

ECTOR COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

**For the Fiscal Year Ended
September 30, 2023**

ECTOR COUNTY, TEXAS

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**For the Fiscal Year Ended
September 30, 2023**



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

**TRISTAN MARQUEZ
ECTOR COUNTY AUDITOR**



ECTOR COUNTY, TEXAS

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INTRODUCTORY SECTION



**ECTOR COUNTY, TEXAS
LISTING OF ELECTED COUNTY OFFICIALS
AS OF SEPTEMBER 30, 2023**

**County Judge – Dustin Fawcett
Commissioner – Mike Gardner
Commissioner – D. Greg Simmons
Commissioner – Don Stringer
Commissioner – Billy Hall**

**District Judge – Denn Whalen
District Judge – Justin Low
District Judge – Lori Ruiz-Crutcher
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 #1 – Carlos Chavez
Justice of the Peace #2 – Missi Walden
Justice of the Peace #3 – William Bowen
Justice of the Peace #4 – Elizabeth Baeza
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) – Tristan Marquez



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

ECTOR COUNTY, TEXAS
Ector County Auditor's Office
1010 East 8th Street

July 19, 2024

To the Honorable District Judges, Members of the Commissioners Court, and Citizens of Ector County (the "County"), Texas:

The Annual Comprehensive Financial Report of Ector County, Texas for the fiscal year ended September 30, 2023 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, 2023, 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, 2023, 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.

Management's discussion and analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

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 3.2%. The September 30, 2023 unemployment rate was 3.4%.

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, 2023, the price per barrel was approximately \$79. Since that date, the price per barrel has decreased to approximately \$91. At September 30, 2023, the Permian Basin active rig count was 215 as compared to 233 for the same period in 2022. 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.

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 \$1,447,622 in 2023 as compared to \$1,180,514 in 2022. 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 2022-2023 school year, Odessa College's enrollment was 7,995 while UTPB's undergraduate enrollment was 7,500. 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.

For additional information regarding the economic growth, visit www.odessatex.com.

AWARDS AND ACKNOWLEDGEMENTS

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to Ector County for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2022. 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 2023 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,

Tristan Marquez
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, 2022

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, 2023, 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, 2023, 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 July 19, 2024 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
July 19, 2024



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, 2023. 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 \$62,493,059, an increase of \$34,392,574 from the previous year. Total net position includes \$34,312,984 restricted for creditors, federal grants and other restrictions imposed by law and \$67,003,222 invested in capital assets and an unrestricted deficit of \$38,823,147.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$117,419,097; of which \$21,515,132 or 18.3% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the General Fund was \$21,622,057, which represents an increase of \$4,945,001 from the prior year.
- The General Fund's fund balance of \$26,355,350, including \$21,622,057 unassigned, represents 33.43% of the General Fund expenditures for fiscal year 2023.
- The County's bonded indebtedness decreased by \$2,220,000 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 special revenue funds, 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 basis of 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 \$62,493,059 at the close of this fiscal year.

STATEMENT OF NET POSITION

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total Activities</u> | |
|---------------------------------------|--------------------------------|----------------------|---------------------------------|----------------------|-------------------------|----------------------|
| | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> |
| Current and Other Assets | \$ 161,645,291 | \$ 156,961,160 | \$ 4,790,067 | \$ 4,826,304 | \$ 166,435,358 | \$ 161,787,464 |
| Capital assets, net | 70,345,431 | 64,158,123 | 14,645,619 | 15,695,783 | 84,991,050 | 79,853,906 |
| Total Assets | 231,990,722 | 221,119,283 | 19,435,686 | 20,522,087 | 251,426,408 | 241,641,370 |
| Deferred Outflows of Resources | 21,723,248 | 25,542,505 | - | - | 21,723,248 | 25,542,505 |
| Current Liabilities | 35,205,176 | 43,019,920 | 292,250 | 114,937 | 35,497,426 | 43,134,857 |
| Long-Term Liabilities | 136,946,343 | 145,487,486 | 55,359 | 57,980 | 137,001,702 | 145,545,466 |
| Non Departmental and Other | 172,151,519 | 188,507,406 | 347,609 | 172,917 | 172,499,128 | 188,680,323 |
| Deferred Inflows of Resources | 35,555,220 | 47,712,169 | 2,602,249 | 2,690,898 | 38,157,469 | 50,403,067 |
| Net Investment in Capital Assets | 52,412,962 | 42,812,348 | 14,590,260 | 15,694,328 | 67,003,222 | 58,506,676 |
| Restricted | 34,312,984 | 38,066,253 | - | - | 34,312,984 | 38,066,253 |
| Unrestricted (deficit) | (40,718,715) | (70,436,388) | 1,895,568 | 1,963,944 | (38,823,147) | (68,472,444) |
| Total Net Position | \$ 46,007,231 | \$ 10,442,213 | \$ 16,485,828 | \$ 17,658,272 | \$ 62,493,059 | \$ 28,100,485 |

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

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

The unrestricted portion of the County's net position increased \$29,717,673 from the previous year. During the year, the County's current year recognized a decrease in other post-employment benefits (OPEB) of \$30,068,865 resulting in a OPEB liability of \$61,171,988 as reflected in Note 8, and the current year's net pension liability decreased by \$34,056,335 resulting in a net pension liability of \$23,909,997 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 decreased \$3,753,269 from the prior year.

At the end of the fiscal year, in the governmental activities, the unrestricted net position reflected a negative \$40,718,715, which is attributable largely to the decrease in 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

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

new employees who subsequently retire from the County will be financially responsible for their health coverage including dependents. Additionally, the Court is evaluating various other options to reduce the OPEB liability.

For the fiscal year ended September 30, 2023, the Self-Funded Health Benefit Fund had excess reserves of \$6,159,477 or was reserved at 50% 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:

