	100,000	-
Other Services	<u>873,000</u>	<u>873,000</u>	<u>1,020,466</u>	<u>147,466</u>
<b>Total Charges for Current Services</b>	<u>9,201,800</u>	<u>9,204,956</u>	<u>7,253,464</u>	<u>(1,951,492)</u>
Investment Income	170,000	161,528	218,772	57,244
Other	<u>55,000</u>	<u>435,742</u>	<u>611,125</u>	<u>175,383</u>
<b>Total Revenues</b>	<u>\$ 64,466,862</u>	<u>\$ 64,946,104</u>	<u>\$ 63,178,493</u>	<u>\$ \$ (1,767,611)</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Administrative</b>				
<b>County Judge:</b>				
Salaries	\$ 244,804	\$ 244,804	\$ 244,440	\$ 364
Employee Benefits	100,133	100,133	99,237	896
Auto Allowance	8,400	8,400	8,400	-
Travel and Education	6,000	6,000	3,195	2,805
Departmental Supplies and Expenditures	7,830	7,951	5,053	2,898
Professional Services	10,993	10,903	8,246	2,657
Insurance	911	911	796	115
<b>Total County Judge</b>	<b>379,071</b>	<b>379,102</b>	<b>369,367</b>	<b>9,735</b>
<b>Commissioners' Court:</b>				
Salaries	99,479	100,382	100,381	1
Employee Benefits	48,452	48,212	48,212	-
Auto Allowance	900	900	900	-
Travel and Education	-	-	-	-
Departmental Supplies and Expenditures	18,766	18,239	18,235	4
Professional Services	8,106	9,051	9,051	-
Insurance	432	426	386	40
<b>Total Commissioners' Court</b>	<b>176,135</b>	<b>177,210</b>	<b>177,165</b>	<b>45</b>
<b>Commissioner Precinct #1:</b>				
Salaries	60,219	60,219	60,216	3
Employee Benefits	28,354	28,354	27,842	512
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,400	2,290	1,522	768
Departmental Supplies and Expenditures	1,020	1,020	984	36
Insurance	197	197	170	27
<b>Total Commissioner Precinct #1</b>	<b>98,590</b>	<b>97,480</b>	<b>96,134</b>	<b>1,346</b>
<b>Commissioner Precinct #2:</b>				
Salaries	66,216	66,216	66,118	98
Employee Benefits	29,958	29,958	29,343	615
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,800	2,800	2,765	35
Departmental Supplies and Expenditures	570	570	500	70
Insurance	215	215	185	30
<b>Total Commissioner Precinct #2</b>	<b>105,159</b>	<b>105,159</b>	<b>104,311</b>	<b>848</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Administrative (continued)</b>				
<b>Commissioner Precinct #3:</b>				
Salaries	\$ 60,219	\$ 60,219	\$ 60,216	\$ 3
Employee Benefits	28,354	28,354	27,931	423
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,400	3,693	3,692	1
Departmental Supplies and Expenditures	1,020	1,127	1,107	20
Insurance	197	197	170	27
<b>Total Commissioner Precinct #3</b>	<u>98,590</u>	<u>98,990</u>	<u>98,516</u>	<u>474</u>
<b>Commissioner Precinct #4:</b>				
Salaries	66,612	66,612	66,514	98
Employee Benefits	30,664	30,664	30,261	403
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	3,400	4,110	4,110	-
Departmental Supplies and Expenditures	670	670	500	170
Insurance	216	216	187	29
<b>Total Commissioner Precinct #4</b>	<u>106,962</u>	<u>107,672</u>	<u>106,972</u>	<u>700</u>
<b>Human Resources:</b>				
Salaries	393,264	393,264	368,231	25,033
Employee Benefits	170,279	170,279	139,552	30,727
Auto Allowance	1,800	1,800	600	1,200
Travel and Education	3,150	3,881	3,881	-
Departmental Supplies and Expenditures	66,426	66,448	61,132	5,316
Professional Services	78,106	78,106	68,034	10,072
Insurance	1,693	1,693	1,074	619
<b>Total Human Resources</b>	<u>714,718</u>	<u>715,471</u>	<u>642,504</u>	<u>72,967</u>
<b>Total Administrative</b>	<u>\$ 1,679,225</u>	<u>\$ 1,681,084</u>	<u>\$ 1,594,969</u>	<u>\$ 86,115</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Judicial</b>				
<b>70<sup>th</sup> District Court:</b>				
Salaries	\$ 238,424	\$ 238,424	\$ 235,778	\$ 2,646
Employee Benefits	106,979	106,979	105,678	1,301
Travel and Education	5,000	4,800	85	4,715
Departmental Supplies and Expenditures	17,925	24,858	21,881	2,977
Professional Services	670	670	416	254
Insurance	1,857	1,857	1,597	260
<b>Total 70<sup>th</sup> District Court</b>	<b>370,855</b>	<b>377,588</b>	<b>365,435</b>	<b>12,153</b>
<b>161<sup>st</sup> District Court:</b>				
Salaries	207,229	207,229	206,078	1,151
Employee Benefits	98,634	98,634	97,418	1,216
Travel and Education	5,000	5,000	4,676	324
Departmental Supplies and Expenditures	18,959	24,860	22,634	2,226
Insurance	1,597	1,597	1,292	305
<b>Total 161<sup>st</sup> District Court</b>	<b>331,419</b>	<b>337,320</b>	<b>332,098</b>	<b>5,222</b>
<b>244<sup>th</sup> District Court:</b>				
Salaries	231,276	231,276	218,029	13,247
Employee Benefits	106,345	106,345	101,759	4,586
Travel and Education	5,000	5,000	973	4,027
Departmental Supplies and Expenditures	12,336	12,539	8,958	3,581
Professional Services	6,259	6,056	5,475	581
Insurance	1,765	1,765	1,492	273
<b>Total 244<sup>th</sup> District Court</b>	<b>362,981</b>	<b>362,981</b>	<b>336,686</b>	<b>26,295</b>
<b>358<sup>th</sup> District Court:</b>				
Salaries	263,913	263,913	259,468	4,445
Employee Benefits	124,598	124,598	122,746	1,852
Travel and Education	5,000	5,000	159	4,841
Departmental Supplies and Expenditures	12,336	14,078	12,090	1,988
Professional Services	5,819	5,819	4,362	1,457
Insurance	1,902	1,902	1,597	305
<b>Total 358<sup>th</sup> District Court</b>	<b>413,568</b>	<b>415,310</b>	<b>400,422</b>	<b>14,888</b>
<b>446<sup>th</sup> District Court:</b>				
Salaries	222,082	222,082	169,936	52,146
Employee Benefits	102,608	102,608	88,363	14,245
Travel and Education	3,000	3,000	956	2,044
Departmental Supplies and Expenditures	10,986	10,986	9,051	1,935
Professional Services	8,228	8,228	7,010	1,218
Insurance	1,661	1,661	578	1,083
<b>Total 446<sup>th</sup> District Court</b>	<b>348,565</b>	<b>348,565</b>	<b>275,894</b>	<b>72,671</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Judicial (continued)</b>				
<b>District Clerk:</b>				
Salaries	\$ 1,007,376	\$ 1,052,940	\$ 1,052,809	\$ 131
Employee Benefits	548,931	559,674	558,120	1,554
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	6,985	6,985	5,936	1,049
Departmental Supplies and Expenditures	68,419	68,825	63,620	5,205
Professional Services	161,951	176,689	112,780	63,909
Insurance	4,219	4,219	3,882	337
<b>Total District Clerk</b>	<b>1,800,581</b>	<b>1,872,032</b>	<b>1,799,847</b>	<b>72,185</b>
<b>District Attorney:</b>				
Salaries	3,399,774	3,369,312	2,974,185	395,127
Employee Benefits	1,458,228	1,458,228	1,334,585	123,643
Auto Allowance	32,850	32,850	29,400	3,450
Travel and Education	15,000	18,759	18,759	-
Departmental Supplies and Expenditures	97,216	72,762	60,653	12,109
Professional Services	238,468	290,183	282,186	7,997
Insurance	17,189	17,189	13,827	3,362
<b>Total District Attorney</b>	<b>5,258,725</b>	<b>5,259,283</b>	<b>4,713,595</b>	<b>545,688</b>
<b>County Court at Law #1:</b>				
Salaries	311,150	311,150	310,610	540
Employee Benefits	115,633	115,633	113,819	1,814
Travel and Education	4,000	4,000	1,558	2,442
Departmental Supplies and Expenditures	6,060	6,060	4,807	1,253
Professional Services	10,257	10,257	9,070	1,187
Insurance	1,137	1,137	994	143
<b>Total County Court at Law #1</b>	<b>448,237</b>	<b>448,237</b>	<b>440,858</b>	<b>7,379</b>
<b>County Court at Law #2:</b>				
Salaries	312,427	312,427	311,295	1,132
Employee Benefits	115,975	115,975	113,860	2,115
Travel and Education	3,000	3,000	1,868	1,132
Departmental Supplies and Expenditures	9,887	5,756	4,423	1,333
Professional Services	6,465	10,596	9,232	1,364
Insurance	1,129	1,129	983	146
<b>Total County Court at Law #2</b>	<b>448,883</b>	<b>448,883</b>	<b>441,661</b>	<b>7,222</b>
<b>Child Protective Services Court:</b>				
Departmental Supplies and Expenditures	1,144	1,144	1,045	99
Professional Services	4,956	4,956	4,666	290
<b>Total Child Protective Services Court</b>	<b>6,100</b>	<b>6,100</b>	<b>5,711</b>	<b>389</b>
<b>CASA:</b>				
Departmental Supplies and Expenditures	3,398	3,398	3,104	294
Professional Services	4,956	4,956	4,666	290
<b>Total CASA</b>	<b>8,354</b>	<b>8,354</b>	<b>7,770</b>	<b>584</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Judicial (continued)</b>				
<b>County Clerk:</b>				
Salaries	\$ 853,205	\$ 863,991	\$ 863,866	\$ 125
Employee Benefits	477,662	477,662	475,254	2,408
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	7,030	7,743	4,501	3,242
Departmental Supplies and Expenditures	49,142	51,040	47,503	3,537
Professional Services	85,847	83,979	74,020	9,959
Insurance	3,565	3,565	3,212	353
<b>Total County Clerk</b>	<b>1,479,151</b>	<b>1,490,680</b>	<b>1,471,056</b>	<b>19,624</b>
<b>County Attorney:</b>				
Salaries	138,134	140,294	140,288	6
Employee Benefits	48,955	49,383	48,796	587
Auto Allowance	4,500	4,669	4,669	-
Departmental Supplies and Expenditures	-	843	-	843
Professional Services	-	690	344	346
Insurance	68	122	121	1
<b>Total County Attorney</b>	<b>191,657</b>	<b>196,001</b>	<b>194,218</b>	<b>1,783</b>
<b>Justice of the Peace – Precinct #1:</b>				
Salaries	212,812	212,812	203,752	9,060
Employee Benefits	99,615	99,615	97,793	1,822
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,500	2,819	2,818	1
Departmental Supplies and Expenditures	9,535	9,215	7,324	1,891
Professional Services	22,311	22,311	17,417	4,894
Insurance	867	867	757	110
<b>Total Justice of the Peace – Precinct #1</b>	<b>352,690</b>	<b>352,690</b>	<b>334,911</b>	<b>17,779</b>
<b>Justice of the Peace – Precinct #2:</b>				
Salaries	105,424	105,424	105,360	64
Employee Benefits	51,153	51,153	50,832	321
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,800	2,431	1,632	799
Departmental Supplies and Expenditures	4,106	4,114	3,897	217
Professional Services	21,363	21,545	16,874	4,671
Insurance	373	551	547	4
<b>Total Justice of the Peace – Precinct #2</b>	<b>190,269</b>	<b>190,269</b>	<b>184,192</b>	<b>6,077</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Judicial (continued)</b>				
<b>Justice of the Peace – Precinct #3:</b>				
Salaries	\$ 127,649	\$ 127,896	\$ 127,777	\$ 119
Employee Benefits	57,098	57,098	56,061	1,037
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	1,800	1,800	1,783	17
Departmental Supplies and Expenditures	3,324	3,334	3,110	224
Professional Services	21,308	21,050	16,684	4,366
Insurance	460	460	400	60
<b>Total Justice of the Peace – Precinct #3</b>	<b>216,689</b>	<b>216,689</b>	<b>210,865</b>	<b>5,824</b>
<b>Justice of the Peace – Precinct #4:</b>				
Salaries	172,485	172,485	172,138	347
Employee Benefits	79,891	79,891	78,700	1,191
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,800	2,799	2,234	565
Departmental Supplies and Expenditures	6,977	7,097	6,153	944
Professional Services	21,707	21,691	16,932	4,759
Insurance	653	653	570	83
<b>Total Justice of the Peace – Precinct #4</b>	<b>289,563</b>	<b>289,667</b>	<b>281,777</b>	<b>7,890</b>
<b>County and District Court Jury:</b>				
Departmental Supplies and Expenditures	3,500	12,356	11,855	501
Professional Service	45,730	95,442	66,226	29,216
Jury Service	165,000	194,968	194,968	-
<b>Total County and District Court Jury</b>	<b>214,230</b>	<b>302,766</b>	<b>273,049</b>	<b>29,717</b>
<b>Medical Examiner:</b>				
Salaries	402,927	376,334	376,333	1
Employee Benefits	184,347	179,191	175,977	3,214
Auto Allowance	3,000	3,200	3,200	-
Travel and Education	115,400	150,156	148,552	1,604
Departmental Supplies and Expenditures	10,083	12,748	10,425	2,323
Professional Services	503,466	514,087	400,590	113,497
Insurance	13,328	7,038	5,638	1,400
<b>Total Medical Examiner</b>	<b>1,242,644</b>	<b>1,242,754</b>	<b>1,120,715</b>	<b>122,039</b>
<b>Non Dept Judicial:</b>				
Professional Services	2,434,539	3,040,178	3,033,384	6,794
<b>Total Other Judicial</b>	<b>2,434,539</b>	<b>3,040,178</b>	<b>3,033,384</b>	<b>6,794</b>
<b>Total Judicial</b>	<b>16,409,700</b>	<b>17,206,347</b>	<b>16,224,144</b>	<b>982,203</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Financial Administration</b>				
<b>County Auditor:</b>				
Salaries	\$ 489,903	\$ 489,903	\$ 448,749	\$ 41,154
Employee Benefits	218,573	218,573	204,831	13,742
Auto Allowance	3,000	3,000	3,000	-
Travel and Education	5,300	4,355	3,401	954
Departmental Supplies and Expenditures	78,006	81,386	69,904	11,482
Professional Services	10,314	11,259	11,258	1
Insurance	2,122	2,122	1,716	406
<b>Total County Auditor</b>	<b>807,218</b>	<b>810,598</b>	<b>742,859</b>	<b>67,739</b>
<b>County Treasurer:</b>				
Salaries	177,448	177,448	172,846	4,602
Employee Benefits	79,730	79,730	78,857	873
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	3,800	3,800	2,444	1,356
Departmental Supplies and Expenditures	11,480	11,777	9,040	2,737
Professional Services	16,671	16,671	15,324	1,347
Insurance	2,802	2,802	927	1,875
<b>Total County Treasurer</b>	<b>294,631</b>	<b>294,928</b>	<b>282,138</b>	<b>12,790</b>
<b>Tax Assessor Collector:</b>				
Salaries	535,397	540,539	540,420	119
Employee Benefits	305,942	305,942	305,157	785
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,500	2,500	1,167	1,333
Departmental Supplies and Expenditures	49,656	43,569	29,665	13,904
Professional Services	15,109	16,054	14,683	1,371
Insurance	2,602	2,602	2,349	253
<b>Total Tax Assessor Collector</b>	<b>913,906</b>	<b>913,906</b>	<b>896,141</b>	<b>17,765</b>
<b>Purchasing Department:</b>				
Salaries	272,903	272,903	236,993	35,910
Employee Benefits	138,525	138,525	128,187	10,338
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,100	4,100	3,466	634
Departmental Supplies and Expenditures	12,787	12,442	10,898	1,544
Professional Services	10,867	11,812	11,500	312
Utilities	250	250	-	250
Insurance	1,184	1,184	1,000	184
Other	10,000	9,400	4,365	5,035
<b>Total Purchasing Department</b>	<b>453,316</b>	<b>453,316</b>	<b>399,109</b>	<b>54,207</b>



GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Financial Administration (continued)</b>				
<b>Information Technology:</b>				
Salaries	\$ 722,779	\$ 722,779	\$ 671,574	\$ 51,205
Employee Benefits	324,389	324,389	307,262	17,127
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	37,550	37,550	5,899	31,651
Departmental Supplies and Expenditures	418,192	432,616	347,885	84,731
Professional Services	281,555	689,465	347,468	341,997
Utilities	6,099	11,005	11,004	1
Insurance	3,642	3,642	2,754	888
Capital Outlay	-	-	-	-
<b>Total Information Technology</b>	<b>1,799,606</b>	<b>2,226,846</b>	<b>1,699,246</b>	<b>527,600</b>
<b>Non Dept Financial:</b>				
Employee Benefits	2,408	2,408	1,467	941
Auto Allowance	9,000	8,100	5,500	2,600
Departmental Supplies and Expenditures	36,300	44,672	43,167	1,505
Professional Services	799,523	800,523	800,437	86
Insurance	172	172	86	86
<b>Total Other Services</b>	<b>847,403</b>	<b>855,875</b>	<b>850,657</b>	<b>5,218</b>
<b>Economic Development:</b>				
Professional Services	5,000	5,000	5,000	-
Other	5,443	7,943	7,943	-
<b>Total Economic Development</b>	<b>10,443</b>	<b>12,943</b>	<b>12,943</b>	<b>-</b>
<b>Total Financial Administration</b>	<b>5,126,523</b>	<b>5,568,412</b>	<b>4,883,093</b>	<b>685,319</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Law Enforcement</b>				
<b>Sheriff:</b>				
Salaries	\$ 6,073,183	\$ 6,073,183	\$ 6,036,680	\$ 36,503
Employee Benefits	2,733,328	2,733,328	2,672,849	60,479
Allowances	192,000	192,000	92,950	99,050
Travel and Education	63,000	63,000	53,909	9,091
Departmental Supplies and Expenditures	458,189	850,840	695,732	155,108
Professional Services	641,523	649,925	613,861	36,064
Utilities	66,455	66,455	-	66,455
Insurance	106,795	106,795	89,437	17,358
<b>Total Sheriff</b>	<b>10,334,473</b>	<b>10,735,526</b>	<b>10,255,418</b>	<b>480,108</b>
<b>Animal Control:</b>				
Salaries	210,505	210,505	193,631	16,874
Employee Benefits	99,511	99,511	94,372	5,139
Travel and Education	1,000	1,700	1,699	1
Departmental Supplies and Expenditures	6,250	9,432	8,328	1,104
Professional Services	4,500	5,348	5,221	127
Insurance	4,003	2,755	2,652	103
<b>Total Animal Control</b>	<b>325,769</b>	<b>329,251</b>	<b>305,903</b>	<b>23,348</b>
<b>Constables:</b>				
Salaries	6,678	6,678	4,867	1,811
Employee Benefits	44,987	44,987	44,502	485
Insurance	119	119	75	44
<b>Total Constables</b>	<b>51,784</b>	<b>51,784</b>	<b>49,444</b>	<b>2,340</b>
<b>Total Law Enforcement</b>	<b>10,712,026</b>	<b>11,116,561</b>	<b>10,610,765</b>	<b>505,796</b>
<b>Correction</b>				
<b>Jail:</b>				
Salaries	5,269,903	5,269,903	5,205,382	64,521
Employee Benefits	2,777,322	2,748,215	2,598,927	149,288
Travel and Education	123,000	123,000	118,363	4,637
Departmental Supplies and Expenditures	461,368	461,368	428,594	32,774
Professional Services	1,712,222	1,741,329	1,741,155	174
Insurance	102,096	102,096	87,805	14,291
<b>Total Jail</b>	<b>10,445,911</b>	<b>10,445,911</b>	<b>10,180,226</b>	<b>265,685</b>
<b>Jail Medical Services:</b>				
Salaries	831,000	819,380	748,185	71,195
Employee Benefits	373,493	373,493	348,986	24,507
Departmental Supplies and Expenditures	1,008,434	1,009,960	547,066	462,894
Professional Services	250,000	252,447	252,446	1
Insurance	3,513	3,513	2,793	720
<b>Total Jail Medical Services</b>	<b>2,466,440</b>	<b>2,458,793</b>	<b>1,899,476</b>	<b>559,317</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Correction (continued)</b>				
<b>Post Sentence Monitoring:</b>				
Salaries	\$ 405,586	\$ 405,586	\$ 355,696	\$ 49,890
Employee Benefits	195,109	195,109	179,949	15,160
Travel and Education	5,500	5,500	2,764	2,736
Departmental Supplies and Expenditures	61,137	97,316	70,730	26,586
Professional Services	713,874	748,896	379,918	368,978
Insurance	7,022	7,022	5,037	1,985
<b>Total Post Sentence Monitoring</b>	<b>1,388,228</b>	<b>1,459,429</b>	<b>994,094</b>	<b>465,335</b>
<b>Adult Probation:</b>				
Departmental Supplies and Expenditures	16,915	16,915	15,455	1,460
Professional Services	19,941	19,941	16,257	3,684
<b>Total Adult Probation</b>	<b>36,856</b>	<b>36,856</b>	<b>31,712</b>	<b>5,144</b>
<b>Juvenile Probation Department:</b>				
Salaries	1,802,911	1,857,845	1,823,327	34,518
Employee Benefits	856,719	887,305	887,305	-
Departmental Supplies and Expenditures	634,441	555,442	311,909	243,533
Professional Services	161,949	155,428	65,633	89,795
Insurance	30,753	30,753	20,785	9,968
<b>Total Juvenile Probation Department</b>	<b>3,486,773</b>	<b>3,486,773</b>	<b>3,108,959</b>	<b>377,814</b>
<b>Total Correction</b>	<b>17,824,208</b>	<b>17,887,762</b>	<b>16,214,467</b>	<b>1,673,295</b>
<b>Health and Welfare</b>				
<b>County Health Department:</b>				
Salaries	574,823	586,443	557,656	28,787
Employee Benefits	299,817	299,817	288,453	11,364
Auto Allowance	45,900	45,900	42,675	3,225
Travel and Education	7,000	7,000	4,527	2,473
Departmental Supplies and Expenditures	104,968	109,355	60,445	48,910
Professional Services	74,265	78,765	72,776	5,989
Insurance	2,937	2,937	2,454	483
<b>Total County Health Department</b>	<b>1,109,710</b>	<b>1,130,217</b>	<b>1,028,986</b>	<b>101,231</b>
<b>Environmental Officer:</b>				
Salaries	217,514	217,514	196,268	21,246
Employee Benefits	90,746	90,746	84,479	6,267
Auto Allowance	600	600	600	-
Travel and Education	6,000	6,000	-	6,000
Departmental Supplies and Expenditures	8,600	20,029	14,267	5,762
Professional Services	15,719	15,719	3,392	12,327
Insurance	4,148	4,148	3,259	889
<b>Total Environmental Officer</b>	<b>343,327</b>	<b>354,756</b>	<b>302,265</b>	<b>52,491</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Health and Welfare (continued)</b>				
<b>Children's Services:</b>				
Departmental Supplies and Expenditures	\$ 4,500	\$ 4,500	\$ 4,432	\$ 68
Professional Services	-	-	-	-
<b>Total Children's Services</b>	<u>4,500</u>	<u>4,500</u>	<u>4,432</u>	<u>68</u>
<b>Non Dept. Health and Welfare:</b>				
Professional Services	124,000	128,305	127,801	504
<b>Total Non Dept Health and Welfare</b>	<u>124,000</u>	<u>128,305</u>	<u>127,801</u>	<u>504</u>
<b>Total Health and Welfare</b>	<u>1,581,537</u>	<u>1,617,778</u>	<u>1,463,484</u>	<u>154,294</u>
<b>Fire Protection</b>				
<b>Fire Protection:</b>				
Contract with City Fire Department	816,575	816,634	809,928	6,706
Volunteer Fire Department Contracts	86,700	86,641	59,550	27,091
<b>Total Fire Protection</b>	<u>903,275</u>	<u>903,275</u>	<u>869,478</u>	<u>33,797</u>
<b>Culture and Recreation</b>				
<b>White Pool Museum:</b>				
Utilities	8,400	8,400	8,123	277
<b>Total White Pool Museum</b>	<u>8,400</u>	<u>8,400</u>	<u>8,123</u>	<u>277</u>
<b>Senior Citizen Centers:</b>				
Salaries	194,725	194,725	187,159	7,566
Employee Benefits	92,936	92,936	90,943	1,993
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	100	100	-	100
Departmental Supplies and Expenditures	820	8,316	8,055	261
Professional Services	238,389	233,501	188,475	45,026
Utilities	5,013	5,022	5,022	-
Insurance	2,045	2,045	708	1,337
<b>Total Senior Citizen Centers</b>	<u>535,228</u>	<u>537,845</u>	<u>481,562</u>	<u>56,283</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Culture and Recreation (continued)</b>				
<b>Historical Commission:</b>				
Departmental Supplies and Expenditures	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
<b>Total Historical Commission</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Parks:</b>				
Departmental Supplies and Expenditures	10,520	10,520	2,517	8,003
Utilities	17,410	17,560	14,987	2,573
Professional services	26,700	26,759	20,230	6,529
<b>Total Parks</b>	<u>54,630</u>	<u>54,839</u>	<u>37,734</u>	<u>17,105</u>
<b>Total Culture and Recreation</b>	<u>603,258</u>	<u>606,084</u>	<u>527,419</u>	<u>78,665</u>
<b>Library</b>				
<b>Ector County Library:</b>				
Salaries	949,238	949,238	859,106	90,132
Employee Benefits	478,902	478,902	454,234	24,668
Auto Allowance	1,350	1,350	394	956
Travel and Education	4,200	4,620	3,785	835
Departmental Supplies and Expenditures	276,277	316,865	307,831	9,034
Professional Services	25,200	22,400	21,419	981
Utilities	10,507	11,087	11,086	1
Insurance	4,522	4,522	3,709	813
<b>Total Library</b>	<u>1,750,196</u>	<u>1,788,984</u>	<u>1,661,564</u>	<u>127,420</u>
<b>Maintenance</b>				
<b>Building Maintenance:</b>				
Salaries	1,519,349	1,519,349	1,364,728	154,621
Employee Benefits	726,392	726,392	683,938	42,454
Auto Allowance	1,500	1,500	1,425	75
Travel and Education	9,000	9,000	5,602	3,398
Departmental Supplies and Expenditures	607,566	632,061	520,713	111,348
Professional Services	5,426	44,523	39,240	5,283
Utilities	1,111,318	1,079,168	925,359	153,809
Insurance	43,940	43,940	33,358	10,582
Other	499,866	503,071	463,090	39,981
Capital outlay	170,028	200,274	83,660	116,614
<b>Total Building Maintenance</b>	<u>4,694,385</u>	<u>4,759,278</u>	<u>4,121,113</u>	<u>638,165</u>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Maintenance (continued)</b>				
<b>County Cemetery:</b>				
Salaries	\$ 385,350	\$ 385,350	\$ 363,132	\$ 22,218
Employee Benefits	201,290	201,290	193,748	7,542
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	64,779	75,564	65,780	9,784
Professional Services	191	191	165	26
Utilities	2,070	2,070	1,891	179
Insurance	12,949	12,949	6,557	6,392
Capital Outlay	7,500	-	-	-
<b>Total County Cemetery</b>	<b>677,129</b>	<b>680,414</b>	<b>634,273</b>	<b>46,141</b>
<b>Motor Vehicle Repairs and Maintenance:</b>				
Departmental Supplies and Expenditures	760,303	760,303	760,303	-
<b>Total General Fund Vehicle Maintenance</b>	<b>760,303</b>	<b>760,303</b>	<b>760,303</b>	<b>-</b>
<b>Total Maintenance</b>	<b>6,131,817</b>	<b>6,199,995</b>	<b>5,515,689</b>	<b>684,306</b>
<b>Conservation of Natural Resources</b>				
<b>County Extension Agents:</b>				
Salaries	95,790	95,790	91,372	4,418
Employee Benefits	45,626	45,626	43,277	2,349
Travel and Education	24,800	24,800	12,092	12,708
Departmental Supplies and Expenditures	19,143	19,143	6,811	12,332
Professional Services	10,540	10,540	9,751	789
Utilities	3,026	3,026	2,764	262
Insurance	307	307	268	39
Other	2,500	2,500	1,691	809
<b>Total County Extension Agents</b>	<b>201,732</b>	<b>201,732</b>	<b>168,026</b>	<b>33,706</b>
<b>Soil and Water Conservation:</b>				
Other	2,500	2,500	2,500	-
<b>Total Soil and Water Conservation</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>Total Conservation of Natural Resources</b>	<b>204,232</b>	<b>204,232</b>	<b>170,526</b>	<b>33,706</b>

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Nondepartmental and Other</b>				
<b>Nondepartmental:</b>				
Professional Services	\$ 40,000	520,353	\$ 513,003	\$ 7,350
Legal Services	15,000	86,944	86,943	1
Other	1,507,250	568,960	332,598	236,362
Travel and Education	3,000	3,101	-	3,101
Capital Outlay	-	-	-	-
<b>Total Nondepartmental</b>	<u>1,565,250</u>	<u>1,179,358</u>	<u>932,544</u>	<u>246,814</u>
<b>Insurance:</b>				
Insurance Expenditures	683,390	759,928	759,928	-
<b>Total Insurance Expenditures</b>	<u>683,390</u>	<u>759,928</u>	<u>759,928</u>	<u>-</u>
<b>Postage and Reproduction:</b>				
Departmental Supplies and Expenditures	15,982	15,982	14,615	1,367
<b>Total Postage and Reproduction</b>	<u>15,982</u>	<u>15,982</u>	<u>14,615</u>	<u>1,367</u>
<b>Total Nondepartmental and Other</b>	<u>2,264,622</u>	<u>1,955,268</u>	<u>1,707,087</u>	<u>248,181</u>
<b>Total Expenditures</b>	<u>\$ 65,190,619</u>	<u>\$ 66,735,782</u>	<u>\$ 61,442,685</u>	<u>\$ 5,293,097</u>





**ECTOR COUNTY, TEXAS****DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (GAAP BASIS) AND ACTUAL***For the Year Ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Tax, Penalties and Interest	\$ 3,929,440	\$ 3,929,440	\$ 3,897,092	\$ (32,348)
Investment Income	6,000	6,000	4,877	(1,123)
Other	-	-	-	-
<b>Total Revenues</b>	<u>3,935,440</u>	<u>3,935,440</u>	<u>3,901,969</u>	<u>(33,471)</u>
<b>Expenditures</b>				
Debt Service				
Principal	2,115,000	2,115,000	2,115,000	-
Interest	<u>1,699,238</u>	<u>1,699,238</u>	<u>1,698,288</u>	950
<b>Total Expenditures</b>	<u>3,814,238</u>	<u>3,814,238</u>	<u>3,813,288</u>	<u>950</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>121,202</u>	<u>121,202</u>	<u>88,681</u>	<u>(32,521)</u>
<b>Fund Balance, Beginning of Year</b>	<u>241,776</u>	<u>241,776</u>	<u>241,776</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 362,978</u>	<u>\$ 362,978</u>	<u>\$ 330,457</u>	<u>\$ (32,521)</u>

**ECTOR COUNTY, TEXAS**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ -	\$ -	\$ 63,216	\$ 63,216
Investment Income	57,000	57,000	246,692	189,692
Other Revenues	-	-	27,000	27,000
Hotel Occupancy Tax	800,000	800,000	590,257	(209,743)
<b>Total Revenues</b>	<u>857,000</u>	<u>857,000</u>	<u>927,165</u>	<u>70,165</u>
<b>Expenditures</b>				
<b>Current:</b>				
Correction				
Professional Services	-	5,130	5,130	-
Nondepartmental and other				
Departmental Supplies and Expenses	117,500	157,724	22,210	135,514
Professional Services	171,800	1,498,923	1,065,468	433,455
Capital Outlay	29,000	25,003,482	501,229	24,502,253
<b>Total Expenditures</b>	<u>318,300</u>	<u>26,665,259</u>	<u>1,594,037</u>	<u>25,071,222</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>538,700</u>	<u>(25,808,259)</u>	<u>(666,872)</u>	<u>25,141,387</u>
<b>Other Financing Sources (uses)</b>				
Transfers In	100,000	100,000	-	(100,000)
Transfers (Out)	(1,850,000)	(1,850,000)	(1,850,000)	-
Certificates of obligation issued	-	-	-	-
Premium on bond issuance	-	-	-	-
Insurance recoveries	-	-	-	-
<b>Total Other Financing Sources</b>	<u>(1,750,000)</u>	<u>(1,750,000)</u>	<u>(1,850,000)</u>	<u>(100,000)</u>
Net Change in Fund Balance	(1,211,300)	(27,558,259)	(2,516,872)	25,041,387
<b>Fund Balance, Beginning of Year</b>	<u>34,505,995</u>	<u>34,505,995</u>	<u>34,505,995</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 33,294,695</u>	<u>\$ 6,947,736</u>	<u>\$ 31,989,123</u>	<u>\$ 25,041,387</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	<u>Law Library Fund</u>	<u>Elections Administration Fund</u>	<u>Child Abuse Prevention Fund</u>	<u>Records Management and Prevention Fund</u>	<u>County Clerk Archive</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 12,472	\$ 95,506	\$ 2,993	\$ 27,530	\$ 105,101
Investments	146,050	140,932	-	100,448	520,864
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	1,898	-	12	98	1,480
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<b>Total Assets</b>	<u>160,420</u>	<u>236,438</u>	<u>3,005</u>	<u>128,076</u>	<u>627,445</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts Payable	2,085	9,296	-	-	167,811
Due to Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>2,085</u>	<u>9,296</u>	<u>-</u>	<u>-</u>	<u>167,811</u>
<b>Fund Balances</b>					
Restricted Fund Balance:					
Creditors	-	-	-	-	-
Imposed by Law	158,335	197,713	3,005	123,203	459,634
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	29,429	-	4,873	-
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<u>158,335</u>	<u>227,142</u>	<u>3,005</u>	<u>128,076</u>	<u>459,634</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 160,420</u>	<u>\$ 236,438</u>	<u>\$ 3,005</u>	<u>\$ 128,076</u>	<u>\$ 627,445</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	<b>County Clerk Records Management Fund</b>	<b>TJJD Grant A Basic Supervision</b>	<b>Meteor Crater</b>	<b>Senior Nutrition Program</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 78,147	\$ -	\$ -	\$ 31,055
Investments	189,878	-	-	26,720
Property taxes receivable	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-
Accounts Receivable	2,130	-	-	-
Due from Other Funds	-	3,657	-	157,000
Due from Other Governments	-	-	-	11,972
<b>Total Assets</b>	<b>270,155</b>	<b>3,657</b>	<b>-</b>	<b>226,747</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts Payable	16	3,710	-	17,184
Due to Other Funds	-	33,856	-	940
<b>Total Liabilities</b>	<b>16</b>	<b>37,566</b>	<b>-</b>	<b>18,124</b>
<b>Fund Balances</b>				
Restricted Fund Balance:				
Creditors	-	-	-	-
Imposed by Law	235,696	-	-	208,623
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Assigned	34,443	-	-	-
Unassigned Fund Balance	-	(33,909)	-	-
<b>Total Fund Balances</b>	<b>270,139</b>	<b>(33,909)</b>	<b>-</b>	<b>208,623</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 270,155</b>	<b>\$ 3,657</b>	<b>\$ -</b>	<b>\$ 226,747</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	<u>JAG Grant Fund</u>	<u>Courthouse Security Fund</u>	<u>J.P. Technology Fund</u>	<u>TJJD Grant A Mental Health</u>	<u>Community and Rural Health Fund</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ -	\$ 71,920	\$ 2,304	\$ -	\$ -
Investments	-	220,243	62,082	-	-
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	-	1,909	445	-	-
Due from Other Funds	-	-	-	4,337	-
Due from Other Governments	-	-	-	-	3,481
<b>Total Assets</b>	<u>-</u>	<u>294,072</u>	<u>64,831</u>	<u>4,337</u>	<u>3,481</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts Payable	-	9,865	4,520	-	-
Due to Other Funds	1,459	-	-	1,812	1,471
<b>Total Liabilities</b>	<u>1,459</u>	<u>9,865</u>	<u>4,520</u>	<u>1,812</u>	<u>1,471</u>
<b>Fund Balances</b>					
Restricted Fund Balance:					
Creditors	-	-	-	-	-
Imposed by Law	-	272,767	60,311	2,525	2,010
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	15,060	11,440	-	-	-
Unassigned Fund Balance	(16,519)	-	-	-	-
<b>Total Fund Balances</b>	<u>(1,459)</u>	<u>284,207</u>	<u>60,311</u>	<u>2,525</u>	<u>2,010</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ -</u>	<u>\$ 294,072</u>	<u>\$ 64,831</u>	<u>\$ 4,337</u>	<u>\$ 3,481</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	<u>TJJD Grant A Community Program</u>	<u>Immunization Fund</u>	<u>Juvenile IV-E Program</u>	<u>Coronavirus Emergency</u>	<u>TJJD Grant A Pre &amp; Post</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ -	\$ 64,271	\$ 43	\$ -	\$ -
Investments	-	11,650	10,479	-	-
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Funds	-	75,023	-	-	1,536
Due from Other Governments	-	29,752	-	-	-
<b>Total Assets</b>	<u>-</u>	<u>180,696</u>	<u>10,522</u>	<u>-</u>	<u>1,536</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts Payable	-	10,324	-	-	1,120
Due to Other Funds	5,339	10,391	-	-	11,678
<b>Total Liabilities</b>	<u>5,339</u>	<u>20,715</u>	<u>-</u>	<u>-</u>	<u>12,798</u>
<b>Fund Balances</b>					
Restricted Fund Balance:					
Creditors	-	-	-	-	-
Imposed by Law	-	146,846	10,522	-	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	13,135	-	-	-
Unassigned Fund Balance	(5,339)	-	-	-	(11,262)
<b>Total Fund Balances</b>	<u>(5,339)</u>	<u>159,981</u>	<u>10,522</u>	<u>-</u>	<u>(11,262)</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ -</u>	<u>\$ 180,696</u>	<u>\$ 10,522</u>	<u>\$ -</u>	<u>\$ 1,536</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	<u>Court Technology Fund</u>	<u>CA Pretrial Intervention</u>	<u>District Clerk Records Management</u>	<u>PBRPC Solid Waste</u>	<u>Employee Enrichment</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 11,252	\$ 34,993	\$ 52,540	\$ -	\$ 19,171
Investments	-	206,850	68,687	-	4,703
Property taxes receivable	-	-	-	-	-
Less allowance for uncollectible taxes	-	-	-	-	-
Accounts Receivable	67	-	1,722	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	22,959	-
<b>Total Assets</b>	<u>11,319</u>	<u>241,843</u>	<u>122,949</u>	<u>22,959</u>	<u>23,874</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts Payable	-	5,735	-	22,959	2,067
Due to Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>5,735</u>	<u>-</u>	<u>22,959</u>	<u>2,067</u>
<b>Fund Balances</b>					
Restricted Fund Balance:					
Creditors	-	-	-	-	2,067
Imposed by Law	11,319	236,108	122,949	-	19,740
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	-	-	-	-
Unassigned Fund Balance	-	-	-	-	-
<b>Total Fund Balances</b>	<u>11,319</u>	<u>236,108</u>	<u>122,949</u>	<u>-</u>	<u>21,807</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 11,319</u>	<u>\$ 241,843</u>	<u>\$ 122,949</u>	<u>\$ 22,959</u>	<u>\$ 23,874</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	District Clerk Archive	Health Epidemiology	TJJD Grant A Community Diversion	CERTZ Grant	Farm to Market and Lateral Road Fund
<b>Assets</b>					
Cash and Cash Equivalents	\$ 3,506	\$ -	\$ 5,246	\$ -	\$ 16,017
Investments	42,508	-	-	-	2,529,799
Property taxes receivable	-	-	-	-	156,604
Less allowance for uncollectible taxes	-	-	-	-	(148,774)
Accounts Receivable	14	-	-	2,967,467	78,219
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	60,707	-	-	-
<b>Total Assets</b>	<b>46,028</b>	<b>60,707</b>	<b>5,246</b>	<b>2,967,467</b>	<b>2,631,865</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts Payable	-	8,120	3,410	2,766,037	94,073
Due to Other Funds	-	77,642	1,836	-	18
<b>Total Liabilities</b>	<b>-</b>	<b>85,762</b>	<b>5,246</b>	<b>2,766,037</b>	<b>94,091</b>
<b>Fund Balances</b>					
Restricted Fund Balance:					
Creditors	-	-	-	-	-
Imposed by Law	46,028	-	-	-	2,199,362
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Assigned	-	1,060	-	613,933	338,412
Unassigned Fund Balance	-	(26,115)	-	(412,503)	-
<b>Total Fund Balances</b>	<b>46,028</b>	<b>(25,055)</b>	<b>-</b>	<b>201,430</b>	<b>2,537,774</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 46,028</b>	<b>\$ 60,707</b>	<b>\$ 5,246</b>	<b>\$ 2,967,467</b>	<b>\$ 2,631,865</b>