| | Governmental Activities | | Business-Type Activities | | Total Activities | |
|---------------------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 13,291,738 | \$ 15,670,762 | \$ 1,092,196 | \$ 1,174,006 | \$ 14,383,934 | \$ 16,844,768 |
| Operating Grants and Contributor | 8,498,343 | 7,726,013 | 57,364 | 191,147 | 8,555,707 | 7,917,160 |
| General Revenues: | | | | | | |
| Property Taxes | 60,609,187 | 55,655,208 | - | 794 | 60,609,187 | 55,656,002 |
| Bingo Taxes | 125,002 | 115,095 | - | - | 125,002 | 115,095 |
| Mixed Beverage Taxes | 899,822 | 907,185 | - | - | 899,822 | 907,185 |
| Hotel Occupancy Tax | 723,811 | 590,257 | 723,811 | 590,257 | 1,447,622 | 1,180,514 |
| Sales Tax | 36,949,285 | 32,853,089 | - | - | 36,949,285 | 32,853,089 |
| Investment Earnings | 5,399,455 | 749,887 | 123,740 | 33,718 | 5,523,195 | 783,605 |
| Miscellaneous | 1,640,991 | 277,448 | - | - | 1,640,991 | 277,448 |
| Total Revenues | 128,137,634 | 114,544,944 | 1,997,111 | 1,989,922 | 130,134,745 | 116,534,866 |
| Expenses | | | | | | |
| Administrative | 7,380,795 | 2,073,173 | - | - | 7,380,795 | 2,073,173 |
| Judicial | 18,509,904 | 18,364,557 | - | - | 18,509,904 | 18,364,557 |
| Financial administration | 7,472,598 | 4,873,218 | - | - | 7,472,598 | 4,873,218 |
| Law enforcement | 12,802,058 | 12,359,187 | - | - | 12,802,058 | 12,359,187 |
| Correction | 23,498,540 | 22,045,572 | - | - | 23,498,540 | 22,045,572 |
| Health and welfare | 2,524,692 | 2,733,793 | - | - | 2,524,692 | 2,733,793 |
| Fire protection | 911,638 | 870,120 | - | - | 911,638 | 870,120 |
| Cultural-recreation | 842,209 | 976,627 | - | - | 842,209 | 976,627 |
| Library | 1,954,483 | 1,874,558 | - | - | 1,954,483 | 1,874,558 |
| Maintenance | 5,943,007 | 5,595,254 | - | - | 5,943,007 | 5,595,254 |
| Conservation of natural resources | 189,146 | 170,526 | - | - | 189,146 | 170,526 |
| Highways and streets | 7,950,504 | 11,676,911 | - | - | 7,950,504 | 11,676,911 |
| Planning and development | 767,152 | - | - | - | 767,152 | - |
| Election | 719,259 | 945,586 | - | - | 719,259 | 945,586 |
| Interest on long-term debt | 1,306,554 | 1,415,728 | - | - | 1,306,554 | 1,415,728 |
| Coliseum | - | - | 2,503,842 | 2,309,213 | 2,503,842 | 2,309,213 |
| Airport | - | - | 665,713 | 659,686 | 665,713 | 659,686 |
| Total Expenses | 92,772,539 | 85,974,810 | 3,169,555 | 2,968,899 | 95,942,094 | 88,943,709 |
| Excess (deficiency) Before Transfers/ | | | | | | |
| Gain on Sale of Capital Assets | 35,365,095 | 28,570,134 | (1,172,444) | (978,977) | 34,192,651 | 27,591,157 |
| Gain on Sale of Assets | 199,923 | 46,348 | - | - | 199,923 | 46,348 |
| Total Transfer/Gain on Sale | 199,923 | 46,348 | - | - | 199,923 | 46,348 |
| Changes in Net Position | 35,565,018 | 28,616,482 | (1,172,444) | (978,977) | 34,392,574 | 27,637,505 |
| Net Position - Beginning | 10,442,213 | (21,496,259) | 17,658,272 | 18,637,249 | 28,100,485 | (2,859,010) |
| Prior Period Adjustment | - | 3,321,990 | - | - | - | 3,321,990 |
| Net Position - Ending | \$ 46,007,231 | \$ 10,442,213 | \$ 16,485,828 | \$ 17,658,272 | \$ 62,493,059 | \$ 28,100,485 |

ECTOR COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental Activities. Net position of the governmental activities increased by \$35,565,018 during the year. Total revenues increased approximately \$15.3 million over prior year. The increase is due to sales tax, property taxes, and gain on investments increased approximately \$4 million, \$5 million and \$4.5 million respectively from the prior year.

Total expenses increased \$6.7 million, which is primarily attributable to the increase in highway and streets and administrative expenditures.

Business-Type Activities. Net position of the business-type activities decreased from the previous year by \$1,172,444 and was primarily the result of a transfer of monies into the Coliseum and Airport funds in 2021 that was not repeated in 2022 or 2023, 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 \$117,419,097, an increase of \$23,521,070 or 25% in comparison to the prior year. The unassigned fund balance of \$21,515,132 represents 18.3% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance increased \$5,343,723 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 \$850,613, an increase of \$848,961 as compared with the prior year and is largely the result of the fund earning interest of \$801,227.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$33,048,125 at the end of the year increased \$1,059,002 over prior year due to ongoing construction projects and increased performance of investments resulting in \$1,550,759 in interest earnings.

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 \$49,786,578 is an increase of \$14,129,008 over prior year and it represents an excess of collections over expenditures.

Proprietary Funds. Business-type funds provide the same type of information found in the government-wide financial statements, but in more detail. The County has two business-type funds, the Ector County Coliseum and the Ector County Airport. With the exception of the Coliseum, which receives hotel occupancy tax revenues to support its activities, the business-type funds operate from charges for current services. For the current fiscal year, the Coliseum reported a decrease in net position from the prior year of \$836,584. The decrease is mainly represented by a depreciation expense in the amount of \$710,174 and decrease of operating revenues. The Airport reflected a decrease in net position from the prior year of \$335,860. The decrease in net position at the Airport is attributable to an operating loss of \$409,453, which includes depreciation expense in the amount of \$386,974.

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

General Fund Budgetary Highlights

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, general fund revenues resulted in a positive budget variance of \$2,547,292. Expenditures in the General Fund were under budget by \$4,116,558. 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. The County continues to face staffing shortages in the Jail, this results in the County having to outsource inmates to other counties to ensure compliance with Texas Jail Standards. The difference between the expenditures of the original budgeted and the final budgeted resulted in a decrease of \$643,482.

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 33% of total fund expenditures, while total fund balance represents 18% of total fund expenditures. The prior year unassigned fund represented 32% of total fund expenditures and total fund balance represented 34% of total fund expenditures.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term Debt. At September 30, 2023, the County had a total long-term debt outstanding in the amount of \$50,475,172, a net decrease from the prior year of \$2,377,659. The decrease includes the payment on principal of in the amount of \$2,220,000 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 2023:

| | <u>Balance</u> | | | <u>Balance</u> |
|--|------------------------|---------------------|-----------------------|---------------------------|
| | <u>October 1, 2022</u> | <u>Additions</u> | <u>Reductions</u> | <u>September 30, 2023</u> |
| Tax Notes - Series 2017 | \$ 21,495,000 | \$ - | \$ (1,035,000) | \$ 20,460,000 |
| Certificates of Obligation Series 2020 | 20,460,000 | - | (1,185,000) | 19,275,000 |
| Bond Premium | 4,271,528 | - | (275,533) | 3,995,995 |
| Finance Purchased Agreement | 6,314,401 | - | (343,066) | 5,971,335 |
| Leases Payable | 311,902 | - | (79,885) | 232,017 |
| SBITA Payable | - | 1,066,713 | (525,888) | 540,825 |
| | <u>\$ 52,852,831</u> | <u>\$ 1,066,713</u> | <u>\$ (3,444,372)</u> | <u>\$ 50,475,172</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, 2023, net capital assets of the governmental activities totaled \$70,345,431, reflecting a net increase of \$6,187,308. Net capital assets of the business-type activities totaled \$14,645,619, reflecting a net decrease of \$1,050,164 from the prior year. Depreciation/amortization on capital assets is recognized in the Government-wide financial statements and totaled \$3,561,572 for governmental activities and \$1,097,147 for business-type activities.