**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2022**

	<b>Debt Service</b>	
	<b>Fund</b>	<b>Totals</b>
<b>Assets</b>		
Cash and Cash Equivalents	\$ 31,626	\$ 665,693
Investments	274,206	4,556,099
Property taxes receivable	440,803	597,407
Less allowance for uncollectible taxes	(418,762)	(567,536)
Accounts Receivable	2,641	3,058,102
Due from Other Funds	-	241,553
Due from Other Governments	-	128,871
<b>Total Assets</b>	<b>330,514</b>	<b>8,680,189</b>
<b>Liabilities and Fund Balances</b>		
<b>Liabilities:</b>		
Accounts Payable	-	3,128,332
Due to Other Funds	57	146,499
<b>Total Liabilities</b>	<b>57</b>	<b>3,274,831</b>
<b>Fund Balances</b>		
Restricted Fund Balance:		
Creditors	-	2,067
Imposed by Law	-	4,516,696
Retirement of Long-Term Debt	330,457	330,457
Committed Fund Balance:		
Assigned	-	1,061,785
Unassigned Fund Balance	-	(505,647)
<b>Total Fund Balances</b>	<b>330,457</b>	<b>5,405,358</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 330,514</b>	<b>\$ 8,680,189</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	<b>Law Library Fund</b>	<b>Election Administration Fund</b>	<b>Child Abuse Preservation Fund</b>	<b>Records Management and Prevention Fund</b>	<b>County Clerk Archive</b>
<b>Revenues</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	-	94,167	-	-	-
Charges for Current Services	117,999	54,245	1,062	16,574	250,750
Investment Income	1,087	1,141	6	831	4,473
Other	4,769	1,895	-	-	-
<b>Total Revenues</b>	<b>123,855</b>	<b>151,448</b>	<b>1,068</b>	<b>17,405</b>	<b>255,223</b>
<b>Expenditures</b>					
Current:					
Administrative	-	-	-	-	-
Judicial	-	-	-	4,127	167,811
Law Enforcement	-	-	-	-	-
Correction	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Cultural-Recreation	-	-	-	-	-
Library	133,116	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	886,509	-	-	-
Debt Service:					
Principal	1,405	2,744	-	-	-
Interest	37	72	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>134,558</b>	<b>889,325</b>	<b>-</b>	<b>4,127</b>	<b>167,811</b>
Excess (Deficiency) of Revenues Over Expenditures	(10,703)	(737,877)	1,068	13,278	87,412
<b>Other Financing Sources (uses)</b>					
Transfers In (Out)	10,000	800,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>10,000</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(703)	62,123	1,068	13,278	87,412
<b>Fund Balances, Beginning of Year</b>	<b>159,038</b>	<b>165,019</b>	<b>1,937</b>	<b>114,798</b>	<b>372,222</b>
<b>Fund Balances, End of Year</b>	<b>\$ 158,335</b>	<b>\$ 227,142</b>	<b>\$ 3,005</b>	<b>\$ 128,076</b>	<b>\$ 459,634</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	<b>County Clerk Records Management Fund</b>	<b>TJJD Grant A Basic Supervision</b>	<b>Meteor Crater</b>	<b>Senior Nutrition Program</b>
<b>Revenues</b>				
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	-	136,211	-	75,043
Charges for Current Services	309,454	-	-	185,010
Investment Income	1,584	63	-	737
Other	-	3,657	-	49,398
<b>Total Revenues</b>	<b>311,038</b>	<b>139,931</b>	<b>-</b>	<b>310,188</b>
<b>Expenditures</b>				
Current:				
Administrative	-	-	-	-
Judicial	280,333	-	-	-
Law Enforcement	-	-	-	-
Correction	-	162,931	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	262,596
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>280,333</b>	<b>162,931</b>	<b>-</b>	<b>262,596</b>
Excess (Deficiency) of Revenues Over Expenditures	30,705	(23,000)	-	47,592
<b>Other Financing Sources (uses)</b>				
Transfers In (Out)	-	-	(19,704)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(19,704)</b>	<b>-</b>
Net Change in Fund Balances	30,705	(23,000)	(19,704)	47,592
<b>Fund Balances, Beginning of Year</b>	<b>239,434</b>	<b>(10,909)</b>	<b>19,704</b>	<b>161,031</b>
<b>Fund Balances, End of Year</b>	<b>\$ 270,139</b>	<b>\$ (33,909)</b>	<b>\$ -</b>	<b>\$ 208,623</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	<u>JAG Grant Fund</u>	<u>Courthouse Security Fund</u>	<u>J.P. Technology Fund</u>	<u>TJJD Grant A Mental Health</u>	<u>Community and Rural Health Fund</u>
<b>Revenues</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	5,471	-	-	190,688	30,708
Charges for Current Services	-	140,528	36,531	4,337	22,000
Investment Income	-	1,660	527	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<u>5,471</u>	<u>142,188</u>	<u>37,058</u>	<u>195,025</u>	<u>52,708</u>
<b>Expenditures</b>					
Current:					
Administrative	-	-	-	-	-
Judicial	-	663,001	81,127	-	-
Law Enforcement	3,589	-	-	-	-
Correction	-	-	-	183,383	-
Health and Welfare	-	-	-	-	53,541
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	3,674	1,522	-	-
Interest	-	97	40	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>3,589</u>	<u>666,772</u>	<u>82,689</u>	<u>183,383</u>	<u>53,541</u>
Excess (Deficiency) of Revenues					
Over Expenditures	<u>1,882</u>	<u>(524,584)</u>	<u>(45,631)</u>	<u>11,642</u>	<u>(833)</u>
<b>Other Financing Sources (uses)</b>					
Transfers In (Out)	-	650,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,882	125,416	(45,631)	11,642	(833)
<b>Fund Balances, Beginning of Year</b>	<u>(3,341)</u>	<u>158,791</u>	<u>105,942</u>	<u>(9,117)</u>	<u>2,843</u>
<b>Fund Balances, End of Year</b>	<u>\$ (1,459)</u>	<u>\$ 284,207</u>	<u>\$ 60,311</u>	<u>\$ 2,525</u>	<u>\$ 2,010</u>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	TJJD Grant A Community Program	Immunization Fund	Juvenile IV-E Program	Coronavirus Emergency	TJJD Grant A Pre & Post
<b>Revenues</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	201,549	413,224	-	22,982	103,788
Charges for Current Services	-	39,653	-	-	1,536
Investment Income	-	373	79	-	-
Other	-	-	-	509	-
<b>Total Revenues</b>	<b>201,549</b>	<b>453,250</b>	<b>79</b>	<b>23,491</b>	<b>105,324</b>
<b>Expenditures</b>					
Current:					
Administrative	-	-	-	-	-
Judicial	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Correction	195,585	-	-	-	111,195
Health and Welfare	-	464,787	-	-	-
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	22,982	-
<b>Total Expenditures</b>	<b>195,585</b>	<b>464,787</b>	<b>-</b>	<b>22,982</b>	<b>111,195</b>
Excess (Deficiency) of Revenues Over Expenditures	5,964	(11,537)	79	509	(5,871)
<b>Other Financing Sources (uses)</b>					
Transfers In (Out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	5,964	(11,537)	79	509	(5,871)
<b>Fund Balances, Beginning of Year</b>	<b>(11,303)</b>	<b>171,518</b>	<b>10,443</b>	<b>(509)</b>	<b>(5,391)</b>
<b>Fund Balances, End of Year</b>	<b>\$ (5,339)</b>	<b>\$ 159,981</b>	<b>\$ 10,522</b>	<b>\$ -</b>	<b>\$ (11,262)</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	<b>Court Technology Fund</b>	<b>CA Pretrial Intervention</b>	<b>District Clerk Records Management</b>	<b>PBRPC Solid Waste</b>	<b>Employee Enrichment</b>
<b>Revenues</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges	-	-	-	22,959	7,176
Charges for Current Services	6,103	273,568	89,868	-	-
Investment Income	26	1,975	620	-	138
Other	-	-	-	76	-
<b>Total Revenues</b>	<b>6,129</b>	<b>275,543</b>	<b>90,488</b>	<b>23,035</b>	<b>7,314</b>
<b>Expenditures</b>					
Current:					
Administrative	-	-	-	-	11,271
Judicial	-	435,507	31,180	-	-
Law Enforcement	-	-	-	-	-
Correction	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital Outlay	-	-	-	22,959	-
<b>Total Expenditures</b>	<b>-</b>	<b>435,507</b>	<b>31,180</b>	<b>22,959</b>	<b>11,271</b>
Excess (Deficiency) of Revenues Over Expenditures	6,129	(159,964)	59,308	76	(3,957)
<b>Other Financing Sources (uses)</b>					
Transfers In (Out)	(4,000)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	2,129	(159,964)	59,308	76	(3,957)
<b>Fund Balances, Beginning of Year</b>	<b>9,190</b>	<b>396,072</b>	<b>63,641</b>	<b>(76)</b>	<b>25,764</b>
<b>Fund Balances, End of Year</b>	<b>\$ 11,319</b>	<b>\$ 236,108</b>	<b>\$ 122,949</b>	<b>\$ -</b>	<b>\$ 21,807</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	District Clerk Archive	Health Epidemiology	TJJD Grant A Community Diversion	CERTZ Grant	Farm to Market and Lateral Road Fund
<b>Revenues</b>					
Property tax, penalties and interest	\$ -	\$ -	\$ -	\$ -	\$ 1,226,671
Intergovernmental Charges	-	157,966	298,859	4,502,597	487,926
Charges for Current Services	8,348	-	3,015	-	1,836,887
Investment Income	347	-	-	-	24,761
Other	-	80	-	-	14,186
<b>Total Revenues</b>	<b>8,695</b>	<b>158,046</b>	<b>301,874</b>	<b>4,502,597</b>	<b>3,590,431</b>
<b>Expenditures</b>					
Current:					
Administrative	-	-	-	34,377	-
Judicial	48,503	-	-	-	-
Law Enforcement	-	-	-	-	-
Correction	-	-	300,092	-	-
Health and Welfare	-	178,304	-	-	-
Cultural-Recreation	-	-	-	-	-
Library	-	-	-	-	-
Highway and Streets	-	-	-	3,709,334	4,210,689
Election	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	1,366
Interest	-	-	-	-	36
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>48,503</b>	<b>178,304</b>	<b>300,092</b>	<b>3,743,711</b>	<b>4,212,091</b>
Excess (Deficiency) of Revenues Over Expenditures	(39,808)	(20,258)	1,782	758,886	(621,660)
<b>Other Financing Sources (uses)</b>					
Transfers In (Out)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(39,808)	(20,258)	1,782	758,886	(621,660)
<b>Fund Balances, Beginning of Year</b>	<b>85,836</b>	<b>(4,797)</b>	<b>(1,782)</b>	<b>(557,456)</b>	<b>3,159,434</b>
<b>Fund Balances, End of Year</b>	<b>\$ 46,028</b>	<b>\$ (25,055)</b>	<b>\$ -</b>	<b>\$ 201,430</b>	<b>\$ 2,537,774</b>

**ECTOR COUNTY, TEXAS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**For the Year Ended September 30, 2022**

	<b>Debt Service</b>	
	<b>Fund</b>	<b>Totals</b>
	<u>          </u>	<u>          </u>
<b>Revenues</b>		
Property tax, penalties and interest	\$ 3,897,092	\$ 5,123,763
Intergovernmental Charges	-	6,751,314
Charges for Current Services	-	3,397,468
Investment Income	4,877	45,305
Other	-	74,570
<b>Total Revenues</b>	<u>3,901,969</u>	<u>15,392,420</u>
<b>Expenditures</b>		
Current:		
Administrative	-	45,648
Judicial	-	1,711,589
Law Enforcement	-	3,589
Correction	-	953,186
Health and Welfare	-	696,632
Cultural-Recreation	-	262,596
Library	-	133,116
Highway and Streets	-	7,920,023
Election	-	886,509
Debt Service:		
Principal	2,115,000	2,125,711
Interest	1,698,288	1,698,570
Capital Outlay	-	45,941
<b>Total Expenditures</b>	<u>3,813,288</u>	<u>16,483,110</u>
Excess (Deficiency) of Revenues		
Over Expenditures	<u>88,681</u>	<u>(1,090,690)</u>
<b>Other Financing Sources (uses)</b>		
Transfers In (Out)	-	1,436,296
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>1,436,296</u>
Net Change in Fund Balances	88,681	345,606
<b>Fund Balances, Beginning of Year</b>	241,776	5,059,752
<b>Fund Balances, End of Year</b>	<u>\$ 330,457</u>	<u>\$ 5,405,358</u>



**ECTOR COUNTY, TEXAS**

**LAW LIBRARY FUND**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 110,000	\$ 110,000	\$ 117,999	\$ 7,999
Investment Income	200	200	1,087	887
Other	4,000	4,000	4,769	769
<b>Total Revenues</b>	<u>114,200</u>	<u>114,200</u>	<u>123,855</u>	<u>9,655</u>
<b>Expenditures</b>				
Library:				
Salaries	41,060	41,060	36,229	4,831
Employee Benefits	21,785	21,785	20,448	1,337
Departmental Supplies and Expenses	55,700	61,747	60,187	1,560
Professional Services	16,425	16,444	16,026	418
Insurance	261	261	226	35
Debt Service:				
Principal	-	-	1,405	(1,405)
Interest	-	-	37	(37)
<b>Total Expenditures</b>	<u>135,231</u>	<u>141,297</u>	<u>134,558</u>	<u>6,739</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,031)</u>	<u>(27,097)</u>	<u>(10,703)</u>	<u>16,394</u>
<b>Other Financing Sources</b>				
Transfer In	10,000	10,000	10,000	-
<b>Total Other Financing Sources</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	(11,031)	(17,097)	(703)	16,394
<b>Fund Balance, Beginning of Year</b>	159,038	159,038	159,038	-
<b>Fund Balance, End of Year</b>	<u>\$ 148,007</u>	<u>\$ 141,941</u>	<u>\$ 158,335</u>	<u>\$ 16,394</u>

**ECTOR COUNTY, TEXAS**  
**ELECTIONS ADMINISTRATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental charges	\$ 87,110	\$ 103,619	\$ 94,167	\$ (9,452)
Charges for Current Services	40,000	40,000	54,245	14,245
Investment Income	500	500	1,141	641
Other	-	-	1,895	1,895
<b>Total Revenues</b>	<u>127,610</u>	<u>144,119</u>	<u>151,448</u>	<u>7,329</u>
<b>Expenditures</b>				
Election:				
Salaries	419,868	427,777	427,666	111
Employee Benefits	128,947	137,706	137,705	1
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	5,100	6,350	6,172	178
Departmental Supplies and Expenses	326,601	331,593	278,443	53,150
Professional Services	19,821	21,397	20,856	541
Insurance	1,319	1,319	1,280	39
Subscriptions	23,990	26,926	12,587	14,339
Debt Service:				
Principal	-	-	2,744	(2,744)
Interest	-	-	72	(72)
<b>Total Expenditures</b>	<u>927,446</u>	<u>954,868</u>	<u>889,325</u>	<u>65,543</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(799,836)</u>	<u>(810,749)</u>	<u>(737,877)</u>	<u>72,872</u>
<b>Other Financing Sources</b>				
Transfer In	800,000	800,000	800,000	-
<b>Total Other Financing Sources</b>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
Net Change in Fund Balance	164	(10,749)	62,123	72,872
<b>Fund Balance, Beginning of Year</b>	<u>165,019</u>	<u>165,019</u>	<u>165,019</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 165,183</u>	<u>\$ 154,270</u>	<u>\$ 227,142</u>	<u>\$ 72,872</u>

**ECTOR COUNTY, TEXAS**  
**CHILD ABUSE PREVENTION FUND**  
**SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Investment Income	\$ -	\$ -	\$ 6	\$ 6
Charges for Services	600	600	1,062	462
<b>Total Revenues</b>	<u>600</u>	<u>600</u>	<u>1,068</u>	<u>468</u>
<b>Expenditures</b>				
Judicial:				
Professional Services	500	500	-	500
<b>Total Expenditures</b>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Excess (Deficiency) of Revenues Over Expenditures	100	100	1,068	968
<b>Fund Balance, Beginning of Year</b>	<u>1,937</u>	<u>1,937</u>	<u>1,937</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 2,037</u></u>	<u><u>\$ 2,037</u></u>	<u><u>\$ 3,005</u></u>	<u><u>\$ 968</u></u>

**ECTOR COUNTY, TEXAS**  
**RECORDS MANAGEMENT AND PRESERVATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Charges for Current Services	\$ 44,000	\$ 44,000	\$ 16,574	\$ (27,426)
Investment Income	400	400	831	431
<b>Total Revenues</b>	<u>44,400</u>	<u>44,400</u>	<u>17,405</u>	<u>(26,995)</u>
<b>Expenditures</b>				
Judicial:				
Departmental Supplies and Expenses	5,000	128	128	-
Professional Services	10,000	14,872	4,000	10,872
<b>Total Expenditures</b>	<u>15,000</u>	<u>15,000</u>	<u>4,128</u>	<u>10,872</u>
Excess (Deficiency) of Revenues Over Expenditures	29,400	29,400	13,278	(16,122)
<b>Fund Balance, Beginning of Year</b>	<u>114,798</u>	<u>114,798</u>	<u>114,798</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 144,198</u>	<u>\$ 144,198</u>	<u>\$ 128,076</u>	<u>\$ (16,122)</u>

**ECTOR COUNTY, TEXAS**  
**COUNTY CLERK ARCHIVE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 200,000	\$ 200,000	\$ 250,750	\$ 50,750
Investment Income	1,000	1,000	4,473	3,473
<b>Total Revenues</b>	<u>201,000</u>	<u>201,000</u>	<u>255,223</u>	<u>54,223</u>
<b>Expenditures</b>				
Judicial:				
Professional Services	200,000	200,000	167,811	32,189
<b>Total Expenditures</b>	<u>200,000</u>	<u>200,000</u>	<u>167,811</u>	<u>32,189</u>
Excess (Deficiency) of Revenues Over Expenditures	1,000	1,000	87,412	86,412
<b>Fund Balance, Beginning of Year</b>	<u>372,222</u>	<u>372,222</u>	<u>372,222</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 373,222</u>	<u>\$ 373,222</u>	<u>\$ 459,634</u>	<u>\$ 86,412</u>

**ECTOR COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 244,800	\$ 244,800	\$ 309,454	\$ 64,654
Investment Income	400	400	1,584	1,184
<b>Total Revenues</b>	<u>245,200</u>	<u>245,200</u>	<u>311,038</u>	<u>65,838</u>
<b>Expenditures</b>				
Judicial:				
Educational and Travel	3,100	3,100	1,417	1,683
Departmental Supplies and Expenses	11,300	11,300	11,047	253
Professional Services	258,044	304,126	267,869	36,257
<b>Total Expenditures</b>	<u>272,444</u>	<u>318,526</u>	<u>280,333</u>	<u>38,193</u>
Excess (Deficiency) of Revenues Over Expenditures	(27,244)	(73,326)	30,705	104,031
<b>Fund Balance, Beginning of Year</b>	<u>239,434</u>	<u>239,434</u>	<u>239,434</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 212,190</u>	<u>\$ 166,108</u>	<u>\$ 270,139</u>	<u>\$ 104,031</u>

**ECTOR COUNTY, TEXAS**

**TJJD GRANT A BASIC SUPERVISION**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 134,797	\$ 173,844	\$ 136,211	\$ (37,633)
Investment Income	-	-	63	63
Contributions and Donations	-	-	3,657	3,657
<b>Total Revenues</b>	<u>134,797</u>	<u>173,844</u>	<u>139,931</u>	<u>(33,913)</u>
<b>Expenditures</b>				
Correction:				
Salaries	87,987	102,289	102,288	1
Employee Benefits	45,137	50,530	50,529	1
Departmental Supplies and Expenses	-	2,014	2,014	-
Professional Services	-	6,750	6,750	-
Insurance	1,673	1,351	1,350	1
<b>Total Expenditures</b>	<u>134,797</u>	<u>162,934</u>	<u>162,931</u>	<u>3</u>
Excess (Deficiency) of Revenues Over Expenditures	-	10,910	(23,000)	(33,910)
<b>Fund Balance, Beginning of Year</b>	<u>(10,909)</u>	<u>(10,909)</u>	<u>(10,909)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (10,909)</u>	<u>\$ 1</u>	<u>\$ (33,909)</u>	<u>\$ (33,910)</u>

**ECTOR COUNTY, TEXAS**

**METEOR CRATER**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2022*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Investment Income	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Culture - Recreation:				
Departmental Supplies	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>Other Financing Sources</b>				
Transfer In (Out)	-	-	(19,704)	(19,704)
Net Change in Fund Balance	-	-	(19,704)	(19,704)
<b>Fund Balance, Beginning of Year</b>	19,704	19,704	19,704	-
<b>Fund Balance, End of Year</b>	<u>\$ 19,704</u>	<u>\$ 19,704</u>	<u>\$ -</u>	<u>\$ (19,704)</u>



**ECTOR COUNTY, TEXAS**  
**SENIOR NUTRITION PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Intergovernmental Charges	\$ 47,433	\$ 47,433	\$ 75,043	\$ 27,610
Charges for Current Services	177,000	177,000	185,010	8,010
Investment Income	-	-	737	737
Other	-	44,221	49,398	5,177
<b>Total Revenues</b>	<u>224,433</u>	<u>268,654</u>	<u>310,188</u>	<u>41,534</u>
<b>Expenditures</b>				
Culture - Recreation:				
Salaries	44,529	44,606	39,884	4,722
Employee Benefits	22,712	22,712	21,436	1,276
Department Supplies & Expenses	-	6,776	6,776	-
Professional Services	157,000	194,368	194,368	-
Insurance	192	192	132	60
<b>Total Expenditures</b>	<u>224,433</u>	<u>268,654</u>	<u>262,596</u>	<u>6,058</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	47,592	47,592
<b>Fund Balance, Beginning of Year</b>	<u>161,031</u>	<u>161,031</u>	<u>161,031</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 161,031</u>	<u>\$ 161,031</u>	<u>\$ 208,623</u>	<u>\$ 47,592</u>

**ECTOR COUNTY, TEXAS**

**JAG GRANT FUND**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 24,649	\$ 24,649	\$ 5,471	\$ (19,178)
<b>Total Revenues</b>	<u>24,649</u>	<u>24,649</u>	<u>5,471</u>	<u>(19,178)</u>
<b>Expenditures</b>				
Law Enforcement:				
Salaries	19,500	4,440	2,830	1,610
Employee Benefits	5,070	5,070	748	4,322
Departmental Supplies and Other Expenses	-	15,060	-	15,060
Insurance	79	79	11	68
<b>Total Expenditures</b>	<u>24,649</u>	<u>24,649</u>	<u>3,589</u>	<u>21,060</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	-	1,882	1,882
<b>Fund Balance, Beginning of Year</b>	<u>(3,341)</u>	<u>(3,341)</u>	<u>(3,341)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (3,341)</u>	<u>\$ (3,341)</u>	<u>\$ (1,459)</u>	<u>\$ 1,882</u>

**ECTOR COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 87,000	\$ 87,000	\$ 140,528	\$ 53,528
Investment Income	400	400	1,660	1,260
<b>Total Revenues</b>	<u>87,400</u>	<u>87,400</u>	<u>142,188</u>	<u>54,788</u>
<b>Expenditures</b>				
Judicial:				
Salaries	435,887	435,887	416,336	19,551
Employee Benefits	181,401	181,401	174,914	6,487
Departmental Supplies and Other Expenses	154,425	167,365	64,868	102,497
Professional Services	1,159	1,159	-	1,159
Insurance	8,289	8,289	6,883	1,406
Debt Service:				
Principal	-	-	3,674	(3,674)
Interest	-	-	97	(97)
<b>Total Expenditures</b>	<u>781,161</u>	<u>794,101</u>	<u>666,772</u>	<u>127,329</u>
Excess (Deficiency) of Revenues Over Expenditures	(693,761)	(706,701)	(524,584)	182,117
<b>Other Financing Sources</b>				
Transfer In	650,000	650,000	650,000	-
Net Change in Fund Balance	(43,761)	(56,701)	125,416	182,117
<b>Fund Balance, Beginning of Year</b>	158,791	158,791	158,791	-
<b>Fund Balance, End of Year</b>	<u>\$ 115,030</u>	<u>\$ 102,090</u>	<u>\$ 284,207</u>	<u>\$ 182,117</u>

**ECTOR COUNTY, TEXAS**

**J.P. TECHNOLOGY FUND**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 45,000	\$ 45,000	\$ 36,531	\$ (8,469)
Investment Income	100	100	527	427
<b>Total Revenues</b>	<u>45,100</u>	<u>45,100</u>	<u>37,058</u>	<u>(8,042)</u>
<b>Expenditures</b>				
Judicial:				
Salaries	64,865	64,865	50,819	14,046
Employee Benefits	25,055	25,055	24,320	735
Department Supplies and Other Expenses	8,000	8,000	3,908	4,092
Professional Service	1,878	1,878	1,877	1
Insurance	348	348	203	145
Education and Travel	300	300	-	300
Debt Service:				
Principal	-	-	1,522	(1,522)
Interest	-	-	40	(40)
<b>Total Expenditures</b>	<u>100,446</u>	<u>100,446</u>	<u>82,689</u>	<u>17,757</u>
Excess (Deficiency) of Revenues Over Expenditures	(55,346)	(55,346)	(45,631)	9,715
<b>Fund Balance, Beginning of Year</b>	<u>105,942</u>	<u>105,942</u>	<u>105,942</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 50,596</u>	<u>\$ 50,596</u>	<u>\$ 60,311</u>	<u>\$ 9,715</u>

**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A MENTAL HEALTH**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Intergovernmental Changes	\$ 205,398	\$ 190,688	\$ 190,688	\$ -
Charges for Current Services	-	2,490	4,337	1,847
<b>Total Revenues</b>	<u>205,398</u>	<u>193,178</u>	<u>195,025</u>	<u>1,847</u>
<b>Expenditures</b>				
Correction:				
Salaries	100,114	95,603	95,602	1
Employee Benefits	48,381	45,291	45,290	1
Professional Service	55,000	41,455	41,455	-
Insurance	1,903	1,711	1,036	675
<b>Total Expenditures</b>	<u>205,398</u>	<u>184,060</u>	<u>183,383</u>	<u>677</u>
Excess (Deficiency) of Revenues Over Expenditures	-	9,118	11,642	2,524
<b>Fund Balance, Beginning of Year</b>	<u>(9,117)</u>	<u>(9,117)</u>	<u>(9,117)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ (9,117)</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 2,525</u></u>	<u><u>\$ 2,524</u></u>

**ECTOR COUNTY, TEXAS**  
**COMMUNITY AND RURAL HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 31,248	\$ 31,248	\$ 30,708	\$ (540)
Charges for Current Services	25,771	25,771	22,000	(3,771)
<b>Total Revenues</b>	<u>57,019</u>	<u>57,019</u>	<u>52,708</u>	<u>(4,311)</u>
<b>Expenditures</b>				
Health and Welfare:				
Salaries	32,804	33,671	33,669	2
Employee Benefits	24,001	23,134	19,741	3,393
Insurance	214	214	131	83
<b>Total Expenditures</b>	<u>57,019</u>	<u>57,019</u>	<u>53,541</u>	<u>3,478</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(833)	(833)
<b>Fund Balance, Beginning of Year</b>	<u>2,843</u>	<u>2,843</u>	<u>2,843</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,843</u>	<u>\$ 2,843</u>	<u>\$ 2,010</u>	<u>\$ (833)</u>

**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A COMMUNITY PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 248,260	\$ 206,894	\$ 201,549	\$ (5,345)
<b>Total Revenues</b>	<u>248,260</u>	<u>206,894</u>	<u>201,549</u>	<u>(5,345)</u>
<b>Expenditures</b>				
Correction:				
Salaries	170,741	130,148	130,152	(4)
Employee Benefits	67,273	52,530	52,530	-
Professional Service	7,000	11,313	11,312	1
Insurance	3,246	1,592	1,591	1
<b>Total Expenditures</b>	<u>248,260</u>	<u>195,583</u>	<u>195,585</u>	<u>(2)</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	11,311	5,964	(5,347)
<b>Fund Balance, Beginning of Year</b>	<u>(11,303)</u>	<u>(11,303)</u>	<u>(11,303)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (11,303)</u>	<u>\$ 8</u>	<u>\$ (5,339)</u>	<u>\$ (5,347)</u>

**ECTOR COUNTY, TEXAS**

**IMMUNIZATION FUND**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2022*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Intergovernmental Charges	\$ 191,873	\$ 665,073	\$ 413,224	\$ (251,849)
Charges for Current Services	17,863	17,863	39,653	21,790
Investment Income	-	-	373	373
Other	-	-	-	-
<b>Total Revenues</b>	<u>209,736</u>	<u>682,936</u>	<u>453,250</u>	<u>(229,686)</u>
<b>Expenditures</b>				
Health and Welfare:				
Salaries	129,465	442,323	327,389	114,934
Employee Benefits	67,033	76,651	66,433	10,218
Travel and Education	101	5,330	3,012	2,318
Departmental Supplies and Expenses	7,580	143,409	63,908	79,501
Indirect Expenses	5,000	14,652	3,518	11,134
Insurance	557	571	527	44
<b>Total Expenditures</b>	<u>209,736</u>	<u>682,936</u>	<u>464,787</u>	<u>218,149</u>
Excess (Deficiency) of Revenues				
Over Expenditures	-	-	(11,537)	(11,537)
<b>Fund Balance, Beginning of Year</b>	<u>171,518</u>	<u>171,518</u>	<u>171,518</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 171,518</u>	<u>\$ 171,518</u>	<u>\$ 159,981</u>	<u>\$ (11,537)</u>



**ECTOR COUNTY, TEXAS**

**JUVENILE IV-E PROGRAM**

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

**BUDGET (GAAP BASIS) AND ACTUAL**

*For the Year Ended September 30, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Investment Income	\$ -	\$ -	\$ 79	\$ 79
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>79</u>	<u>79</u>
Net Change in Fund Balance	-	-	79	79
<b>Fund Balance, Beginning of Year</b>	<u>10,443</u>	<u>10,443</u>	<u>10,443</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 10,443</u>	<u>\$ 10,443</u>	<u>\$ 10,522</u>	<u>\$ 79</u>

**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A PRE & POST**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 95,648	\$ 116,785	\$ 103,788	\$ (12,997)
Charges for Current Services	-	-	1,536	1,536
<b>Total Revenues</b>	<u>95,648</u>	<u>116,785</u>	<u>105,324</u>	<u>(11,461)</u>
<b>Expenditures</b>				
Correction:				
Salaries	58,179	67,338	67,338	-
Employee Benefits	26,363	28,580	28,580	-
Department Supplies and Other Expenses	-	1,512	1,511	1
Professional Services	10,000	13,020	13,020	-
Insurance	1,106	943	746	197
<b>Total Expenditures</b>	<u>95,648</u>	<u>111,393</u>	<u>111,195</u>	<u>198</u>
Excess (Deficiency) of Revenues Over Expenditures	-	5,392	(5,871)	(11,263)
<b>Fund Balance, Beginning of Year</b>	<u>(5,391)</u>	<u>(5,391)</u>	<u>(5,391)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (5,391)</u>	<u>\$ 1</u>	<u>\$ (11,262)</u>	<u>\$ (11,263)</u>

**ECTOR COUNTY, TEXAS**  
**COURT TECHNOLOGY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 4,000	\$ 4,000	\$ 6,103	\$ 2,103
Investment Income	-	-	25	25
<b>Total Revenues</b>	<u>4,000</u>	<u>4,000</u>	<u>6,128</u>	<u>2,128</u>
<b>Other Financing (Uses) Sources</b>				
Transfer Out	-	-	(4,000)	(4,000)
Net Change in Fund Balance	<u>4,000</u>	<u>4,000</u>	<u>2,129</u>	<u>(1,871)</u>
<b>Fund Balance, Beginning of Year</b>	<u>9,190</u>	<u>9,190</u>	<u>9,190</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 13,190</u>	<u>\$ 13,190</u>	<u>\$ 11,319</u>	<u>\$ (1,871)</u>

**ECTOR COUNTY, TEXAS**  
**CA PRE-TRIAL INTERVENTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 280,000	\$ 280,000	\$ 273,568	\$ (6,432)
Investment Income	500	500	1,975	1,475
Other	-	-	-	-
<b>Total Revenues</b>	<u>280,500</u>	<u>280,500</u>	<u>275,543</u>	<u>(4,957)</u>
<b>Expenditures</b>				
Judicial:				
Salaries	-	-	283,052	(283,052)
Employee Benefits	152,640	152,640	139,180	13,460
Allowance	-	619	619	-
Travel and Education	17,500	16,881	22	16,859
Departmental Supplies and Other Expenses	17,750	17,750	7,447	10,303
Insurance	5,352	5,352	5,187	165
<b>Total Expenditures</b>	<u>193,242</u>	<u>193,242</u>	<u>435,507</u>	<u>(242,265)</u>
Excess (Deficiency) of Revenues Over Expenditures	87,258	87,258	(159,964)	(247,222)
<b>Fund Balance, Beginning of Year</b>	396,072	396,072	396,072	-
<b>Fund Balance, End of Year</b>	<u>\$ 483,330</u>	<u>\$ 483,330</u>	<u>\$ 236,108</u>	<u>\$ (247,222)</u>

**ECTOR COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS MANAGEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 38,000	\$ 38,000	\$ 89,868	\$ 51,868
Investment Income	250	250	620	370
<b>Total Revenues</b>	<u>38,250</u>	<u>38,250</u>	<u>90,488</u>	<u>52,238</u>
<b>Expenditures</b>				
Judicial:				
Professional Services	40,000	80,000	31,180	48,820
<b>Total Expenditures</b>	<u>40,000</u>	<u>80,000</u>	<u>31,180</u>	<u>48,820</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,750)	(41,750)	59,308	101,058
<b>Fund Balance, Beginning of Year</b>	<u>63,641</u>	<u>63,641</u>	<u>63,641</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 61,891</u>	<u>\$ 21,891</u>	<u>\$ 122,949</u>	<u>\$ 101,058</u>

**ECTOR COUNTY, TEXAS**  
**EMPLOYEE ENRICHMENT FUND**  
**SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Intergovernmental Charges	\$ 7,000	\$ 7,000	\$ 7,176	\$ 176
Investment Earnings	-	-	138	138
<b>Total Revenues</b>	<u>7,000</u>	<u>7,000</u>	<u>7,314</u>	<u>314</u>
<b>Expenditures</b>				
Administrative:				
Departmental Supplies and Expenses	7,000	12,818	11,271	1,547
<b>Total Expenditures</b>	<u>7,000</u>	<u>12,818</u>	<u>11,271</u>	<u>1,547</u>
Excess (deficiency) of Revenues				
Over Expenditures	-	(5,818)	(3,957)	1,861
<b>Fund Balance, Beginning of Year</b>	25,764	25,764	25,764	-
<b>Fund Balance, End of Year</b>	<u>\$ 25,764</u>	<u>\$ 19,946</u>	<u>\$ 21,807</u>	<u>\$ 1,861</u>

**ECTOR COUNTY, TEXAS**  
**DISTRICT CLERK ARCHIVE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Current Services	\$ 33,000	\$ 33,000	\$ 8,348	\$ (24,652)
Investment Income	200	200	347	147
<b>Total Revenues</b>	<u>33,200</u>	<u>33,200</u>	<u>8,695</u>	<u>(24,505)</u>
<b>Expenditures</b>				
Judicial:				
Professional Services	40,000	80,000	48,503	31,497
<b>Total Expenditures</b>	<u>40,000</u>	<u>80,000</u>	<u>48,503</u>	<u>31,497</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,800)</u>	<u>(46,800)</u>	<u>(39,808)</u>	<u>6,992</u>
<b>Fund Balance, Beginning of Year</b>	<u>85,836</u>	<u>85,836</u>	<u>85,836</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 79,036</u></u>	<u><u>\$ 39,036</u></u>	<u><u>\$ 46,028</u></u>	<u><u>\$ 6,992</u></u>

**ECTOR COUNTY, TEXAS**  
**HEALTH – EPIDEMIOLOGY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 137,928	\$ 539,020	\$ 157,966	\$ (381,054)
Charges for Services	-	-	80	80
<b>Total Revenues</b>	<u>137,928</u>	<u>539,020</u>	<u>158,046</u>	<u>(380,974)</u>
<b>Expenditures</b>				
Health and Welfare:				
Salaries	59,496	366,791	125,504	241,287
Employee Benefits	21,356	53,299	21,799	31,500
Travel and Education	3,040	8,929	888	8,041
Departmental Supplies and Expenses	10,800	63,485	26,530	36,955
Professional Services	43,000	45,943	3,418	42,525
Insurance	236	573	165	408
<b>Total Expenditures</b>	<u>137,928</u>	<u>539,020</u>	<u>178,304</u>	<u>360,716</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(20,258)</u>	<u>(20,258)</u>
<b>Fund Balance, Beginning of Year</b>	<u>(4,797)</u>	<u>(4,797)</u>	<u>(4,797)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (4,797)</u>	<u>\$ (4,797)</u>	<u>\$ (25,055)</u>	<u>\$ (20,258)</u>



**ECTOR COUNTY, TEXAS**  
**TJJD GRANT A COMMUNITY DIVERSION**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Charges	\$ 246,993	\$ 298,859	\$ 298,859	\$ -
Charges for Current Services	-	4,852	3,015	(1,837)
<b>Total Revenues</b>	<u>246,993</u>	<u>303,711</u>	<u>301,874</u>	<u>(1,837)</u>
<b>Expenditures</b>				
Corrections:				
Salaries	-	2,317	-	2,317
Employee Benefits	-	1,166	-	1,166
Board & Lodging	246,993	300,092	300,092	-
Insurance	-	136	-	136
<b>Total Expenditures</b>	<u>246,993</u>	<u>303,711</u>	<u>300,092</u>	<u>3,619</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	1,782	1,782
<b>Fund Balance, Beginning of Year</b>	<u>(1,782)</u>	<u>(1,782)</u>	<u>(1,782)</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (1,782)</u>	<u>\$ (1,782)</u>	<u>\$ -</u>	<u>\$ 1,782</u>