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

| | Governmental Activities | | Business-Type Activities | | Total Activities | |
|-----------------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Land | \$ 2,020,404 | \$ 2,020,404 | \$ 737,762 | \$ 737,762 | \$ 2,758,166 | \$ 2,758,166 |
| Buildings | 29,008,987 | 29,403,304 | 5,617,247 | 5,903,645 | 34,626,234 | 35,306,949 |
| Improvements Other Than Buildings | 7,571,575 | 7,698,020 | 3,078,164 | 3,518,865 | 10,649,739 | 11,216,885 |
| Machinery and equipment | 6,097,323 | 4,845,763 | 308,796 | 351,971 | 6,406,119 | 5,197,734 |
| Right-to-use assets | 230,713 | 311,106 | 4,395 | 5,860 | 235,108 | 316,966 |
| SBITA assets | 533,356 | - | - | - | 533,356 | - |
| Infrastructure | 4,026,532 | 4,657,859 | 4,899,255 | 5,177,680 | 8,925,787 | 9,835,539 |
| Construction in Progress | 20,856,541 | 15,221,667 | - | - | 20,856,541 | 15,221,667 |
| | <u>\$ 70,345,431</u> | <u>\$ 64,158,123</u> | <u>\$ 14,645,619</u> | <u>\$ 15,695,783</u> | <u>\$ 84,991,050</u> | <u>\$ 79,853,906</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 Commissioner's 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 2020. 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 sales tax will affect the amount of required ad valorem taxes throughout the County. For fiscal year 2024, the Commissioner's Court budgeted \$24,062,221 in revenues and \$40,707,935 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 2024 budget was adopted by September 30, 2023, with total General Fund expenditures of \$71,386,471 a 5% increase from the fiscal year 2023 actual expenditures. The total property tax rate for fiscal year 2023 is \$.350 per \$100 of valuation. Increases in the fiscal year 2024 budget compared to fiscal year 2023 actual expenditures in the General Fund can be attributed to strategic departmental raises, and addition of new staff positions 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 2024, the Commissioners' Court has adopted a deficit budget, that will result in \$4,419,549 in additional general fund balance.

REQUEST FOR INFORMATION

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



BASIC FINANCIAL STATEMENTS



ECTOR COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2023

| | Primary Government | | |
|--|------------------------------------|-------------------------------------|----------------------|
| | Governmental Activities | Business-Type Activities | Total |
| Assets | | | |
| Cash and cash equivalents | \$ 12,273,058 | \$ 547,428 | \$ 12,820,486 |
| Investments | 137,899,317 | 1,564,114 | 139,463,431 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Accounts receivable | 11,050,364 | 66,600 | 11,116,964 |
| Lease receivable | - | 2,611,925 | 2,611,925 |
| Inventories | 48,452 | - | 48,452 |
| Prepaid expenses | 114,065 | - | 114,065 |
| Due from other governments | 260,035 | - | 260,035 |
| Capital Assets not being depreciated | 22,876,945 | 737,762 | 23,614,707 |
| Capital Assets, net of accumulated depreciation/amortization | 47,468,486 | 13,907,857 | 61,376,343 |
| Total Assets | 231,990,722 | 19,435,686 | 251,426,408 |
| Deferred Outflows of Resources: | | | |
| Pension related | 10,154,727 | - | 10,154,727 |
| OPEB related | 11,568,521 | - | 11,568,521 |
| Total Deferred Outflows of Resources: | 21,723,248 | - | 21,723,248 |
| Liabilities | | | |
| Accounts payable and other liabilities | 6,325,757 | 218,688 | 6,544,445 |
| Accrued interest payable | 185,070 | - | 185,070 |
| Due to other governments | 824,710 | - | 824,710 |
| Unearned revenue | 27,869,639 | 73,562 | 27,943,201 |
| Noncurrent Liabilities: | | | |
| Due within one year: | | | |
| Bonds, leases, SBITAs, compensated absences | 4,702,390 | 52,403 | 4,754,793 |
| Due in more than one year: | | | |
| Bonds, leases, SBITAs, compensated absences | 47,161,968 | 2,956 | 47,164,924 |
| Net pension liability | 23,909,997 | - | 23,909,997 |
| Total OPEB liability | 61,171,988 | - | 61,171,988 |
| Total Liabilities | 172,151,519 | 347,609 | 172,499,128 |
| Deferred Inflows of Resources | | | |
| Pension related | 2,807,965 | - | 2,807,965 |
| OPEB related | 32,747,255 | - | 32,747,255 |
| Leases related | - | 2,602,249 | 2,602,249 |
| Total Deferred Inflows of Resources | 35,555,220 | 2,602,249 | 38,157,469 |
| Net Position | | | |
| Net investment in capital assets | 52,412,962 | 14,590,260 | 67,003,222 |
| Restricted for: | | | |
| Creditors | 4,871,491 | - | 4,871,491 |
| Federal Grants | 850,613 | - | 850,613 |
| Imposed by law, program purposes | 28,473,131 | - | 28,473,131 |
| Debt service | 117,749 | - | 117,749 |
| Unrestricted (deficit) | (40,718,715) | 1,895,568 | (38,823,147) |
| Total Net Position | \$ 46,007,231 | \$ 16,485,828 | \$ 62,493,059 |

ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

| Functions/Programs | Expenses | Program Revenues | |
|---------------------------------------|----------------------|----------------------|------------------------------------|
| | | Charges for Services | Operating Grants and Contributions |
| Primary Government | | | |
| Governmental Activities: | | | |
| Administrative | \$ 7,380,795 | \$ 4,334,779 | \$ 6,234,591 |
| Judicial | 18,509,904 | 4,230,525 | 161,064 |
| Financial administration | 7,472,598 | - | - |
| Law enforcement | 12,802,058 | 656,484 | 76,252 |
| Correction | 23,498,540 | 933,670 | 934,334 |
| Health and welfare | 2,524,692 | 673,372 | 634,280 |
| Fire protection | 911,638 | - | - |
| Cultural-recreation | 842,209 | 13,650 | - |
| Library | 1,954,483 | 4,479 | - |
| Maintenance | 5,943,007 | - | - |
| Conservation of natural resources | 189,146 | - | - |
| Highways and streets | 7,950,504 | 2,274,663 | 457,822 |
| Planning and development | 767,152 | - | - |
| Election | 719,259 | 170,116 | - |
| Interest on long-term debt | 1,306,554 | - | - |
| Total Governmental Activities | <u>92,772,539</u> | <u>13,291,738</u> | <u>8,498,343</u> |
| Business-Type Activities: | | | |
| Coliseum | 2,503,842 | 842,770 | 50,530 |
| Airport | 665,713 | 249,426 | 6,834 |
| Total Business-Type Activities | <u>3,169,555</u> | <u>1,092,196</u> | <u>57,364</u> |
| Total Primary Government | <u>\$ 95,942,094</u> | <u>\$ 14,383,934</u> | <u>\$ 8,555,707</u> |

ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

| Functions/Programs | Changes in Net Position | | |
|---|-------------------------|--------------------------|----------------------|
| | Primary Government | | |
| | Governmental Activities | Business-Type Activities | Total |
| Primary Government | | | |
| Governmental Activities: | | | |
| Administrative | \$ 3,188,575 | \$ - | \$ 3,188,575 |
| Judicial | (14,118,315) | - | (14,118,315) |
| Financial administration | (7,472,598) | - | (7,472,598) |
| Law enforcement | (12,069,322) | - | (12,069,322) |
| Correction | (21,630,536) | - | (21,630,536) |
| Health and welfare | (1,217,040) | - | (1,217,040) |
| Fire protection | (911,638) | - | (911,638) |
| Cultural-recreation | (828,559) | - | (828,559) |
| Library | (1,950,004) | - | (1,950,004) |
| Maintenance | (5,943,007) | - | (5,943,007) |
| Conservation of natural resources | (189,146) | - | (189,146) |
| Highways and streets | (5,218,019) | - | (5,218,019) |
| Planning and development | (767,152) | - | (767,152) |
| Election | (549,143) | - | (549,143) |
| Interest on long-term debt | (1,306,554) | - | (1,306,554) |
| Total Governmental Activities | (70,982,458) | - | (70,982,458) |
| Business-Type Activities: | | | |
| Coliseum | - | (1,610,542) | (1,610,542) |
| Airport | - | (409,453) | (409,453) |
| Total Business-Type Activities | - | (2,019,995) | (2,019,995) |
| Total Primary Government | (70,982,458) | (2,019,995) | (73,002,453) |
| General Revenues: | | | |
| Property taxes | 60,609,187 | - | 60,609,187 |
| Bingo tax | 125,002 | - | 125,002 |
| Mixed beverage tax | 899,822 | - | 899,822 |
| Hotel occupancy tax | 723,811 | 723,811 | 1,447,622 |
| Sales Tax | 36,949,285 | - | 36,949,285 |
| Investment earnings | 5,399,455 | 123,740 | 5,523,195 |
| Miscellaneous | 1,640,991 | - | 1,640,991 |
| Gain on sale of capital assets | 199,923 | - | 199,923 |
| Total General Revenues and Transfers | 106,547,476 | 847,551 | 107,395,027 |
| Change in net position | 35,565,018 | (1,172,444) | 34,392,574 |
| Net Position, Beginning of Year | 10,442,213 | 17,658,272 | 28,100,485 |
| Net Position, End of Year | \$ 46,007,231 | \$ 16,485,828 | \$ 62,493,059 |

| | <u>General Fund</u> | <u>American Rescue Plan Fund</u> | <u>Capital Projects Fund</u> |
|--|----------------------|--------------------------------------|----------------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 1,829,115 | \$ 73,964 | \$ 609,141 |
| Investments | 27,306,473 | 28,138,237 | 33,202,565 |
| Property taxes receivable | 6,011,038 | - | - |
| Less allowance for uncollectible taxes | (5,637,638) | - | - |
| Accounts receivable, net | 1,142,171 | - | 11,100 |
| Due from other funds | 169,278 | - | - |
| Due from other governments | 154,308 | - | - |
| Inventories | 48,452 | - | - |
| Prepaid items | 114,065 | - | - |
| Total Assets | <u>\$ 31,137,262</u> | <u>\$ 28,212,201</u> | <u>\$ 33,822,806</u> |
| Liabilities, Deferred Inflow of Resource and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 2,463,997 | \$ 295,247 | \$ 78,181 |
| Claims payable | 150,682 | - | - |
| Due to other funds | 16,795 | - | - |
| Due to other governments | 824,710 | - | - |
| Unearned revenue | 106,573 | 27,066,341 | 696,500 |
| Total Liabilities | <u>3,562,757</u> | <u>27,361,588</u> | <u>774,681</u> |
| Deferred Inflow of Resources: | | | |
| Unavailable revenue | <u>1,219,155</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | |
| Nonspendable: | | | |
| Inventories and prepaid items | 162,517 | - | - |
| Restricted: | | | |
| Creditors | 3,288,707 | - | - |
| Capital projects | - | - | 32,542,703 |
| Imposed by law | - | - | - |
| Retirement of long-term debt | - | - | - |
| Federal grants | - | 850,613 | - |
| Committed: | | | |
| Program purposes | 343,255 | - | - |
| Assigned | 938,814 | - | 505,422 |
| Unassigned | 21,622,057 | - | - |
| Total Fund Balances | <u>26,355,350</u> | <u>850,613</u> | <u>33,048,125</u> |
| Total Liabilities, Deferred Inflow of Resources and Fund Balances | <u>\$ 31,137,262</u> | <u>\$ 28,212,201</u> | <u>\$ 33,822,806</u> |

| | <u>Sales Tax District</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|-----------------------------|--|-------------------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 7,267,495 | \$ 1,848,900 | \$ 11,628,615 |
| Investments | 35,115,647 | 5,810,076 | 129,572,998 |
| Property taxes receivable | - | 523,090 | 6,534,128 |
| Less allowance for uncollectible taxes | - | (486,482) | (6,124,120) |
| Accounts receivable, net | 9,157,994 | - | 10,311,265 |
| Due from other funds | - | 23,856 | 193,134 |
| Due from other governments | - | 105,727 | 260,035 |
| Inventories | - | - | 48,452 |
| Prepaid items | - | - | 114,065 |
| Total Assets | <u><u>\$ 51,541,136</u></u> | <u><u>\$ 7,825,167</u></u> | <u><u>\$ 152,538,572</u></u> |
| Liabilities, Deferred Inflow of Resource and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 1,754,558 | \$ 270,397 | \$ 4,862,380 |
| Claims payable | - | - | 150,682 |
| Due to other funds | - | 176,339 | 193,134 |
| Due to other governments | - | - | 824,710 |
| Unearned revenue | - | - | 27,869,414 |
| Total Liabilities | <u>1,754,558</u> | <u>446,736</u> | <u>33,900,320</u> |
| Deferred Inflow of Resources: | | | |
| Unavailable revenue | - | - | <u>1,219,155</u> |
| Fund Balances | | | |
| Nonspendable: | | | |
| Inventories & prepaid items | - | - | 162,517 |
| Restricted: | | | |
| Creditors | 1,415,382 | 167,402 | 4,871,491 |
| Capital projects | - | - | 32,542,703 |
| Imposed by law | 22,177,708 | 6,295,423 | 28,473,131 |
| Retirement of long-term debt | - | 302,819 | 302,819 |
| Federal grants | - | - | 850,613 |
| Committed: | | | |
| Program purposes | - | - | 343,255 |
| Assigned | 26,193,488 | 719,712 | 28,357,436 |
| Unassigned | - | (106,925) | 21,515,132 |
| Total Fund Balances | <u>49,786,578</u> | <u>7,378,431</u> | <u>117,419,097</u> |
| Total Liabilities, Deferred Inflow of Resources and Fund Balances | <u><u>\$ 51,541,136</u></u> | <u><u>\$ 7,825,167</u></u> | <u><u>\$ 152,538,572</u></u> |



ECTOR COUNTY, TEXAS
GOVERNMENTAL FUNDS
RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
September 30, 2023

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

| | |
|--|----------------------|
| Total Fund Balances | \$ 117,419,097 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excludes internal service funds) | 69,941,536 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds | 1,219,155 |
| 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. | 8,390,828 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. | (137,131,413) |
| Deferred outflows and inflows of resources, net | <u>(13,831,972)</u> |
| Net position of governmental activities | <u>\$ 46,007,231</u> |