## INTERNAL SERVICE FUNDS

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

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

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

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

**ECTOR COUNTY, TEXAS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	<u>Vehicle Maintenance Fund</u>	<u>Self-Insurance Liability Fund</u>	<u>Self-Insurance Health Fund</u>	<u>Totals</u>
<b>Assets</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 217,412	\$ 96,804	\$ 6,222	\$ 320,438
Investments	928,141	150,326	7,278,578	8,357,045
Accounts Receivable	4,569	-	346,593	351,162
Due from other funds	3,703	-	11,700	15,403
<b>Total Current Assets</b>	<u>1,153,825</u>	<u>247,130</u>	<u>7,643,093</u>	<u>9,044,048</u>
<b>Property, Plant and Equipment</b>				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	9,072,681	-	-	9,072,681
Less Accumulated Depreciation	(9,030,045)	-	-	(9,030,045)
Net Property, Plant and Equipment	<u>796,830</u>	<u>-</u>	<u>-</u>	<u>796,830</u>
<b>Total Assets</b>	<u>1,950,655</u>	<u>247,130</u>	<u>7,643,093</u>	<u>9,840,878</u>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accounts Payable	265,725	111,252	925,504	1,302,481
<b>Total Liabilities</b>	<u>265,725</u>	<u>111,252</u>	<u>925,504</u>	<u>1,302,481</u>
<b>Net Position</b>				
Invested in Capital Assets	796,830	-	-	796,830
Unrestricted	888,100	135,878	6,717,589	7,741,567
<b>Total Net Position</b>	<u>\$ 1,684,930</u>	<u>\$ 135,878</u>	<u>\$ 6,717,589</u>	<u>\$ 8,538,397</u>

**ECTOR COUNTY, TEXAS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**YEAR ENDED SEPTEMBER 30, 2022**

	<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:	\$ 2,923,063	\$ 1,104,018	\$ 11,892,443	\$ 15,919,524
Other Revenue	-	-	167,912	167,912
<b>Total Operating Revenues</b>	<b>2,923,063</b>	<b>1,104,018</b>	<b>12,060,355</b>	<b>16,087,436</b>
<b>Operating Expenses</b>				
Departmental Supplies and Expenses	894,719	-	21,884	916,603
Repairs and Maintenance	481,854	-	-	481,854
Professional Service	1,161,911	10,343	449,357	1,621,611
Utilities	19,175	-	-	19,175
Insurance	-	945,487	2,381,651	3,327,138
Depreciation	670,291	-	-	670,291
Claims	-	143,987	9,541,145	9,685,132
<b>Total Operating Expenses</b>	<b>3,227,950</b>	<b>1,099,817</b>	<b>12,394,037</b>	<b>16,721,804</b>
Operating Income (Loss)	(304,887)	4,201	(333,682)	(634,368)
<b>Nonoperating Revenues</b>				
Investment Income	5,123	1,389	47,354	53,866
Proceeds from retirement of asset	24,035	-	-	24,035
<b>Total Nonoperating Revenues</b>	<b>29,158</b>	<b>1,389</b>	<b>47,354</b>	<b>77,901</b>
Income (Loss) Before Contributions	(275,729)	5,590	(286,328)	(556,467)
Capital Contributions	-	-	-	-
Change in Net Position	(275,729)	5,590	(286,328)	(556,467)
<b>Net Position, Beginning of Year</b>	<b>1,960,659</b>	<b>130,288</b>	<b>7,003,917</b>	<b>9,094,864</b>
<b>Net Position, End of Year</b>	<b>\$ 1,684,930</b>	<b>\$ 135,878</b>	<b>\$ 6,717,589</b>	<b>\$ 8,538,397</b>

**ECTOR COUNTY, TEXAS**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED SEPTEMBER 30, 2022**

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

	Vehicle Maintenance Fund	Self-Insurance Liability Fund	Self-Insurance Health Fund	Totals
<b>Cash Flows from Operating Activities</b>				
Cash Received From Interfund Revenues	\$ 2,919,360	\$ 1,104,018	\$ 11,881,643	\$ 15,905,021
Cash Received from Other Income	-	-	167,912	167,912
Cash Paid for Goods and Services	(2,509,907)	(1,094,033)	(12,552,122)	(16,156,062)
<b>Net Cash Provided By (Used In) Operating Activities</b>	<u>409,453</u>	<u>9,985</u>	<u>(502,567)</u>	<u>(83,129)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition Of Capital Assets	(93,597)	-	-	(93,597)
Proceeds from Sale of Capital Assets	24,035	-	-	24,035
<b>Net Cash (Used In) Provided By Capital and Related Financing Activities</b>	<u>(69,562)</u>	<u>-</u>	<u>-</u>	<u>(69,562)</u>
<b>Cash Flows from Investing Activities</b>				
Purchase of Investments	(354,796)	(16,246)	-	(371,042)
Proceeds from Sale of Investments	-	-	452,554	452,554
Investment Income Received on Investments	5,123	1,389	47,354	53,866
<b>Net Cash Provided By (Used In) Investing Activities</b>	<u>(349,673)</u>	<u>(14,857)</u>	<u>499,908</u>	<u>135,378</u>
Net Increase (Decrease) in Cash	(9,782)	(4,872)	(2,659)	(17,313)
<b>Cash at Beginning of Year</b>	227,194	101,676	8,881	337,751
<b>Cash at End of Year</b>	<u>\$ 217,412</u>	<u>\$ 96,804</u>	<u>\$ 6,222</u>	<u>\$ 320,438</u>

**ECTOR COUNTY, TEXAS**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED SEPTEMBER 30, 2022**

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

	Vehicle Maintenance Fund	Self-Insurance Liability Fund	Self-Insurance Health Fund	Totals
<b>Reconciliation of Operating (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	\$ (304,887)	\$ 4,201	\$ (333,682)	\$ (634,368)
Adjustments to Reconcile Operating Income:				
Depreciation	670,291	-	-	670,291
Decrease (Increase) in Accounts Receivable	(4,569)	-	346,121	341,552
Decrease (Increase) in due from other funds	(3,703)	-	(10,800)	(14,503)
Increase (Decrease) in Accounts Payable	52,321	5,784	(504,206)	(446,101)
<b>Total Adjustments</b>	<u>714,340</u>	<u>5,784</u>	<u>(168,885)</u>	<u>551,239</u>
<b>Net Cash Provided By Operating Activities</b>	<u>\$ 409,453</u>	<u>\$ 9,985</u>	<u>\$ (502,567)</u>	<u>\$ (83,129)</u>





## CUSTODIAL FUNDS

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

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

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<u>Adult Probation</u>	<u>Adult Probation I.S.P.</u>	<u>Adult Probation S.A.F.P.F. Support Group</u>	<u>Adult Probation Sex Offender Caseload</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 12,826	\$ 19,685	\$ 1,653	\$ 34,988
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<u>12,826</u>	<u>19,685</u>	<u>1,653</u>	<u>34,988</u>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Due to Other Governments	-	766	323	1,361
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>766</u>	<u>323</u>	<u>1,361</u>
<b>Net Position</b>				
Individuals, organizations, and other governments	<u>12,826</u>	<u>18,919</u>	<u>1,330</u>	<u>33,627</u>
<b>Total Net Position</b>	<u>\$ 12,826</u>	<u>\$ 18,919</u>	<u>\$ 1,330</u>	<u>\$ 33,627</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Adult Probation Special Needs Caseload</b>	<b>Adult Probation Supervision</b>	<b>Adult Probation Pre Trial Diversion</b>	<b>Bail Bond Board</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 5,250	\$ 358,008	\$ 35,610	\$ 28,902
Investments	-	6,863	-	-
Due from Other Governments	-	117,594	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>5,250</b>	<b>482,465</b>	<b>35,610</b>	<b>28,902</b>
<b>Liabilities</b>				
Accounts Payable	-	6,085	-	13,948
Due to Other Governments	413	12,537	1,029	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>413</b>	<b>18,622</b>	<b>1,029</b>	<b>13,948</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	4,837	463,843	34,581	14,954
<b>Total Net Position</b>	<b>\$ 4,837</b>	<b>\$ 463,843</b>	<b>\$ 34,581</b>	<b>\$ 14,954</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Children's SpecialFund</b>	<b>County Attorney Criminal Forfeiture</b>	<b>County Attorney Hot Check Fund</b>	<b>County Attorney Restitution</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 20,566	\$ 1,611	\$ 2,038	\$ 42,693
Investments	79,175	876	1,777	-
Due from Other Governments	391	-	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>100,132</b>	<b>2,487</b>	<b>3,815</b>	<b>42,693</b>
<b>Liabilities</b>				
Accounts Payable	329	1,003	-	42,693
Due to Other Governments	-	-	429	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>329</b>	<b>1,003</b>	<b>429</b>	<b>42,693</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	99,803	1,484	3,386	-
<b>Total Net Position</b>	<b>\$ 99,803</b>	<b>\$ 1,484</b>	<b>\$ 3,386</b>	<b>\$ -</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Count Clerk Appearance Bond</b>	<b>County Clerk Criminal Account</b>	<b>County Clerk Fee Account</b>	<b>County Clerk Probate and Civil</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,142,213	\$ -	\$ 851,207	\$ -
Investments	-	-	-	-
Due from Other Governments	-	-	-	2,302
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>1,142,213</b>	<b>-</b>	<b>851,207</b>	<b>2,302</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	2,213
Due to Other Governments	-	-	851,207	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>851,207</b>	<b>2,213</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	1,142,213	-	-	89
<b>Total Net Position</b>	<b>\$ 1,142,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>County Clerk Trust</b>	<b>District Attorney Apportionment Fund</b>	<b>District Attorney Criminal Forfeiture Fund</b>	<b>District Attorney HHSC Fund</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,298,419	\$ 183	\$ 905,814	\$ 9,082
Investments	-	-	21,163	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>1,298,419</b>	<b>183</b>	<b>926,977</b>	<b>9,082</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Due to Other Governments	-	-	749,805	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>749,805</b>	<b>-</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	1,298,419	183	177,172	9,082
<b>Total Net Position</b>	<b>\$ 1,298,419</b>	<b>\$ 183</b>	<b>\$ 177,172</b>	<b>\$ 9,082</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>District Attorney Hot Check Fund</b>	<b>District Clerk Criminal Account</b>	<b>District Clerk Fee Account</b>	<b>District Clerk Tax Account</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 154	\$ 102,968	\$ 63,900	\$ 1,508,966
Investments	2,016	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>2,170</b>	<b>102,968</b>	<b>63,900</b>	<b>1,508,966</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	-
Due to Other Governments	1,514	-	-	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>1,514</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	656	102,968	63,900	1,508,966
<b>Total Net Position</b>	<b>\$ 656</b>	<b>\$ 102,968</b>	<b>\$ 63,900</b>	<b>\$ 1,508,966</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>District Clerk Trust Account</b>	<b>Elections Services Contracts</b>	<b>Historical Commission</b>	<b>Jail Commissary Fund</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 831,076	\$ 44,936	\$ 398	\$ 131,244
Investments	3,817,697	-	-	5,456
Due from Other Governments	-	-	-	136,321
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>4,648,773</b>	<b>44,936</b>	<b>398</b>	<b>273,021</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	57,420
Due to Other Governments	-	-	-	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,420</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	4,648,773	44,936	398	215,601
<b>Total Net Position</b>	<b>\$ 4,648,773</b>	<b>\$ 44,936</b>	<b>\$ 398</b>	<b>\$ 215,601</b>



**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Jail Inmate Trust</b>	<b>Justice of the Peace Criminal Account</b>	<b>Juvenile Probation</b>	<b>Juvenile Probation Special</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 39,439	\$ 17,837	\$ 250	\$ 459,096
Investments	-	-	-	53,562
Due from Other Governments	-	-	-	44,877
Accounts Receivable	-	-	-	41,477
<b>Total Assets</b>	<b>39,439</b>	<b>17,837</b>	<b>250</b>	<b>599,012</b>
<b>Liabilities</b>				
Accounts Payable	39,439	-	-	25,577
Due to Other Governments	-	15,008	-	-
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>39,439</b>	<b>15,008</b>	<b>-</b>	<b>25,577</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	-	2,829	250	573,435
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ 2,829</b>	<b>\$ 250</b>	<b>\$ 573,435</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Juvenile Probation Unclaimed Restitution</b>	<b>Law Enforcement Officer Education Fund</b>	<b>Senior Citizen's Northside Special Fund</b>	<b>Senior Citizen's Southside Special Fund</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,741	\$ 15,623	\$ 14,531	\$ 6,893
Investments	4,095	13,184	1,209	3,216
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>6,836</b>	<b>28,807</b>	<b>15,740</b>	<b>10,109</b>
<b>Liabilities</b>				
Accounts Payable	-	1,506	691	80
Due to Other Governments	-	-	-	131
Deferred Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,506</b>	<b>691</b>	<b>211</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	6,836	27,301	15,049	9,898
<b>Total Net Position</b>	<b>\$ 6,836</b>	<b>\$ 27,301</b>	<b>\$ 15,049</b>	<b>\$ 9,898</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Senior Citizen's Westside Special Fund</b>	<b>Sheriff's Bond</b>	<b>Sheriff's Criminal Forfeiture Fund</b>	<b>Sheriff's Special Civil Account</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ -	\$ 176,527	\$ 671,187	\$ 6,928
Investments	-	-	22,214	-
Due from Other Governments	-	-	1,461	-
Accounts Receivable	-	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>176,527</b>	<b>694,862</b>	<b>6,928</b>
<b>Liabilities</b>				
Accounts Payable	-	-	219,416	-
Due to Other Governments	-	-	-	-
Deferred Revenues	-	-	226,171	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>445,587</b>	<b>-</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	-	176,527	249,275	6,928
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ 176,527</b>	<b>\$ 249,275</b>	<b>\$ 6,928</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**SEPTEMBER 30, 2022**

	<b>Tax Collector Assessor Motor Vehicle Account</b>	<b>Tax Collector Assessor Motor Vehicle Sales Tax</b>	<b>Tax Collector Assessor Motor Vehicle Inventory Tax</b>	<b>Total All Custodial Funds</b>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,679,755	\$ 148,735	\$ 37,577	\$ 10,731,509
Investments	-	-	1,208	4,033,711
Due from Other Governments	-	-	-	302,946
Accounts Receivable	-	-	304	41,781
<b>Total Assets</b>	<b>1,679,755</b>	<b>148,735</b>	<b>39,089</b>	<b>15,109,947</b>
<b>Liabilities</b>				
Accounts Payable	-	-	-	410,400
Due to Other Governments	1,679,755	148,735	-	3,463,013
Deferred Revenues	-	-	-	226,171
<b>Total Liabilities</b>	<b>1,679,755</b>	<b>148,735</b>	<b>-</b>	<b>4,099,584</b>
<b>Net Position</b>				
Individuals, organizations, and other governments	-	-	39,089	11,010,363
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,089</b>	<b>\$ 11,010,363</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Adult Probation</u>	<u>Adult Probation I.S.P.</u>	<u>Adult Probation S.A.F.P.F. Support Group</u>	<u>Adult Probation Sex Offender Caseload</u>
<b>Additions</b>				
Held for others	\$ 1,730,349	\$ 99,889	\$ 88,609	\$ 186,802
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>1,730,349</u>	<u>99,889</u>	<u>88,609</u>	<u>186,802</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	1,725,813	99,898	92,481	186,818
<b>Total deductions</b>	<u>1,725,813</u>	<u>99,898</u>	<u>92,481</u>	<u>186,818</u>
Change in net position	4,536	(9)	(3,872)	(16)
<b>Net position - Beginning</b>	8,290	18,928	5,202	33,643
<b>Net position - Ending</b>	<u>\$ 12,826</u>	<u>\$ 18,919</u>	<u>\$ 1,330</u>	<u>\$ 33,627</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Adult Probation Special Needs Caseload</b>	<b>Adult Probation Supervision</b>	<b>Adult Probation Pre Trial Diversion</b>	<b>Bail Bond Board</b>
<b>Additions</b>				
Held for others	\$ 135,020	\$ 2,292,449	\$ 132,309	\$ 73
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>135,020</u>	<u>2,292,449</u>	<u>132,309</u>	<u>73</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	135,022	2,024,849	123,906	881
<b>Total deductions</b>	<u>135,022</u>	<u>2,024,849</u>	<u>123,906</u>	<u>881</u>
Change in net position	(2)	267,600	8,403	(808)
<b>Net position - Beginning</b>	4,839	196,243	26,178	15,762
<b>Net position - Ending</b>	<u>\$ 4,837</u>	<u>\$ 463,843</u>	<u>\$ 34,581</u>	<u>\$ 14,954</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Children's Special Fund</b>	<b>County Attorney Criminal Forfeiture</b>	<b>County Attorney Hot Check Fund</b>	<b>County Attorney Restitution</b>
<b>Additions</b>				
Held for others	\$ 1,992	\$ 2,660	\$ 6,933	\$ 60,941
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>1,992</u>	<u>2,660</u>	<u>6,933</u>	<u>60,941</u>
<b>Deductions</b>				
Payments to other governments	329	-	212	-
Recipient payments	14,107	21,731	6,522	60,941
<b>Total deductions</b>	<u>14,436</u>	<u>21,731</u>	<u>6,734</u>	<u>60,941</u>
Change in net position	(12,444)	(19,071)	199	-
<b>Net position - Beginning</b>	<u>112,247</u>	<u>20,555</u>	<u>3,187</u>	<u>-</u>
<b>Net position - Ending</b>	<u>\$ 99,803</u>	<u>\$ 1,484</u>	<u>\$ 3,386</u>	<u>\$ -</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Count Clerk Appearance Bond</b>	<b>County Clerk Criminal Account</b>	<b>County Clerk Fee Account</b>	<b>County Clerk Probate and Civil</b>
<b>Additions</b>				
Held for others	\$ 707,575	\$ 1,066,588	\$ 1,592,063	\$ 227,325
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>707,575</u>	<u>1,066,588</u>	<u>1,592,063</u>	<u>227,325</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	510,650	1,067,243	1,592,063	225,023
<b>Total deductions</b>	<u>510,650</u>	<u>1,067,243</u>	<u>1,592,063</u>	<u>225,023</u>
Change in net position	196,925	(655)	-	2,302
<b>Net position - Beginning</b>	<u>945,288</u>	<u>655</u>	<u>-</u>	<u>(2,213)</u>
<b>Net position - Ending</b>	<u>\$ 1,142,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>