ECTOR COUNTY, TEXAS

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended September 30, 2023

| | <u>General Fund</u> | <u>American Rescue Plan Fund</u> | <u>Capital Projects Fund</u> |
|---|----------------------|--------------------------------------|----------------------------------|
| Revenues | | | |
| Property tax, penalties and interest | \$ 56,500,179 | \$ - | \$ - |
| Sales tax | - | - | - |
| Fines and forfeitures | 1,788,033 | - | - |
| Licenses and permits | 294,797 | - | - |
| Intergovernmental charges | 2,424,789 | 5,656,217 | - |
| Charges for current services | 7,637,552 | - | 69,663 |
| Investment income | 1,346,305 | 801,227 | 1,550,759 |
| Other Revenue | 559,702 | 47,734 | 1,420,000 |
| Hotel Occupancy tax | - | - | 723,811 |
| Total Revenues | <u>70,551,357</u> | <u>6,505,178</u> | <u>3,764,233</u> |
| Expenditures | | | |
| Current: | | | |
| Administrative | 1,656,612 | 4,999,636 | - |
| Judicial | 17,470,431 | - | - |
| Financial administration | 7,216,358 | - | - |
| Law enforcement | 11,039,824 | - | - |
| Correction | 15,491,081 | - | - |
| Health and welfare | 1,292,159 | - | - |
| Fire protection | - | - | - |
| Cultural – recreation | 528,808 | - | - |
| Library | 1,900,759 | - | - |
| Maintenance | 5,566,548 | - | - |
| Conservation of natural resources | 189,146 | - | - |
| Highways and streets | - | - | - |
| Planning and development | - | - | - |
| Election | - | - | - |
| Non Departmental and other | 1,234,019 | - | 410,990 |
| Total current | <u>63,585,745</u> | <u>4,999,636</u> | <u>410,990</u> |
| Debt service: | | | |
| Principal | 937,545 | - | - |
| Interest | 148,754 | - | - |
| Capital outlay | - | 656,581 | 2,294,241 |
| Total Expenditures | <u>64,672,044</u> | <u>5,656,217</u> | <u>2,705,231</u> |
| Excess (deficiency) of revenues over expenditures | <u>5,879,313</u> | <u>848,961</u> | <u>1,059,002</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | - | - | - |
| Transfers (out) | (1,435,000) | - | - |
| SBITAs issued | 1,066,713 | - | - |
| Total Other Financing Sources (Uses) | <u>(368,287)</u> | <u>-</u> | <u>-</u> |
| Net changes in fund balances | 5,511,026 | 848,961 | 1,059,002 |
| Fund Balances, Beginning of Year | <u>20,844,324</u> | <u>1,652</u> | <u>31,989,123</u> |
| Fund Balances, End of Year | <u>\$ 26,355,350</u> | <u>\$ 850,613</u> | <u>\$ 33,048,125</u> |

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended September 30, 2023

| | <u>Sales Tax District</u> | <u>Nonmajor Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|---------------------------|--|---|
| Revenues | | | |
| Property tax, penalties and interest | \$ - | \$ 4,109,008 | \$ 60,609,187 |
| Sales tax | 36,949,285 | - | 36,949,285 |
| Fines and forfeitures | - | - | 1,788,033 |
| Licenses and permits | - | - | 294,797 |
| Intergovernmental charges | - | 2,414,185 | 10,495,191 |
| Charges for current services | - | 3,561,369 | 11,268,584 |
| Investment income | 1,470,623 | 230,517 | 5,399,431 |
| Other Revenue | 4,433 | 59,658 | 2,091,527 |
| Hotel Occupancy tax | - | - | 723,811 |
| Total Revenues | <u>38,424,341</u> | <u>10,374,737</u> | <u>129,619,846</u> |
| Expenditures | | | |
| Current: | | | |
| Administrative | - | 137,876 | 6,794,124 |
| Judicial | - | 1,488,524 | 18,958,955 |
| Financial administration | - | - | 7,216,358 |
| Law enforcement | 1,679,156 | 34,894 | 12,753,874 |
| Correction | 7,656,375 | 945,303 | 24,092,759 |
| Health and welfare | 842,797 | 516,803 | 2,651,759 |
| Fire protection | 911,539 | - | 911,539 |
| Cultural – recreation | - | 262,035 | 790,843 |
| Library | - | 130,758 | 2,031,517 |
| Maintenance | - | - | 5,566,548 |
| Conservation of natural resources | - | - | 189,146 |
| Highways and streets | 2,318,590 | 4,345,325 | 6,663,915 |
| Planning and development | 767,152 | - | 767,152 |
| Election | - | 732,979 | 732,979 |
| Non Departmental and other | - | - | 1,645,009 |
| Total current | <u>14,175,609</u> | <u>8,594,497</u> | <u>91,766,477</u> |
| Debt service: | | | |
| Principal | - | 2,230,750 | 3,168,295 |
| Interest | - | 1,595,106 | 1,743,860 |
| Capital outlay | 7,119,724 | 416,311 | 10,486,857 |
| Total Expenditures | <u>21,295,333</u> | <u>12,836,664</u> | <u>107,165,489</u> |
| Excess (deficiency) of revenues over expenditures | <u>17,129,008</u> | <u>(2,461,927)</u> | <u>22,454,357</u> |
| Other Financing Sources (Uses) | | | |
| Transfers in | - | 4,435,000 | 4,435,000 |
| Transfers (out) | (3,000,000) | - | (4,435,000) |
| SBITAs issued | - | - | 1,066,713 |
| Total Other Financing Sources (Uses) | <u>(3,000,000)</u> | <u>4,435,000</u> | <u>1,066,713</u> |
| Net changes in fund balances | 14,129,008 | 1,973,073 | 23,521,070 |
| Fund Balances, Beginning of Year | <u>35,657,570</u> | <u>5,405,358</u> | <u>93,898,027</u> |
| Fund Balances, End of Year | <u>\$ 49,786,578</u> | <u>\$ 7,378,431</u> | <u>\$ 117,419,097</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, 2023**

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

Net change in fund balances-total governmental funds. \$ 23,521,070

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. 6,925,285

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,480,484)

The issuance of long-term debt (e.g. bonds, leases, SBITAs) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, had any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (1,885,344)

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. 8,632,060

The internal service funds are used by management to charge the costs of fleet management and self-insurance costs to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. (147,569)