**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>County Clerk Trust</b>	<b>District Attorney Apportionment Fund</b>	<b>District Attorney Criminal Forfeiture Fund</b>	<b>District Attorney HHSC Fund</b>
<b>Additions</b>				
Held for others	\$ 62,089	\$ 64	\$ 529,096	\$ 41
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>62,089</u>	<u>64</u>	<u>529,096</u>	<u>41</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	800	-	620,107	-
<b>Total deductions</b>	<u>800</u>	<u>-</u>	<u>620,107</u>	<u>-</u>
Change in net position	61,289	64	(91,011)	41
<b>Net position - Beginning</b>	<u>1,237,130</u>	<u>119</u>	<u>268,183</u>	<u>9,041</u>
<b>Net position - Ending</b>	<u>\$ 1,298,419</u>	<u>\$ 183</u>	<u>\$ 177,172</u>	<u>\$ 9,082</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>District Attorney Hot Check Fund</b>	<b>District Clerk Criminal Account</b>	<b>District Clerk Fee Account</b>	<b>District Clerk Tax Account</b>
<b>Additions</b>				
Held for others	\$ 18	\$ 775,443	\$ 945,914	\$ 1,216,610
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>18</u>	<u>775,443</u>	<u>945,914</u>	<u>1,216,610</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	1,751	780,040	943,994	1,067,398
<b>Total deductions</b>	<u>1,751</u>	<u>780,040</u>	<u>943,994</u>	<u>1,067,398</u>
Change in net position	(1,733)	(4,597)	1,920	149,212
<b>Net position - Beginning</b>	2,389	107,565	61,980	1,359,754
<b>Net position - Ending</b>	<u>\$ 656</u>	<u>\$ 102,968</u>	<u>\$ 63,900</u>	<u>\$ 1,508,966</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>District Clerk Trust Account</b>	<b>Elections Services Contracts</b>	<b>Historical Commission</b>	<b>Jail Commissary Fund</b>
<b>Additions</b>				
Held for others	\$ 370,416	\$ 202	\$ -	\$ 856,303
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<b>370,416</b>	<b>202</b>	<b>-</b>	<b>856,303</b>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	841,190	-	-	856,375
<b>Total deductions</b>	<b>841,190</b>	<b>-</b>	<b>-</b>	<b>856,375</b>
Change in net position	(470,774)	202	-	(72)
<b>Net position - Beginning</b>	<b>5,119,547</b>	<b>44,734</b>	<b>398</b>	<b>215,673</b>
<b>Net position - Ending</b>	<b>\$ 4,648,773</b>	<b>\$ 44,936</b>	<b>\$ 398</b>	<b>\$ 215,601</b>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Jail Inmate Trust</b>	<b>Justice of the Peace Criminal Account</b>	<b>Juvenile Probation</b>	<b>Juvenile Probation Special</b>
<b>Additions</b>				
Held for others	\$ 1,683,357	\$ 2,322,621	\$ 5,069	\$ 241,027
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>1,683,357</u>	<u>2,322,621</u>	<u>5,069</u>	<u>241,027</u>
<b>Deductions</b>				
Payments to other governments	-	-	-	-
Recipient payments	1,683,357	2,312,633	5,199	295,500
<b>Total deductions</b>	<u>1,683,357</u>	<u>2,312,633</u>	<u>5,199</u>	<u>295,500</u>
Change in net position	-	9,988	(130)	(54,473)
<b>Net position - Beginning</b>	-	(7,159)	380	627,908
<b>Net position - Ending</b>	<u>\$ -</u>	<u>\$ 2,829</u>	<u>\$ 250</u>	<u>\$ 573,435</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Juvenile Probation Unclaimed Restitution</b>	<b>Law Enforcement Officer Education Fund</b>	<b>Senior Citizen's Northside Special Fund</b>	<b>Senior Citizen's Southside Special Fund</b>
<b>Additions</b>				
Held for others	\$ 2,030	\$ 16,776	\$ 17,115	\$ 5,566
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>2,030</u>	<u>16,776</u>	<u>17,115</u>	<u>5,566</u>
<b>Deductions</b>				
Payments to other governments	2,000	-	-	-
Recipient payments	-	13,857	10,250	1,517
<b>Total deductions</b>	<u>2,000</u>	<u>13,857</u>	<u>10,250</u>	<u>1,517</u>
Change in net position	30	2,919	6,865	4,049
<b>Net position - Beginning</b>	6,806	24,382	8,184	5,849
<b>Net position - Ending</b>	<u>\$ 6,836</u>	<u>\$ 27,301</u>	<u>\$ 15,049</u>	<u>\$ 9,898</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Senior Citizen's Westside Special Fund</b>	<b>Sheriff's Bond</b>	<b>Sheriff's Criminal Forfeiture Fund</b>	<b>Sheriff's Special Civil Account</b>
<b>Additions</b>				
Held for others	\$ -	\$ 1,002,242	\$ 94,924	\$ 1,826,737
Tax collections for other governments	-	-	-	-
<b>Total additions</b>	<u>-</u>	<u>1,002,242</u>	<u>94,924</u>	<u>1,826,737</u>
<b>Deductions</b>				
Payments to other governments	8,162	-	-	-
Recipient payments	-	1,002,495	174,218	2,034,839
<b>Total deductions</b>	<u>8,162</u>	<u>1,002,495</u>	<u>174,218</u>	<u>2,034,839</u>
Change in net position	(8,162)	(253)	(79,294)	(208,102)
<b>Net position - Beginning</b>	8,162	176,780	328,569	215,030
<b>Net position - Ending</b>	<u>\$ -</u>	<u>\$ 176,527</u>	<u>\$ 249,275</u>	<u>\$ 6,928</u>

**ECTOR COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Tax Collector Assessor Motor Vehicle Account</b>	<b>Tax Collector Assessor Motor Vehicle Sales Tax</b>	<b>Tax Collector Assessor Motor Vehicle Inventory Tax</b>	<b>Total All Custodial Funds</b>
<b>Additions</b>				
Held for others	\$ -	\$ -	\$ -	\$ 20,305,237
Tax collections for other governments	71,578,831	51,137,741	7,062	122,723,634
<b>Total additions</b>	<u>71,578,831</u>	<u>51,137,741</u>	<u>7,062</u>	<u>143,028,871</u>
<b>Deductions</b>				
Payments to other governments	71,578,831	51,137,741		122,727,275
Recipient payments	-	-	4,843	20,538,311
<b>Total deductions</b>	<u>71,578,831</u>	<u>51,137,741</u>	<u>4,843</u>	<u>143,265,586</u>
Change in net position	-	-	2,219	(236,715)
<b>Net position - Beginning</b>	-	-	36,870	11,247,078
<b>Net position - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,089</u>	<u>\$ 11,010,363</u>

**ECTOR COUNTY, TEXAS**

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

**SCHEDULED BY SOURCE**

**SEPTEMBER 30, 2022**

**Governmental Funds Capital Assets**

Land	\$ 1,884,704
Building	36,528,241
Improvements	26,031,579
Machinery and Equipment	11,543,531
Infrastructure	38,572,191
Historical Artifacts	72,207
Construction in Progress	11,899,677
<b>Total Governmental Funds Capital Assets</b>	<b><u>\$ 126,532,130</u></b>

**Investment in Governmental Funds Capital Assets**

**by Source**

General Fund	\$ 21,099,578
Special Revenue Funds	43,616,522
Donations	391,629
Proprietary Funds	6,635
Trust Funds	3,783,115
Capital Projects Funds	57,634,651
<b>Total Investment in Governmental Funds Capital Assets</b>	<b><u>\$ 126,532,130</u></b>

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



**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**SEPTEMBER 30, 2022**

<b>Function</b>	<b>Land</b>	<b>Buildings</b>	<b>Improvements</b>	<b>Machinery and Equipment</b>	<b>Infrastructure</b>	<b>Histrocial Artifacts</b>	<b>Construction in Progress</b>	<b>Total</b>
Administrative	\$ -	\$ -	\$ -	\$ 29,035	\$ -	\$ -	\$ -	\$ 29,035
Judicial	772,682	351,431	9,930,118	251,610	24,834	-	-	11,330,675
Financial Administration	294,078	-	1,565,183	2,056,199	-	-	-	3,915,460
Law Enforcement	-	1,467,431	154,845	2,850,971	-	-	98,862	4,572,109
Fire Protection	-	-	52,176	13,850	-	-	-	66,026
Correction	-	32,827,354	7,144,875	2,027,889	-	-	23,250	42,023,368
Health and Welfare	24,000	-	382,081	855,177	-	-	49,818	1,311,076
Cultural-Recreation	260,945	677,717	1,417,186	60,866	40,207	72,207	-	2,529,128
Library	-	-	2,568,715	89,898	-	-	-	2,658,613
Maintenance	264,302	475,573	2,757,518	115,484	256,736	-	-	3,869,613
Highways and Streets	268,697	383,735	39,494	1,705,284	38,149,525	-	11,727,747	52,274,482
Nondepartmental and Other	-	345,000	19,388	1,487,268	100,889	-	-	1,952,545
<b>Total Governmental Funds</b>								
Capital Net Assets by Function	<u>\$ 1,884,704</u>	<u>\$ 36,528,241</u>	<u>\$ 26,031,579</u>	<u>\$ 11,543,531</u>	<u>\$ 38,572,191</u>	<u>\$ 72,207</u>	<u>\$ 11,899,677</u>	<u>\$ 126,532,130</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, 2022**

Activity	September 30, 2021	Additions	Dispositions and (Adjustments)	September 30, 2022
Administrative	\$ 9,581	\$ 19,454	\$ -	\$ 29,035
Judicial	11,349,031	-	(18,356)	11,330,675
Financial Administration	3,881,067	34,393	-	3,915,460
Law Enforcement	2,529,290	2,042,819	-	4,572,109
Fire Protection	66,026	-	-	66,026
Correction	41,606,627	439,661	(22,920)	42,023,368
Health and Welfare	1,189,016	148,560	(26,500)	1,311,076
Cultural-Recreation	2,529,128	-	-	2,529,128
Library	2,658,613	-	-	2,658,613
Maintenance	3,869,967	5,200	(5,554)	3,869,613
Highways and Streets	39,626,261	12,648,221	-	52,274,482
Nondepartmental and Other	1,952,545	-	-	1,952,545
<b>Total Governmental Funds Capital</b>	<b>111,267,152</b>	<b>15,338,308</b>	<b>(73,330)</b>	<b>126,532,130</b>
<b>Net Assets</b>	<b>\$ 111,267,152</b>	<b>\$ 15,338,308</b>	<b>\$ (73,330)</b>	<b>\$ 126,532,130</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><u>Contents</u></b>	<b><u>Page</u></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.	170
<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.	183
<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.	188
<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.	194
<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.	197

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

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

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

	<u>2013</u> (as restated)	<u>2014</u>	<u>2015</u> (as restated)	<u>2016</u>	<u>2017</u> (as restated)
<b>Governmental Activities</b>					
Invested in Capital Assets	\$ 20,107,937	\$ 20,705,152	\$ 20,845,503	\$ 18,741,009	\$ 16,957,933
Restricted	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940
Unrestricted	<u>(552,274)</u>	<u>(4,544,716)</u>	<u>(24,987,320)</u>	<u>(23,462,743)</u>	<u>(64,395,554)</u>
<b>Total Governmental Activities Net Position</b>	<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>
<b>Business-type Activities</b>					
Invested in Capital Assets	\$ 17,323,684	\$ 16,619,266	\$ 16,032,306	\$ 15,410,341	\$ 16,529,222
Restricted	-	-	-	-	-
Unrestricted	<u>1,131,962</u>	<u>973,331</u>	<u>1,262,822</u>	<u>1,062,159</u>	<u>876,097</u>
<b>Total Business-type Activities Net Position</b>	<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>
<b>Primary Government</b>					
Net Invested in Capital Assets	\$ 37,431,621	\$ 37,324,418	\$ 36,877,809	\$ 34,151,350	\$ 33,487,155
Restricted	10,634,368	10,136,565	17,111,223	9,103,273	7,186,940
Unrestricted	<u>579,688</u>	<u>(3,571,385)</u>	<u>(23,724,498)</u>	<u>(22,400,584)</u>	<u>(63,519,457)</u>
<b>Total Primary Government Net Position</b>	<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>

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

Source: Annual Comprehensive Financial Report

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Governmental Activities</b>					
Invested in Capital Assets	\$ 17,043,459	\$ 18,988,086	\$ 28,459,639	\$ 25,312,243	\$ 42,812,348
Restricted	7,531,142	19,748,698	23,813,029	21,439,754	38,066,253
Unrestricted	<u>(63,744,097)</u>	<u>(65,849,604)</u>	<u>(77,644,546)</u>	<u>(68,248,256)</u>	<u>(70,436,388)</u>
<b>Total Governmental Activities Net Position</b>	<u>\$ (39,169,496)</u>	<u>\$ (27,112,820)</u>	<u>\$ (25,371,878)</u>	<u>\$ (21,496,259)</u>	<u>\$ 10,442,213</u>
<b>Business-type Activities</b>					
Invested in Capital Assets	\$ 15,538,349	\$ 16,186,239	\$ 17,676,366	\$ 16,684,971	\$ 15,694,328
Restricted	-	-	-	-	-
Unrestricted	<u>986,530</u>	<u>1,229,213</u>	<u>1,080,641</u>	<u>1,952,278</u>	<u>1,963,944</u>
<b>Total Business-type Activities Net Position</b>	<u>\$ 16,524,879</u>	<u>\$ 17,415,452</u>	<u>\$ 18,757,007</u>	<u>\$ 18,637,249</u>	<u>\$ 17,658,272</u>
<b>Primary Government</b>					
Net Invested in Capital Assets	\$ 32,581,808	\$ 35,174,325	\$ 46,136,005	\$ 41,997,214	\$ 58,506,676
Restricted	7,531,142	19,748,698	23,813,029	21,439,754	38,066,253
Unrestricted	<u>(62,757,567)</u>	<u>(64,620,391)</u>	<u>(76,563,905)</u>	<u>(66,295,978)</u>	<u>(68,472,444)</u>
<b>Total Primary Government Net Position</b>	<u>\$ (22,644,617)</u>	<u>\$ (9,697,368)</u>	<u>\$ (6,614,871)</u>	<u>\$ (2,859,010)</u>	<u>\$ 28,100,485</u>

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

Source: Annual Comprehensive Financial Report

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	(as restated)		(as restated)		
<b>Expenses</b>					
<b>Governmental Activities:</b>					
Administrative	\$ 2,606,670	\$ 2,691,008	\$ 2,983,709	\$ 3,862,506	\$ 4,555,873
Judicial	10,949,537	12,586,834	12,942,841	16,540,995	16,806,137
Financial Administration	4,632,600	5,192,811	5,388,939	5,906,282	5,731,778
Law Enforcement	6,958,173	7,718,460	7,860,592	8,304,906	8,652,093
Correction	17,208,929	19,219,034	18,924,608	21,596,603	24,556,382
Health and Welfare	2,261,605	2,085,932	2,068,511	2,689,806	2,096,928
Fire Protection	895,169	897,310	893,524	901,605	909,105
Cultural - Recreation	1,284,411	1,330,691	1,248,272	1,453,241	1,435,642
Library	1,949,777	1,967,113	1,905,243	2,166,712	2,341,595
Maintenance	6,328,005	6,813,567	7,265,590	8,224,942	10,368,478
Conservation of Natural Resources	147,366	121,952	126,577	150,367	152,997
Highways - Streets	4,315,145	4,044,826	6,272,409	10,752,127	4,416,046
Election	547,106	596,884	599,851	669,076	618,236
Interest on Long-term Debt	201,000	166,816	163,942	170,269	418,168
<b>Total Governmental Activities Expenses</b>	<u>60,285,493</u>	<u>65,433,238</u>	<u>68,644,608</u>	<u>83,389,437</u>	<u>83,059,458</u>
<b>Business-Type Activities:</b>					
Coliseum	1,917,888	2,047,410	2,138,724	2,220,075	2,126,664
Airport	407,704	447,329	717,243	670,288	649,257
<b>Total Business-Type Activities Expenses</b>	<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>
<b>Total Primary Government Expenses</b>	<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>
<b>Program Revenues</b>					
<b>Governmental Activities:</b>					
<b>Charges for Service:</b>					
Administrative	\$ 3,447,020	\$ 3,630,864	\$ 3,975,600	\$ 3,546,277	\$ 2,871,081
Judicial	4,716,507	5,066,832	5,019,243	5,283,939	5,291,973
Law Enforcement	356,469	369,652	372,031	455,048	404,147
Correction	2,615,266	2,681,477	2,762,813	2,686,419	2,782,705
Health and Welfare	1,054,424	1,101,407	1,101,122	1,093,091	1,298,853
Cultural - Recreation	15,225	13,758	16,400	14,550	18,224
Library	23,788	35,528	26,450	27,305	25,282
Highways - Streets	2,594,446	2,459,167	2,229,966	2,146,166	2,147,078
Election	129,509	16,741	40,198	61,310	61,245
<b>Operating Grants and Contributions:</b>					
Administrative	117,573	85,595	162,633	102,664	251,972
Judicial	206,863	263,591	200,686	218,673	310,303
Law Enforcement	52,857	40,793	23,556	22,689	87,562
Correction	1,047,260	1,144,291	1,172,702	1,071,543	1,047,279
Health and Welfare	716,030	620,064	623,347	502,389	683,749
Library	-	-	-	-	-
Cultural - Recreation	20,000	39,529	-	-	-
Highways - Streets	114,575	31,197	41,851	32,428	28,331
Election	1,330	-	-	5,039	40,401
Capital Grants and Contributions:	20,764	177,830	2,087,729	7,285,472	812,688
<b>Total Governmental Activities Program Revenues</b>	<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>
<b>Business-Type Activities:</b>					
Charges for Services	1,062,430	1,085,920	1,363,976	1,213,293	1,070,474
Grants and Contributions	147,780	105,000	338,054	307,587	2,080,138
<b>Total Business-Type Activities Program Revenues</b>	<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>
<b>Total Primary Government Program Revenues</b>	<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>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Expenses</b>					
<b>Governmental Activities:</b>					
Administrative	\$ 2,397,704	\$ 4,007,479	\$ 1,609,947	\$ 3,091,289	\$ 2,073,173
Judicial	16,484,529	16,883,400	18,089,869	19,995,903	18,364,557
Financial Administration	5,598,807	5,999,711	6,139,775	5,791,986	4,873,218
Law Enforcement	8,717,501	9,349,825	11,659,500	14,176,101	12,359,187
Correction	23,250,375	26,330,273	30,123,545	29,009,134	22,045,572
Health and Welfare	1,693,878	2,260,113	2,179,184	2,552,673	2,733,793
Fire Protection	895,570	895,105	885,915	883,941	870,120
Cultural - Recreation	894,935	979,244	1,228,306	889,071	976,627
Library	1,926,491	1,939,334	2,064,519	2,021,432	1,874,558
Maintenance	6,896,711	7,157,690	7,212,494	6,727,082	5,595,254
Conservation of Natural Resources	119,467	132,123	148,198	145,827	170,526
Highways - Streets	4,094,811	4,577,579	9,810,416	8,205,773	11,676,911
Election	737,425	688,945	795,152	848,237	945,586
Interest on Long-term Debt	916,030	883,755	852,667	1,602,865	1,415,728
<b>Total Governmental Activities Expenses</b>	<u>74,624,234</u>	<u>82,084,576</u>	<u>92,799,487</u>	<u>95,941,314</u>	<u>85,974,810</u>
<b>Business-Type Activities:</b>					
Coliseum	2,103,667	2,111,282	2,127,627	2,086,256	2,309,213
Airport	748,057	806,907	677,676	567,819	659,686
<b>Total Business-Type Activities Expenses</b>	<u>2,851,724</u>	<u>2,918,189</u>	<u>2,805,303</u>	<u>2,654,075</u>	<u>2,968,899</u>
<b>Total Primary Government Expenses</b>	<u>\$ 77,475,958</u>	<u>\$ 85,002,765</u>	<u>\$ 95,604,790</u>	<u>\$ 98,595,389</u>	<u>\$ 88,943,709</u>
<b>Program Revenues</b>					
<b>Governmental Activities:</b>					
<b>Charges for Service:</b>					
Administrative	\$ 3,755,912	\$ 4,522,091	\$ 3,812,039	\$ 3,142,824	\$ 3,827,768
Judicial	6,620,742	6,532,387	4,514,352	4,701,746	6,959,755
Law Enforcement	2,072,373	477,417	444,242	518,468	643,713
Correction	3,362,445	3,580,637	3,756,641	3,227,780	1,096,859
Health and Welfare	956,558	1,153,586	1,148,013	1,387,986	730,092
Cultural - Recreation	19,525	17,375	4,983	11,025	13,825
Library	24,690	60,135	29,865	33,514	38,846
Highways - Streets	2,279,523	2,410,408	2,209,124	2,225,299	2,298,602
Election	117,221	166,381	42,573	224,940	61,302
<b>Operating Grants and Contributions:</b>					
Administrative	211,552	323,290	466,680	910,129	1,121,871
Judicial	228,819	209,705	244,615	239,231	123,165
Law Enforcement	40,424	11,417	70,690	75,860	50,443
Correction	1,071,267	1,064,392	1,051,330	911,650	934,111
Health and Welfare	486,307	503,482	1,045,802	2,601,212	852,536
Fire Protection	-	-	-	-	2,667
Cultural - Recreation	-	-	-	-	-
Highways - Streets	30,377	40,619	26,398	1,250,956	4,554,110
Election	43,684	34,959	133,011	36,299	87,110
Capital Grants and Contributions:	49,118	50,000	50,000	50,000	-
<b>Total Governmental Activities Program Revenues</b>	<u>21,370,537</u>	<u>21,158,281</u>	<u>19,050,358</u>	<u>21,548,919</u>	<u>23,396,775</u>
<b>Business-Type Activities:</b>					
Charges for Services	1,002,006	1,127,589	794,769	889,928	1,174,006
Grants and Contributions	55,760	1,685,834	54,400	51,158	191,147
<b>Total Business-Type Activities Program Revenues</b>	<u>1,057,766</u>	<u>2,813,423</u>	<u>849,169</u>	<u>941,086</u>	<u>1,365,153</u>
<b>Total Primary Government Program Revenues</b>	<u>\$ 22,428,303</u>	<u>\$ 23,971,704</u>	<u>\$ 19,899,527</u>	<u>\$ 22,490,005</u>	<u>\$ 24,761,928</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	(as restated)		(as restated)		
<b>Net (Expense) Revenue</b>					
Governmental Activities	\$ (43,035,587)	\$ (47,654,922)	\$ (48,788,281)	\$ (58,834,435)	\$ (64,896,585)
Business-Type Activities	(1,115,382)	(1,303,819)	(1,153,937)	(1,369,483)	374,691
<b>Total Primary Government Net Expense</b>	<u>(44,150,969)</u>	<u>(48,958,741)</u>	<u>(49,942,218)</u>	<u>(60,203,918)</u>	<u>(64,521,894)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Property Taxes	38,757,085	41,155,755	43,941,869	47,095,470	46,817,189
Bingo Taxes	238,358	247,387	239,832	172,616	102,469
Mixed Beverage Tax	514,340	704,831	741,750	638,339	686,872
Hotel Occupancy Tax	-	467,439	897,733	581,239	512,189
Sales Tax	-	-	-	-	-
Unrestricted Investment Earnings	218,019	110,506	72,953	184,416	453,897
Miscellaneous	351,776	967,929	512,936	1,491,880	4,204,714
Gain on Sale of Assets	63,966	76,383	346,796	38,692	157,348
Internal Balance	-	-	8,971	(1,649)	(29,502)
Transfers	31,448	31,662	43,256	45,565	-
<b>Total Governmental Activities</b>	<u>40,174,992</u>	<u>43,761,892</u>	<u>46,806,096</u>	<u>50,246,568</u>	<u>52,905,176</u>
Business-Type Activities:					
Property Taxes	611,199	3,209	8,108	3,288	5,340
Hotel Occupancy Tax	-	467,439	897,733	581,239	513,966
Unrestricted Investment Earnings	5,702	1,784	2,854	6,244	9,320
Gain on Sale of Assets	-	-	-	-	-
Internal Balance	-	-	(8,971)	1,649	29,502
Transfers	(31,448)	(31,662)	(43,256)	(45,565)	-
<b>Total Business-Type Activities</b>	<u>585,453</u>	<u>440,770</u>	<u>856,468</u>	<u>546,855</u>	<u>558,128</u>
<b>Changes in Net Position</b>					
Governmental Activities	(2,860,595)	(3,893,030)	(1,982,185)	(8,587,867)	(11,991,409)
Business-Type Activities	(529,929)	(863,049)	(297,469)	(822,628)	932,819
<b>Total Primary Government</b>	<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>