Change in net position of government activities \$ 35,565,018

ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
September 30, 2023

| | Business-Type Activities – Enterprise Funds | | | Governmental |
|--|--|---------------------|----------------------|--|
| | Coliseum | Airport | Total | Activities Internal Service Funds |
| Assets | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | \$ 381,346 | \$ 166,082 | \$ 547,428 | \$ 644,443 |
| Investments | 1,068,211 | 495,903 | 1,564,114 | 8,326,319 |
| Accounts receivable, net | 50,546 | 16,054 | 66,600 | 329,091 |
| Leases receivable | - | 2,611,925 | 2,611,925 | - |
| Due from other funds | - | - | - | 51,467 |
| Total current assets | 1,500,103 | 3,289,964 | 4,790,067 | 9,351,320 |
| 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 | 8,743,843 | 3,638,842 | 12,382,685 | 37,466 |
| Equipment | 1,676,913 | 160,034 | 1,836,947 | 8,820,460 |
| Right-to-use assets | 7,324 | - | 7,324 | - |
| Infrastructure | 807,803 | 10,501,718 | 11,309,521 | - |
| Less accumulated depreciation/amortization | (13,336,374) | (9,878,840) | (23,215,214) | (9,170,759) |
| Net property, plant and equipment | 7,894,166 | 6,751,453 | 14,645,619 | 403,895 |
| Total Assets | 9,394,269 | 10,041,417 | 19,435,686 | 9,755,215 |
| Liabilities | | | | |
| Current liabilities: | | | | |
| Accounts payable and other liabilities | 83,989 | 134,699 | 218,688 | 1,364,387 |
| Compensated absences payable | 50,939 | - | 50,939 | - |
| Unearned revenues | 73,562 | - | 73,562 | - |
| Lease payable | 1,464 | - | 1,464 | - |
| Total current liabilities | 209,954 | 134,699 | 344,653 | 1,364,387 |
| Noncurrent Liabilities: | | | | |
| Lease payable | 2,956 | - | 2,956 | - |
| Total noncurrent liabilities | 2,956 | - | 2,956 | - |
| Total Liabilities | 212,910 | 134,699 | 347,609 | 1,364,387 |
| Deferred Inflows of Resources | | | | |
| Deferred inflows relating to leases | - | 2,602,249 | 2,602,249 | - |
| Total Deferred Inflows of Resources | - | 2,602,249 | 2,602,249 | - |
| Net Position: | | | | |
| Investment in capital assets | 7,892,702 | 6,751,453 | 14,644,155 | 403,895 |
| Unrestricted | 1,288,657 | 553,016 | 1,841,673 | 7,986,933 |
| Total Net Position | \$ 9,181,359 | \$ 7,304,469 | \$ 16,485,828 | \$ 8,390,828 |

ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended September 30, 2023

| | Business-Type Activities Enterprise Funds | | | Governmental Activities Internal Service Funds |
|--|--|---------------------|----------------------|---|
| | Coliseum | Airport | Total | |
| Operating Revenues | | | | |
| Charges for current services | \$ 842,770 | \$ 249,426 | \$ 1,092,196 | \$ 15,662,505 |
| Other revenues | 50,530 | 6,834 | 57,364 | 615,869 |
| Total Operating Revenues | 893,300 | 256,260 | 1,149,560 | 16,278,374 |
| Operating Expenses | | | | |
| Salaries | 695,135 | - | 695,135 | - |
| Employee benefits | 318,024 | - | 318,024 | - |
| Auto allowance | 4,188 | - | 4,188 | - |
| Departmental supplies and other | 62,453 | 69,316 | 131,769 | 852,470 |
| Maintenance and repairs | 159,509 | 117,293 | 276,802 | 255,025 |
| Professional services | 18,935 | - | 18,935 | 1,666,954 |
| Utilities | 406,161 | 48,380 | 454,541 | 22,919 |
| Insurance | 125,031 | 41,600 | 166,631 | 4,125,733 |
| Claims | - | - | - | 9,457,930 |
| Other | 4,232 | 2,150 | 6,382 | - |
| Depreciation/amortization | 710,174 | 386,974 | 1,097,148 | 392,935 |
| Total Operating Expenses | 2,503,842 | 665,713 | 3,169,555 | 16,773,966 |
| Operating income (loss) | (1,610,542) | (409,453) | (2,019,995) | (495,592) |
| Nonoperating Revenue (Expenses) | | | | |
| Investment income | 50,147 | 73,593 | 123,740 | 323,455 |
| Gain (loss) on retirement of assets | - | - | - | 24,568 |
| Hotel Occupancy Tax | 723,811 | - | 723,811 | - |
| Total Nonoperating Revenue (Expenses) | 773,958 | 73,593 | 847,551 | 348,023 |
| Change in net position | (836,584) | (335,860) | (1,172,444) | (147,569) |
| Net Position, Beginning of Year | 10,017,943 | 7,640,329 | 17,658,272 | 8,538,397 |
| Net Position, End of Year | \$ 9,181,359 | \$ 7,304,469 | \$ 16,485,828 | \$ 8,390,828 |

ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2023

| | Business-Type Activities Enterprise Funds | | | Governmental Activities Internal Service Funds |
|---|--|-------------------|---------------------|---|
| | Coliseum | Airport | Total | |
| Cash Flows from Operating Activities | | | | |
| Cash received from customers | \$ 828,594 | \$ 228,117 | \$ 1,056,711 | \$15,626,441 |
| Cash received from miscellaneous sources | 50,530 | 6,834 | 57,364 | - |
| Cash received from other income | - | - | - | 615,869 |
| Cash paid to employees | (1,014,325) | - | (1,014,325) | - |
| Cash paid for goods and services | (759,782) | (146,608) | (906,390) | (16,297,054) |
| Net Cash Provided by (Used in) Operating Activities | <u>(894,983)</u> | <u>88,343</u> | <u>(806,640)</u> | <u>(54,744)</u> |
| Cash Flows from Noncapital Financing | | | | |
| Hotel occupancy tax | 723,811 | - | 723,811 | - |
| Net Cash Provided by (Used in) Noncapital Financing Activities | <u>723,811</u> | <u>-</u> | <u>723,811</u> | <u>-</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Acquisition of capital assets | (46,984) | - | (46,984) | - |
| Proceeds from sale of assets | - | - | - | 24,568 |
| Net Cash Provided by (Used in) Capital and Related Financing Activities | <u>(46,984)</u> | <u>-</u> | <u>(46,984)</u> | <u>24,568</u> |
| Cash Flows From Investing Activities | | | | |
| Purchase of investments | - | (22,593) | (22,593) | (410,671) |
| Proceeds from sale of investments | 287,776 | - | 287,776 | 441,397 |
| Investment income received on investments | 50,147 | 73,593 | 123,740 | 323,455 |
| Net Cash Provided by (Used in) Investing Activities | <u>337,923</u> | <u>51,000</u> | <u>388,923</u> | <u>354,181</u> |
| Net Change in Cash | 119,767 | 139,343 | 259,110 | 324,005 |
| Cash, Beginning of Year | <u>261,579</u> | <u>26,739</u> | <u>288,318</u> | <u>320,438</u> |
| Cash, End of Year | <u>\$ 381,346</u> | <u>\$ 166,082</u> | <u>\$ 547,428</u> | <u>\$ 644,443</u> |
| Operating income (loss) | \$ (1,610,542) | \$ (409,453) | \$ (2,019,995) | \$ (495,592) |
| Adjustments to reconcile operating loss income to net cash used in operating activities: | | | | |
| Depreciation/amortization | 710,174 | 386,974 | 1,097,148 | 392,935 |
| (Increase) decrease in accounts receivable | (50,000) | (590) | (50,590) | 22,071 |
| (Increase) decrease in lease receivable | - | 67,547 | 67,547 | - |
| Increase (decrease) in due from other funds | 12,824 | 383 | 13,207 | (36,064) |
| Increase (decrease) in accounts payable | 22,182 | 132,131 | 154,313 | 61,906 |
| Increase (decrease) in compensated absences | (1,166) | - | (1,166) | - |
| Increase (decrease) in deferred inflows related to leases | - | (88,649) | (88,649) | - |
| Increase (decrease) in unearned revenue | 23,000 | - | 23,000 | - |
| Increase (decrease) in leases payable | (1,455) | - | (1,455) | - |
| Total adjustments | <u>715,559</u> | <u>497,796</u> | <u>1,213,355</u> | <u>440,848</u> |
| Net cash provided by (used in) operating activities | <u>\$ (894,983)</u> | <u>\$ 88,343</u> | <u>\$ (806,640)</u> | <u>\$ (54,744)</u> |

ECTOR COUNTY, TEXAS
STATEMENT OF CUSTODIAL NET POSITION
FIDUCIARY FUNDS
September 30, 2023

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

ECTOR COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended September 30, 2023

| | <u>Custodial</u> |
|---------------------------------------|----------------------|
| Additions | |
| Held for others | \$ 20,305,237 |
| Tax collections for other governments | 122,723,634 |
| Total Additions | <u>143,028,871</u> |
| Deductions | |
| Payments to other governments | 122,727,275 |
| Recipient payments | 20,538,311 |
| Total Deductions | <u>143,265,586</u> |
| Change in net position | (236,715) |
| Net Position - Beginning | <u>11,247,078</u> |
| Net Position - Ending | <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 and deferred outflows minus liabilities and deferred inflows 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 a custodian 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.

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.

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)

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.

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).

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

E. Investments (continued)

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.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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

Note 1 - Summary of Significant Accounting Policies (continued)

I. Capital Assets

Capital assets are tangible and intangible assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), right-to-use lease assets, and subscription-based information technology arrangements (SBITAs), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life more than one year and an initial, individual cost exceeding \$5,000.

As the County constructs or acquires capital assets each period, they are capitalized and reported at historical cost, except for intangible right-to-use lease and SBITAs. The measurement of the intangible right-to-use assets and SBITAs are discussed in their respective sections of this note. The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset’s capacity or efficiency or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated or amortized. The other capital asset classes are depreciated/amortized using the straight-line method over the following estimated useful lives or amortization term as defined below:

| | | | |
|--------------------------------|-------------|-------------------------|----------------------------------|
| 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 | SBITA assets | Subscription Term |
| | | Right-to-use assets | Shorter of lease term or 5 years |

J. Leases

Lessee: The County is a lessee for a noncancellable lease of 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 noncancellable 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.

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

J. Leases (continued)

The County monitors changes in circumstances that would require a remeasurement 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 liabilities on the statement of net position.

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 proprietary 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.

K. Subscription-Based Information Technology Arrangements (SBITAs)

The County is under contract for various SBITAs for the right to use subscription assets (software). The SBITAs are noncancellable, and the County recognizes a SBITA liability and an intangible right to use SBITA asset in the government-wide financial statements. The County recognizes SBITA liabilities with an initial, individual value of \$5,000 or more.

At the commencement of the SBITA, the District initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the sum of (1) the initial SBITA liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Key estimates and judgments related to SBITA include how the District determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) SBITA payments.

- The County uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA and payments included in the measurement of the SBITA 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 remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability. SBITA assets are reported with other capital assets and SBITA 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)

L. 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).

M. 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.

N. 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.

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

O. 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.

P. 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)

P. 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, 2023 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 2023 tax roll for the 2022-2023 fiscal year was 0.35 per \$100 assessed valuation, resulting in a tax levy of approximately \$60.5 million on an assessed valuation of \$17,291,300,162.

Q. 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 deferred outflows, and liabilities and deferred inflows 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.

R. Implementation of New Standards

The following GASB pronouncements were effective during fiscal year 2023.

GASB Statement No. 96 *Subscription-Based Information Technology Arrangements (SBITA)*, was issued in May 2020 and was effective for periods beginning after June 15, 2022. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The County has evaluated the effects of this standard and has determined that it does impact the financial statements. As such the County has incorporated such SBITAs into its capital assets and long-term liabilities on both the face of the financial statements and the note disclosures.

GASB Statement No. 99 *Omnibus 2022* was issued in April 2022. This Statement was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. The requirements of this Statement are effective immediately upon issuance, for periods beginning after June 15, 2022 and June 15, 2023, depending on the topical area.

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.”

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

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

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

The details of this difference are as follows:

| | |
|---|--------------------------------|
| Bonds, certifications of obligations and tax notes payable including | \$ (43,730,995) |
| Accrued interest payable | (185,070) |
| Compensated absences payable | (1,389,186) |
| Net OPEB liability | (61,171,988) |
| Net pension liability | (23,909,997) |
| Finance purchase agreement | (5,971,335) |
| Leases payable | (232,017) |
| SBITAs payable | <u>(540,825)</u> |
| Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities | <u>\$ (137,131,413)</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 | \$ 10,154,727 |
| Deferred outflows - OPEB related | 11,568,521 |
| Deferred inflows - pension related | (2,807,965) |
| Deferred inflows - OPEB related | <u>(32,747,255)</u> |
| | <u>\$ (13,831,972)</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 | \$ 146,414,528 |
| Less: Accumulated depreciation/amortization | <u>(76,472,992)</u> |
| Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities | <u>\$ 69,941,536</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 | \$ 410,008 |
| Court fines receivable | <u>809,147</u> |
| Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities | <u>\$ 1,219,155</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 | \$ 10,486,857 |
| Depreciation/amortization expense | <u>(3,561,572)</u> |
| Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities | <u>\$ 6,925,285</u> |

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

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

| | |
|---|------------------------------|
| Issuance of SBITA | \$ (1,066,713) |
| Principal payments on bonds, leases, SBITAs and finance purchase | 3,168,839 |
| Decrease in net OPEB liability | 30,068,865 |
| Increase in net pension liability | <u>(34,056,335)</u> |
| Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities | <u>\$ (1,885,344)</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 | \$ 14,219 |
| Amortization of bond premium | 275,533 |
| Compensated absences | 4,616 |
| Changes in deferred outflows and inflows of resources related to pension liability | 35,294,530 |
| Changes in deferred outflows and inflows of resources related to OPEB liability | <u>(26,956,838)</u> |
| Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities | <u>\$ 8,632,060</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 \$15,817,554. 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 \$38,801,462.

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, 2023, are:

| | Carrying and Fair Value | Effective Duration or Weighted Average | Credit Risk |
|-------------------------------|--|---|--------------------|
| Investments: | | | |
| Certificates of Deposits | \$ 8,117,955 | 419 days | |
| Investment Pools: | | | |
| Investment in Texpool | 40,415,090 | 28 days | AAA - S & P |
| Investment in TexStar | 21,149,206 | 12 days | AAA - S & P |
| Investment in LOGIC | 22,349,388 | 33 days | AAA - S & P |
| Investment in Texas CLASS | 41,641,257 | 49 days | AAA - S & P |
| Investment Securities: | | | |
| Federal Home Loan Bank | 5,790,535 | 574 days | AA + S & P |
| Total Investments | \$ 139,463,431 | | |

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, 2023, 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, 2023, all investments (as listed in Note 3), are level 1.