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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Net (Expense) Revenue</b>					
Governmental Activities	\$ (53,253,697)	\$ (60,926,290)	\$ (73,749,129)	\$ (74,392,395)	\$ (62,578,035)
Business-Type Activities	(1,793,958)	(104,766)	(1,956,134)	(1,712,989)	(1,603,746)
<b>Total Primary Government Net Expense</b>	<u>(55,047,655)</u>	<u>(61,031,056)</u>	<u>(75,705,263)</u>	<u>(76,105,384)</u>	<u>(64,181,781)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities:					
Taxes:					
Property Taxes	50,889,066	55,653,862	56,576,687	56,841,267	55,655,208
Bingo Taxes	109,036	133,394	102,956	83,049	115,095
Mixed Beverage Tax	902,226	978,320	722,915	754,448	907,185
Hotel Occupancy Tax	948,271	1,185,106	882,768	405,174	590,257
Sales Tax	-	11,775,935	18,466,035	18,951,283	32,853,089
Unrestricted Investment Earnings	1,025,662	1,598,582	866,921	313,603	749,887
Miscellaneous	245,873	1,209,706	243,608	1,678,397	277,448
Gain on Sale of Assets	150,301	225,974	9,181	414,901	46,348
Internal Balance	3,150	-	2,244	1,315	-
Transfers	61,297	222,092	100,000	(1,175,423)	-
<b>Total Governmental Activities</b>	<u>54,334,882</u>	<u>72,982,971</u>	<u>77,973,315</u>	<u>78,268,014</u>	<u>91,194,517</u>
Business-Type Activities:					
Property Taxes	3,073	3,489	2,483,244	1,280	794
Hotel Occupancy Tax	960,271	1,185,106	882,768	405,174	590,257
Unrestricted Investment Earnings	14,621	28,836	12,451	2,157	-
Gain on Sale of Assets	-	-	21,470	10,512	33,718
Internal Balance	(3,150)	-	(2,244)	(1,315)	-
Transfers	(61,297)	(222,092)	(100,000)	1,175,423	-
<b>Total Business-Type Activities</b>	<u>913,518</u>	<u>995,339</u>	<u>3,297,689</u>	<u>1,593,231</u>	<u>624,769</u>
<b>Changes in Net Position</b>					
Governmental Activities	1,081,185	12,056,676	1,740,942	3,875,619	28,616,482
Business-Type Activities	(880,440)	890,573	1,341,555	(119,758)	(978,977)
<b>Total Primary Government</b>	<u>\$ 200,745</u>	<u>\$ 12,947,249</u>	<u>\$ 3,082,497</u>	<u>\$ 3,755,861</u>	<u>\$ 27,637,505</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Fund:</b>					
Nonspendable	\$ 60,543	\$ 27,236	\$ 41,993	\$ 37,899	\$ 37,953
Restricted	1,898,090	3,198,663	2,317,683	2,023,099	2,040,523
Committed	124,833	543,237	607,766	216,895	176,232
Assigned	60,447	154,107	168,049	844,266	68,116
Unassigned	13,625,741	12,891,378	11,175,005	9,385,726	8,932,754
<b>Total General Fund</b>	<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>
<b>All Other Governmental Funds:</b>					
Nonspendable	-	-	350	350	-
Restricted	8,736,278	6,937,902	14,793,540	7,080,174	5,146,417
Committed	-	1,140,689	2,299,986	9,796,069	33,330,796
Assigned	247,604	868,022	961,703	313,360	1,992,243
Unassigned	506,605	(114,014)	(281,523)	(1,409,811)	(6,442)
Unassigned, Reported In:					
Special Revenue Funds	(51,091)	-	-	-	-
<b>Total all Other Governmental Funds</b>	<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>
<b>Total Fund Balance Governmental Funds</b>	<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>

Source: Annual Comprehensive Financial Report

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Fund:</b>					
Nonspendable	\$ 36,358	\$ 47,057	\$ 36,948	\$ 30,908	\$ 41,637
Restricted	1,661,484	2,027,257	1,619,753	1,667,335	2,639,420
Committed	302,627	73,713	162,803	552,912	215,700
Assigned	138,192	2,806,595	2,171,995	933,377	1,270,511
Unassigned	14,607,791	14,894,680	14,542,699	14,011,508	16,677,056
<b>Total General Fund</b>	<u>16,746,452</u>	<u>19,849,302</u>	<u>18,534,198</u>	<u>17,196,040</u>	<u>20,844,324</u>
<b>All Other Governmental Funds:</b>					
Nonspendable	1,962	250	-	-	17,771
Restricted	6,183,948	17,951,281	22,198,449	52,467,365	67,133,178
Committed	12,374,249	7,958,939	5,185,542	-	-
Assigned	17,784,202	10,692,129	7,614,399	15,389,693	6,408,401
Unassigned	(9,088)	(2,804,301)	(5,173)	(608,244)	(505,647)
Unassigned, Reported In:					
Special Revenue Funds	-	-	-	-	-
<b>Total all Other Governmental Funds</b>	<u>36,335,273</u>	<u>33,798,298</u>	<u>34,993,217</u>	<u>67,248,814</u>	<u>73,053,703</u>
<b>Total Fund Balance Governmental Funds</b>	<u>\$ 53,081,725</u>	<u>\$ 53,647,600</u>	<u>\$ 53,527,415</u>	<u>\$ 84,444,854</u>	<u>\$ 93,898,027</u>

Source: Annual Comprehensive Financial Report

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Revenues:</b>					
Property Tax, Penalties and Interest	\$ 39,066,265	\$ 41,055,549	\$ 43,670,220	\$ 46,386,721	\$ 46,358,658
Sales Tax	-	-	-	-	-
Fines and Forfeitures	2,069,827	1,871,656	1,704,175	1,694,527	1,728,458
Licenses and Permits	235,382	273,691	251,005	227,976	217,823
Intergovernmental Charges	3,904,469	4,224,959	5,475,575	10,187,130	4,593,230
Charges for Services	11,303,077	12,122,446	12,838,970	12,890,519	12,069,944
Investment Income	163,767	110,661	77,218	206,171	381,962
Other Revenue	1,147,963	1,359,159	990,333	1,809,793	4,720,605
Hotel Occupancy Tax	-	467,439	897,733	581,239	512,189
<b>Total Revenues</b>	<u>57,890,750</u>	<u>61,485,560</u>	<u>65,905,229</u>	<u>73,984,076</u>	<u>70,582,869</u>
<b>Expenditures:</b>					
Administrative	2,754,542	3,769,002	3,104,938	3,874,143	1,751,568
Judicial	10,419,042	10,727,971	12,599,526	15,115,711	14,463,921
Financial Administration	4,363,031	4,480,595	4,771,948	4,948,024	4,866,493
Law Enforcement	6,836,550	8,479,326	7,936,968	7,927,862	7,869,640
Correction	14,080,020	14,907,439	17,263,215	17,513,478	18,254,213
Health and Welfare	2,202,043	1,473,970	2,107,570	2,665,818	2,009,005
Fire Protection	888,223	1,239,079	889,690	891,896	895,242
Cultural - Recreation	1,082,887	864,368	1,101,123	1,059,298	891,806
Library	1,713,242	1,578,565	1,798,966	1,803,833	1,746,126
Maintenance	6,347,604	6,527,088	7,169,242	7,901,574	7,496,580
Conservation of Natural Resources	126,653	121,931	132,972	152,709	153,213
Highways and Streets	2,766,295	2,348,398	4,775,498	9,358,962	2,800,705
Election	559,664	605,401	615,639	680,494	584,107
Nondepartmental Other	211,443	217,172	488,855	652,397	3,295,464
Debt Service					
Principal Retirement	3,070,000	2,515,000	2,615,000	2,735,000	2,800,000
Interest and Other	197,172	218,094	190,565	198,954	412,486
Capital Outlay	1,576,580	1,002,446	749,438	346,013	2,144,838
<b>Total Expenditures</b>	<u>59,194,991</u>	<u>61,075,845</u>	<u>68,311,153</u>	<u>77,826,166</u>	<u>72,435,407</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,304,241)</u>	<u>409,715</u>	<u>(2,405,924)</u>	<u>(3,842,090)</u>	<u>(1,852,538)</u>
<b>Other Financing Sources (Uses):</b>					
Bond Escrow Payment	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Tax Notes Issued	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	-	-	-	-	-
Insurance recoveries	-	-	-	-	-
Transfers in	880,388	2,366,624	1,558,726	1,600,669	1,180,460
Transfers Out	(854,392)	(2,338,169)	(1,515,470)	(1,555,104)	(1,180,460)
<b>Total Other Financing Sources (Uses)</b>	<u>5,765,996</u>	<u>28,455</u>	<u>8,843,256</u>	<u>45,565</u>	<u>25,283,103</u>
Prior Period Adjustment	-	-	-	-	-
<b>Net Change In Fund Balance</b>	<u>\$ 4,461,755</u>	<u>\$ 438,170</u>	<u>\$ 6,437,332</u>	<u>\$ (3,796,525)</u>	<u>\$ 23,430,565</u>
Debt Service as a Percentage of Noncapital Expenditures	5.7%	4.5%	4.2%	3.8%	4.6%

Source: Annual Comprehensive Financial Report

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Revenues:</b>					
Property Tax, Penalties and Interest	\$ 50,915,000	\$ 55,509,883	\$ 58,221,438	\$ 56,756,119	\$ 55,650,519
Sales Tax	-	11,775,935	18,466,035	18,951,283	32,853,089
Fines and Forfeitures	3,724,735	2,406,961	1,505,193	1,553,588	1,715,933
Licenses and Permits	352,784	412,878	339,179	313,684	307,329
Intergovernmental Charges	4,494,199	4,598,266	4,859,391	7,350,980	9,712,200
Charges for Services	13,008,576	14,385,917	13,061,544	12,581,572	10,714,148
Investment Income	880,289	1,371,648	783,703	314,090	696,210
Other Revenue	665,939	1,618,363	327,243	766,415	722,691
Hotel Occupancy Tax	948,271	1,185,106	882,768	405,174	590,257
<b>Total Revenues</b>	<u>74,989,793</u>	<u>93,264,957</u>	<u>98,446,494</u>	<u>98,992,905</u>	<u>112,962,376</u>
<b>Expenditures:</b>					
Administrative	1,839,075	1,659,949	1,687,697	1,733,326	1,790,617
Judicial	14,880,381	15,795,676	15,857,276	17,215,114	17,935,733
Financial Administration	5,618,046	6,935,748	5,515,095	5,689,517	4,883,093
Law Enforcement	8,042,422	9,029,174	11,178,599	11,389,441	12,019,488
Correction	24,146,659	36,654,519	30,622,862	24,600,104	22,161,143
Health and Welfare	1,633,729	2,195,985	2,501,908	2,203,991	2,659,907
Fire Protection	887,432	887,852	880,538	882,917	869,478
Cultural - Recreation	553,248	721,405	780,828	721,559	790,015
Library	1,570,984	1,681,502	1,743,906	1,647,137	1,794,680
Maintenance	6,343,346	6,614,905	6,208,223	6,075,876	5,077,398
Conservation of Natural Resources	118,492	132,165	148,198	145,827	170,526
Highways and Streets	2,813,234	3,698,287	9,136,448	6,161,772	10,135,468
Election	697,437	653,977	759,975	779,171	886,509
Nondepartmental Other	692,973	2,390,698	14,729,215	3,204,596	2,724,733
Debt Service					
Principal Retirement	2,840,000	2,880,000	2,915,000	2,538,348	2,518,927
Interest and Other	1,010,501	974,750	938,531	2,092,236	1,813,677
Capital Outlay	-	10,990	-	7,750,564	15,277,811
<b>Total Expenditures</b>	<u>73,687,959</u>	<u>92,917,582</u>	<u>105,604,299</u>	<u>94,831,496</u>	<u>103,509,203</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,301,834</u>	<u>347,375</u>	<u>(7,157,805)</u>	<u>4,161,409</u>	<u>9,453,173</u>
<b>Other Financing Sources (Uses):</b>					
Bond Escrow Payment	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
Tax Notes Issued	-	-	-	-	-
Certificates of Obligation Issued	-	-	-	22,875,000	-
Premium on CO's Issued	-	-	-	3,488,426	-
Issuance of Capital Lease	-	-	6,937,620	-	-
Insurance recoveries	-	-	-	1,568,027	-
Transfers in	2,381,511	1,362,728	3,982,736	4,738,683	3,348,772
Transfers Out	(2,320,214)	(1,144,228)	(3,882,736)	(5,914,106)	(3,348,772)
<b>Total Other Financing Sources (Uses)</b>	<u>61,297</u>	<u>218,500</u>	<u>7,037,620</u>	<u>26,756,030</u>	<u>-</u>
Prior Period Adjustment	-	-	-	-	-
<b>Net Change In Fund Balance</b>	<u>\$ 1,363,131</u>	<u>\$ 565,875</u>	<u>\$ (120,185)</u>	<u>\$ 30,917,439</u>	<u>\$ 9,453,173</u>

Debt Service as a Percentage of Noncapital Expenditures	5.2%	4.1%	3.6%	4.6%	4.9%
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Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Property Tax	\$ 38,757,085	\$ 41,155,755	\$ 43,941,869	\$ 47,095,470	\$ 46,817,189
Bingo Tax	238,358	247,387	239,832	172,616	102,469
Mixed Beverage Tax	514,340	704,831	741,750	638,339	686,872
Sales Tax	-	-	-	-	-
Hotel Occupancy Tax	-	467,439	897,733	581,239	512,189
<b>Total</b>	<u>\$ 39,509,783</u>	<u>\$ 42,575,412</u>	<u>\$ 45,821,184</u>	<u>\$ 48,487,664</u>	<u>\$ 48,118,719</u>

Source: Annual Comprehensive Financial Report

**ECTOR COUNTY, TEXAS**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Property Tax	\$ 50,889,066	\$ 55,653,862	\$ 58,221,438	\$ 56,841,267	\$ 55,655,208
Bingo Tax	109,036	133,394	102,956	83,049	115,095
Mixed Beverage Tax	902,226	978,320	722,915	754,448	907,185
Sales Tax	-	11,775,935	18,466,035	18,951,283	32,853,089
Hotel Occupancy Tax	948,271	1,185,106	882,768	405,174	590,257
<b>Total</b>	<u>\$ 52,848,599</u>	<u>\$ 69,726,617</u>	<u>\$ 78,396,112</u>	<u>\$ 77,035,221</u>	<u>\$ 90,120,834</u>

Source: Annual Comprehensive Financial Report





**ECTOR COUNTY, TEXAS**  
**ASSESSED VALUE AND ESTIMATED**  
**ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

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			
2013	\$ 3,768,789,226	\$ 6,824,921,171	\$ 57,118,469	\$ 3,464,288,148	\$ 1,855,489,333	\$ 12,259,627,681	0.318278
2014	4,193,879,739	7,660,314,062	78,155,838	3,131,201,321	1,291,133,001	13,772,417,959	0.297296
2015	4,644,189,173	8,159,816,971	83,850,959	3,144,711,619	1,357,492,811	14,675,075,911	0.297296
2016	5,055,743,020	6,500,912,578	97,380,610	3,885,179,079	1,569,992,331	13,969,222,956	0.335000
2017	5,253,275,848	6,390,103,517	80,092,826	3,405,881,241	2,581,380,086	12,547,973,346	0.370000
2018	5,398,765,079	5,505,312,494	71,588,281	3,301,419,135	1,388,259,947	12,888,825,042	0.038721
2019	5,733,616,954	5,813,405,124	82,890,084	3,660,541,791	1,423,208,390	13,867,245,563	0.397000
2020	6,564,931,227	8,240,111,915	103,694,174	4,299,161,724	3,259,751,265	15,948,147,775	0.365000
2021	7,099,373,352	7,767,645,917	105,009,538	3,883,391,689	3,256,259,636	15,599,160,860	0.365010
2022	8,786,094,091	6,242,802,279	124,047,119	3,646,547,852	3,509,995,826	15,289,495,515	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, 2022**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>County Direct Rates:</b>					
General Operating Rate	\$ 0.29207	\$ 0.28000	\$ 0.27906	\$ 0.31360	\$ 0.34676
Debt Service Rate	0.0262	0.01730	0.01824	0.02140	0.02324
<b>Total Direct Rate</b>	<u>0.3183</u>	<u>0.29730</u>	<u>0.29730</u>	<u>0.33500</u>	<u>0.37000</u>
City of Odessa	0.5128	0.51275	0.47585	0.47059	0.47059
Independent School District	1.1195	1.16100	1.11610	1.15000	1.15000
Odessa College	0.1872	0.17413	0.17660	0.19120	0.20465
County Utility District	0.0982	0.08035	0.07015	0.08020	0.08499
City of Goldsmith	0.0818	0.06550	0.07157	0.06620	0.10872
Hospital District	0.0498	0.04565	0.05099	0.07334	0.08250
<b>Total Overlapping Rate</b>	<u>2.0492</u>	<u>2.03937</u>	<u>1.96125</u>	<u>2.03153</u>	<u>2.10145</u>
<b>Total Direct and Overlapping Rate</b>	<u>\$ 2.36746</u>	<u>\$ 2.33667</u>	<u>\$ 2.25854</u>	<u>\$ 2.36653</u>	<u>\$ 2.47145</u>

Source: Ector County Appraisal District

**ECTOR COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING**  
**PROPERTY TAX RATES (PER \$100 OF PROPERTY VALUE)**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>County Direct Rates:</b>					
General Operating Rate	\$ 0.35697	\$ 0.37012	\$ 0.34035	\$ 0.34254	\$ 0.33958
Debt Service Rate	0.03024	0.02688	0.02465	0.02247	0.02542
<b>Total Direct Rate</b>	<u>0.38721</u>	<u>0.39700</u>	<u>0.36500</u>	<u>0.36501</u>	<u>0.36500</u>
City of Odessa	0.49325	0.47660	0.47660	0.47712	0.47712
Independent School District	1.14957	1.27957	1.17792	1.17792	1.17792
Odessa College	0.20642	0.19966	0.18679	0.18897	0.20172
County Utility District	0.08789	0.09792	0.09467	0.09581	0.09929
City of Goldsmith	0.13872	0.12233	0.11346	0.09167	0.01425
Hospital District	0.11792	0.11272	0.11272	0.15000	0.15000
<b>Total Overlapping Rate</b>	<u>2.19377</u>	<u>2.28880</u>	<u>2.16216</u>	<u>2.18149</u>	<u>2.12030</u>
<b>Total Direct and Overlapping Rate</b>	<u>\$ 2.58098</u>	<u>\$ 2.68580</u>	<u>\$ 2.52716</u>	<u>\$ 2.54650</u>	<u>\$ 2.48530</u>

Source: Ector County Appraisal District

**ECTOR COUNTY, TEXAS**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**September 30, 2022**

	2022			2013		
	Taxable Assessed	Ranking	Percent of Total Taxable	Taxable Assessed	Ranking	Percent of Total Taxable
	Value		Value	Value		Value
Oncor Elecctric Delivery Co. LLC	\$ 345,230,729	1	2.26%	\$ -	-	0.00%
Fasken Oil & Ranch	231,759,183	2	1.52%	-	-	0.00%
Occidental Permian Ltd	193,249,009	3	1.26%	810,640,010	1	6.52%
La Frontera Holdings LLC	185,857,661	4	1.22%	-	-	0.00%
Firebird Energy LLC	172,894,404	5	1.13%	-	-	0.00%
COG Operating	164,979,141	6	1.08%	194,557,471	9	1.56%
Halliburton Energy Services	144,047,517	7	0.94%	-	-	0.00%
DCP Operating	112,785,985	8	0.74%	-	-	0.00%
GCC Permian LLC	102,941,401	9	0.67%	-	-	0.00%
Contango Resources Inc	94,579,735	10	0.61%	-	-	0.00%
XTO Energy Inc.	-	-	-	265,773,773	3	2.14%
Odessa Ector Power Partners	-	-	-	238,475,463	5	1.92%
Apache Corporation	-	-	-	251,857,524	4	2.03%
Sandridge Exploraion & Production	-	-	-	206,678,314	7	1.66%
Oxy USA WTP LP	-	-	-	222,788,260	6	1.79%
Devon Energy	-	-	-	197,931,744	8	1.59%
ConocoPhillips	-	-	-	375,281,223	2	3.02%
Oxy USA Inc	-	-	-	175,877,910	10	1.41%
All Other Taxpayers	13,541,170,750	-	88.57%	9,495,643,899	-	76.36%
<b>Total</b>	<b>\$ 15,289,495,515</b>	<b>-</b>	<b>100.00%</b>	<b>\$ 12,435,505,591</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, 2022**

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
2013	\$ 39,698,641	\$ 39,368,284	99.2%	\$ 211,066	\$ 39,579,350	99.7%
2014	41,657,287	41,158,964	98.8%	363,475	41,522,439	99.7%
2015	43,831,641	43,055,982	98.2%	557,761	43,613,743	99.5%
2016	46,796,897	45,168,162	96.5%	1,347,406	46,515,568	99.4%
2017	46,427,501	45,635,150	98.3%	1,235,933	46,871,083	101.0%
2018	50,270,439	48,861,755	97.2%	921,035	49,782,790	99.0%
2019	55,053,696	53,646,493	97.4%	747,129	54,393,622	98.8%
2020	58,210,728	56,417,626	96.9%	657,626	57,075,252	98.0%
2021	56,940,900	55,109,888	96.8%	637,257	55,747,145	97.9%
2022	55,810,112	53,763,897	96.3%	-	53,763,897	96.3%

Source: Ector County Appraisal District Collection Reports.

**ECTOR COUNTY, TEXAS**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

<b>Governmental Activities</b>							
<b>Fiscal Year</b>	<b>Finance Purchased Agreement</b>	<b>Certificate of Obligation</b>	<b>Certificate of Obligation Premium</b>	<b>Tax Notes</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income</b>	<b>Debt Per Capita</b>
2013	\$ -	\$ 10,500,000	\$ -	\$ -	\$10,500,000	0.32%	\$ 77
2014	-	7,985,000	-	-	7,985,000	0.23%	58
2015	-	14,170,000	-	-	14,170,000	0.40%	103
2016	-	11,435,000	-	-	11,435,000	0.31%	83
2017	-	8,635,000	1,814,995	23,435,000	32,070,000	0.80%	234
2018	-	5,795,000	1,725,908	23,435,000	30,955,908	0.78%	226
2019	-	2,915,000	1,640,349	23,435,000	27,990,349	0.75%	204
2020	6,937,620	-	1,558,178	23,435,000	31,930,798	0.09%	233
2021	6,639,272	21,585,000	4,542,846	22,485,000	55,252,118	0.05%	335
2022	6,314,401	20,460,000	4,271,528	21,495,000	52,540,929	0.05%	318

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, 2022*

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		
2013	\$ 10,500,000	\$ 546,829	\$ 9,953,171	0.08%	\$ 73
2014	7,985,000	205,004	7,779,996	0.06%	57
2015	14,170,000	150,453	14,019,547	0.10%	102
2016	11,435,000	180,458	11,254,542	0.08%	82
2017	33,884,995	183,694	33,701,301	0.25%	246
2018	30,955,908	-	30,955,908	0.25%	226
2019	27,990,349	230,083	27,760,266	0.20%	202
2020	24,993,178	315,317	24,677,861	0.19%	180
2021	48,612,846	241,776	48,371,070	0.19%	293
2022	46,226,528	330,457	45,896,071	0.30%	278

Source: Annual Comprehensive Financial Report





**ECTOR COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL**  
**ACTIVITIES DEBT**  
**September 30, 2022**

<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>\$ 52,540,929</u>	100%	<u>\$ 52,540,929</u>
Overlapping Debt:			
City of Odessa (Note)	136,337,533	87.56%	119,377,144
Ector County Independent School District	136,904,187	100%	136,904,187
Ector County Hospital District	33,275,000	100%	33,275,000
Odessa College	<u>59,585,000</u>	100%	<u>59,585,000</u>
Total Overlapping Debt	<u>366,101,720</u>		<u>349,141,331</u>
<b>Total Direct and Overlapping Debt</b>	<b><u><u>\$ 418,642,649</u></u></b>		<b><u><u>\$ 401,682,260</u></u></b>

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, 2022**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Debt Limit	\$ 3,064,906,920	\$ 3,443,104,490	\$ 3,668,768,978	\$ 3,492,305,739	\$ 3,136,993,337
Total Debt to Limit	9,953,171	7,779,996	14,019,547	11,254,545	31,886,306
Legal Debt Margin	<u>\$ 3,054,953,749</u>	<u>\$ 3,435,324,494</u>	<u>\$ 3,654,749,431</u>	<u>\$ 3,481,051,194</u>	<u>\$ 3,105,107,031</u>
	0.32%	0.23%	0.38%	0.32%	1.02%

Sources: Comprehensive Annual Financial Statements

**ECTOR COUNTY, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt Limit	\$ 3,222,206,261	\$ 3,466,811,391	\$ 3,987,036,944	\$ 3,899,790,215	\$ 3,822,373,879
Total Debt to Limit	28,915,309	26,119,917	23,119,678	43,828,224	41,624,544
Legal Debt Margin	<u>\$ 3,193,290,952</u>	<u>\$ 3,440,691,474</u>	<u>\$ 3,963,917,266</u>	<u>\$ 3,855,961,991</u>	<u>\$ 3,780,749,335</u>

	0.90%	0.75%	0.58%	1.12%	1.09%
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Assessed Value 2021 Tax Roll	<u>15,289,495,515</u>
Debt Limit, 25% of Assessed Value	<u>3,822,373,879</u>
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	41,955,000
Less: Fund Balance in Debt Service Funds	<u>330,456</u>
Net Bonded Debt	<u>41,624,544</u>
Debt Margin	<u><u>\$ 3,780,749,335</u></u>

Sources: Comprehensive Annual Financial Statements

**ECTOR COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

<u>Year</u>	<u>Estimated Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>	<u>School Enrollment</u>
2013	137,130	\$ 3,324,991,110	\$ 24,247	3.9	29,649
2014	137,130	3,527,806,380	25,726	3.4	30,796
2015	137,130	3,583,892,550	26,135	4.2	31,900
2016	137,130	3,742,963,350	27,295	6.6	31,480
2017	137,130	4,021,885,770	29,329	3.7	32,285
2018	137,130	3,742,963,350	27,295	2.7	32,974
2019	137,130	4,197,000,780	30,606	2.9	32,179
2020	137,130	3,970,462,020	28,954	11.5	33,159
2021	165,171	4,782,361,134	28,954	5.9	33,707
2022	165,171	4,508,342,445	27,295	3.8	31,775

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, 2022**

<u>Ten Largest Employers</u>	<u>2022</u>			<u>2013</u>		
	<u>Ranking</u>	<u>Employed</u>	<u>Percentage Total County Employment</u>	<u>Ranking</u>	<u>Employed</u>	<u>Percentage Total County Employment</u>
Ector County ISD	1	4,161	5.30%	1	3,413	4.59%
NexTier Complete Solutions	2	2,400	3.05%	-	-	-
Saulsbury Companies	3	2,200	2.80%	3	1,628	-
Halliburton	4	1,800	2.29%	4	1,200	1.61%
Medical Center Hospital	5	1,406	1.79%	2	1,899	2.55%
City of Odessa	6	930	1.18%	6	889	1.20%
Odessa Regional Medical Center	7	809	1.03%	5	1,100	1.48%
HEB	8	764	0.97%	-	628	0.84%
Ector County	9	700	0.89%	8	816	1.10%
Univ of Texas Permian Basin	10	580	0.74%	-	-	-
Walmart	-	-	-	7	868	-
Nurses Unlimited	-	-	-	9	639	0.86%
Weatherford CPS	-	-	-	10	550	0.74%
<b>Total Employment</b>		<u>78,576</u>			<u>74,379</u>	

Sources: Odessa Chamber of Commerce



**ECTOR COUNTY, TEXAS**

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

**LAST TEN FISCAL YEARS**

**September 30, 2022**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>Governmental Activities:</b>										
Administrative	17.0	17.0	17.0	18.0	17.0	17.0	17.0	15.0	12.0	12.0
Judicial	120.0	129.5	130.0	142.5	144.0	150.0	140.0	160.0	158.0	156.0
Financial Administration	44.0	46.0	46.0	46.0	46.0	46.0	48.0	33.0	33.0	31.5
Law Enforcement	104.5	108.5	108.5	108.5	108.5	108.5	111.5	133.5	133.5	136.5
Correction	198.0	196.0	199.5	198.5	197.5	194.0	194.0	281.0	252.0	229.0
Health and Welfare	25.5	27.0	27.0	21.5	21.0	19.5	19.5	10.0	11.0	11.0
Cultural/Recreation	14.5	13.5	16.5	14.0	15.5	9.5	9.0	10.0	9.0	9.0
Library	24.0	25.0	25.5	25.5	24.0	20.0	21.5	21.5	22.5	23.0
Maintenance	54.0	40.5	42.5	43.0	43.0	39.0	54.5	52.5	53.5	54.5
Highways/Streets	27.0	27.0	27.0	26.0	30.0	27.0	27.0	41.0	45.0	44.0
Election	5.5	5.5	5.5	5.5	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total Governmental Activities Full-time Equivalent</b>	<u>634.0</u>	<u>635.5</u>	<u>645.0</u>	<u>649.0</u>	<u>651.5</u>	<u>635.5</u>	<u>647.0</u>	<u>762.5</u>	<u>734.5</u>	<u>711.5</u>
<b>Business-Type Activities:</b>										
Coliseum	11.0	11.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Airport	-	-	-	1.0	2.0	2.0	2.0	2.0	2.0	-
<b>Total Business-Type Activities Full-time Equivalent</b>	<u>11.0</u>	<u>11.0</u>	<u>13.0</u>	<u>14.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>13.0</u>
<b>Total Primary Government Full-time Equivalent</b>	<u>645.0</u>	<u>646.5</u>	<u>658.0</u>	<u>663.0</u>	<u>666.5</u>	<u>650.5</u>	<u>662.0</u>	<u>777.5</u>	<u>749.5</u>	<u>724.5</u>

Source: Ector County Budget

**ECTOR COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

<u>Function/Program</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Judicial: (1)					
County Courts:					
Criminal Case Filings	5,270	6,106	5,288	5,087	4,785
Civil Case Filings	638	607	574	528	488
Juvenile Case Filings	120	151	148	138	126
District Courts:					
Criminal Case Filings	2,436	2,142	1,385	2,929	3,728
Civil Case Filings	4,290	2,492	3,329	2,007	1,984
Justice of the Peace Case Filings	11,092	12,017	10,510	11,382	12,339
Law Enforcement: (2)					
Number of Law Enforcement Employees	93.0	96.0	96.0	96.0	96.0
Number of Administrative Employees	12.5	12.5	12.5	12.5	12.5
Correction: (3)					
Average Daily Adult Inmate Population	625	623	837	825	786
Average Daily Juvenile Detention Population	46	46	46	46	46
Number of Prisoners Booked	9,944	9,454	10,040	10,990	10,531
Number of Prisoners Released	10,152	9,819	10,010	10,005	10,176
Number of Correction Employees (2)	188.5	184.0	187.5	186.5	187.5
Number of Administrative Employees (2)	9.5	12.0	12.0	12.0	10.0
Equipment Services: (4)					
Fuel Dispensed (Gallons):					
Unleaded	182,107	177,670	158,170	173,902	177,903
Diesel	50,640	43,518	25,255	41,644	37,002
Highways and Streets: (5)					
Miles of Road Striped	194	172	170	111	199
Miles of Road Resurfaced	55	55	36	14	5
Maintenance: (5)					
Cemetery Burials	309	291	318	318	309
Ector County Wellness Center Visits (6)	4,664	4,747	4,544	3,438	3,562
Motor Vehicle Sales Tax Collections (7)	39,431,694	43,846,277	41,213,289	28,821,567	33,337,358
Motor Vehicle Collections	16,281,368	17,136,127	17,330,311	16,919,752	17,940,047
Coliseum Event Days (8)	222	272	269	263	322
Coliseum Event Attendance	321,830	247,262	298,745	262,149	269,137
Airport fuel sales (gallons) (9)	-	-	-	464,472	525,000
Airport landings	-	-	-	2,920	3,960
Airport departures	-	-	-	2,920	3,960

Sources:

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



**ECTOR COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

<u>Function/Program</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Judicial: (1)					
County Courts:					
Criminal Case Filings	5,732	6,196	4,941	3,963	3,945
Civil Case Filings	857	924	858	869	1,058
Juvenile Case Filings	92	120	88	79	96
District Courts:					
Criminal Case Filings	2,917	2,702	2,272	2,352	2,307
Civil Case Filings	2,268	2,244	1,680	1,788	1,765
Justice of the Peace Case Filings	18,976	25,856	21,749	13,797	19,627
Law Enforcement: (2)					
Number of Law Enforcement Employees	96.0	98.0	98	113	118
Number of Administrative Employees	12.5	12.5	12.5	12.5	13
Correction: (3)					
Average Daily Adult Inmate Population	707	818	836	785	814
Average Daily Juvenile Detention Population	46	46	46	-	46
Number of Prisoners Booked	10,573	9,573	8,030	7,950	7,868
Number of Prisoners Released	10,062	8,976	7,820	7,981	7,999
Number of Correction Employees (2)	184.0	184.0	184	190	190
Number of Administrative Employees (2)	10.0	10.0	10	10	10
Equipment Services: (4)					
Fuel Dispensed (Gallons):					
Unleaded	172,812	177,254	183,715	183,815	193,769
Diesel	32,409	30,444	43,048	46,107	43,467
Highways and Streets: (5)					
Miles of Road Striped	114	17	123	247	91
Miles of Road Resurfaced	25	14	71	7	15
Maintenance: (5)					
Cemetery Burials	314	306	321	405	208
Ector County Wellness Center Visits (6)	3,310	3,141	2,917	4,014	-
Motor Vehicle Sales Tax Collections (7)	45,595,364	45,401,418	35,835,057	37,844,748	49,474,690
Motor Vehicle Collections	20,479,635	21,390,986	18,447,034	18,670,431	19,958,336
Coliseum Event Days (8)	272	214	181	221	184
Coliseum Event Attendance	321,005	241,963	122,189	161,860	204,000
Airport fuel sales (gallons) (9)	645,072	705,206	526,866	513,150	542,161
Airport landings	3,118	3,175	2,455	2,126	2,445
Airport departures	2,728	2,793	2,179	2,001	2,387

Sources:

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

**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

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

Source: Ector County Assets Report

**ECTOR COUNTY, TEXAS**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
**September 30, 2022**

<u>Function/Program</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Judicial:					
District Courtrooms	5	5	5	5	5
County Courtrooms	3	3	3	3	3
Justice of Peace Courtrooms	1	1	1	1	1
Correction:					
Adult Inmate Beds	667	667	667	1079	1,079
Juvenile Beds	48	48	48	48	48
Cultural and Recreation:					
Number of County Parks	1	1	1	1	1
Number of Senior Centers	3	3	3	2	2
Highways and Streets:					
Paved Roads Maintained	903	903	903	903	903
Business Type:					
Coliseum	1	1	1	1	1
Airport	1	1	1	1	1

Source: Ector County Assets Report

**ECTOR COUNTY, TEXAS**

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

**September 30, 2022**

<b>Valuation Year</b>	<b>(a) Actuarial Value of Assets</b>	<b>(b) Actuarial Accrued Liability</b>	<b>(a/b) Funded Ratio</b>	<b>(b-a) Unfunded Actuarial Accrued Liability</b>	<b>(c) Annual Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll</b>	<b>Total TCDRS Required Contribution Rate</b>
2012	\$ 127,029,596	\$ 150,805,308	84.2%	\$ 23,775,712	\$ 26,100,912	91.1%	13.48%
2013	129,745,287	153,608,405	84.5%	23,863,118	27,433,774	87.0%	14.82%
2014	133,228,049	156,563,437	85.1%	23,335,388	30,263,252	77.1%	15.91%
2015	139,333,004	169,882,340	82.0%	30,549,336	31,788,814	96.1%	15.56%
2016	211,476,682	245,391,008	86.2%	33,914,326	31,970,895	106.1%	16.26%
2017	219,909,205	255,159,554	86.2%	35,250,349	32,741,541	107.7%	17.73%
2018	224,774,914	260,882,750	86.2%	36,107,836	32,341,721	111.6%	19.10%
2019	235,390,191	272,491,501	86.4%	37,101,310	37,947,622	97.8%	17.95%
2020	253,244,957	298,165,047	84.9%	44,920,090	43,733,013	102.7%	17.95%
2021	265,289,691	304,637,898	87.1%	39,348,207	39,348,207	100.0%	16.49%

Source: Texas County and District Retirement System