Note 5 - Receivables

Receivables as of September 30, 2023, for the County’s individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

| | <u>General</u> | <u>Capital Project</u> | <u>Sales Tax District</u> | <u>Nonmajor and Other Funds</u> | <u>Coliseum</u> | <u>Airport</u> | <u>Internal Service Fund</u> | <u>Total</u> |
|---------------------------------------|--------------------|------------------------|---------------------------|---------------------------------|------------------|--------------------|------------------------------|----------------------|
| Receivables | | | | | | | | |
| Property taxes | \$6,011,038 | \$ - | \$ - | \$ 523,090 | \$ - | \$ - | \$ - | \$ 6,534,128 |
| Accounts receivable, net | 1,142,171 | 11,100 | 9,157,994 | - | 50,546 | 16,054 | - | 10,377,865 |
| Lease receivable | - | - | - | - | - | 2,611,925 | 329,091 | 2,941,016 |
| Due from other governments | 154,308 | - | - | 105,727 | - | - | - | 260,035 |
| Gross receivable | 7,307,517 | 11,100 | 9,157,994 | 628,817 | 50,546 | 2,627,979 | 329,091 | 20,113,044 |
| Less: allowance for doubtful accounts | (5,637,638) | - | - | (486,482) | - | - | - | (6,124,120) |
| Net Total Receivables | <u>\$1,669,879</u> | <u>\$ 11,100</u> | <u>\$9,157,994</u> | <u>\$ 142,335</u> | <u>\$ 50,546</u> | <u>\$2,627,979</u> | <u>\$ 329,091</u> | <u>\$ 13,988,924</u> |

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

Note 6 - Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

Primary government

| | <u>Beginning Balance</u> | <u>Additions/ Completions</u> | <u>Retirements/ Transfers</u> | <u>Ending Balance</u> |
|---|------------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Governmental activities (includes ISFs): | | | | |
| Capital assets, not being depreciated/amortized: | | | | |
| Land | \$ 2,020,404 | \$ - | \$ - | \$ 2,020,404 |
| Construction in progress | 15,221,667 | 5,634,874 | - | 20,856,541 |
| Total capital assets, not being depreciated/amortized: | <u>17,242,071</u> | <u>5,634,874</u> | <u>-</u> | <u>22,876,945</u> |
| Capital assets, being depreciated/amortized: | | | | |
| Buildings | 38,159,130 | - | - | 38,159,130 |
| Improvements other than buildings | 33,006,666 | - | (6,300) | 33,000,366 |
| Infrastructure | 38,572,191 | - | - | 38,572,191 |
| Machinery and equipment | 19,883,735 | 3,047,293 | (1,008,691) | 21,922,337 |
| Right-to-use assets | 391,500 | - | - | 391,500 |
| SBITA assets | - | 1,066,713 | - | 1,066,713 |
| Total capital assets, being depreciated/amortized | <u>\$ 130,013,222</u> | <u>\$ 4,114,006</u> | <u>\$ (1,014,991)</u> | <u>\$ 133,112,237</u> |
| Less accumulated depreciation/amortization for: | | | | |
| Buildings | (8,755,826) | (394,317) | - | (9,150,143) |
| Improvements other than buildings | (25,308,646) | (126,445) | 6,300 | (25,428,791) |
| Infrastructure | (33,914,332) | (631,327) | - | (34,545,659) |
| Machinery and equipment | (15,037,972) | (1,795,733) | 1,008,691 | (15,825,014) |
| Right-to-use assets | (80,394) | (80,393) | - | (160,787) |
| SBITA assets | - | (533,357) | - | (533,357) |
| Total accumulated depreciation/amortization | <u>(83,097,170)</u> | <u>(3,561,572)</u> | <u>1,014,991</u> | <u>(85,643,751)</u> |
| Total capital assets, being depreciated/amortized, net | <u>46,916,052</u> | <u>552,434</u> | <u>-</u> | <u>47,468,486</u> |
| Governmental activities capital assets, net | <u>\$ 64,158,123</u> | <u>\$ 6,187,308</u> | <u>\$ -</u> | <u>\$ 70,345,431</u> |
| Business type activities: | | | | |
| Capital assets, not being depreciated/amortized: | | | | |
| Land | \$ 737,762 | \$ - | \$ - | \$ 737,762 |
| Total capital assets, not being depreciated/amortized: | <u>737,762</u> | <u>-</u> | <u>-</u> | <u>737,762</u> |
| Capital assets, being depreciated/amortized: | | | | |
| Buildings | 11,586,594 | - | - | 11,586,594 |
| Improvements other than buildings | 12,463,443 | - | (80,758) | 12,382,685 |
| Infrastructure | 11,309,521 | - | - | 11,309,521 |
| Machinery and equipment | 1,796,362 | 46,983 | (6,398) | 1,836,947 |
| Right-to-use assets | 7,324 | - | - | 7,324 |
| Total capital assets, being depreciated/amortized | <u>37,163,244</u> | <u>46,983</u> | <u>(87,156)</u> | <u>37,123,071</u> |
| Less accumulated depreciation/amortization for: | | | | |
| Buildings | (5,682,949) | (286,398) | - | (5,969,347) |
| Improvements other than buildings | (8,944,578) | (440,701) | 80,758 | (9,304,521) |
| Infrastructure | (6,131,841) | (278,425) | - | (6,410,266) |
| Machinery and equipment | (1,444,391) | (90,158) | 6,398 | (1,528,151) |
| Right-to-use assets | (1,464) | (1,465) | - | (2,929) |
| Total accumulated depreciation/amortization | <u>(22,205,223)</u> | <u>(1,097,147)</u> | <u>87,156</u> | <u>(23,215,214)</u> |
| Total capital assets, being depreciated/amortized, net | <u>14,958,021</u> | <u>(1,050,164)</u> | <u>-</u> | <u>13,907,857</u> |
| Business-type activities capital assets, net | <u>\$ 15,695,783</u> | <u>\$ (1,050,164)</u> | <u>\$ -</u> | <u>\$ 14,645,619</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 | \$ 104,115 |
| Financial administration | 616,516 |
| Law enforcement | 573,970 |
| Correction | 362,354 |
| Health and welfare | 101,496 |
| Cultural and recreation | 26,216 |
| Library | 7,466 |
| Maintenance | 46,869 |
| Highways and streets | 1,021,478 |
| Elections | 9,344 |
| Capital Projects | 298,813 |
| Capital assets held by the government's internal service funds are charged to the various functions | 392,935 |
| based on their usage of assets | |
| Total depreciation/amortization expense – Governmental activities | \$ 3,561,572 |
| Business-type activities: | |
| Coliseum | \$ 710,172 |
| Airport | 386,975 |
| Total depreciation/amortization expense – Business-type activities | \$ 1,097,147 |

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 ACFR 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.

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 | 770 |
| Inactive employees entitled to but not yet receiving benefits | 938 |
| Active employees | <u>664</u> |
| Total | <u><u>2,372</u></u> |

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2022, 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, 2022, were based on the results of an actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 68.

Following are key assumptions used in the valuation:

| | |
|--|--|
| Valuation Date | December 31, 2022 |
| Actuarial Cost Method | Entry Age |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 10.6 years (based on contribution rate calculated in 12/31/2022 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 64. |
| 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. 2022: New investment return and inflation 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. 2022: 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)

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments is 7.60%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the systems target asset allocation as of December 31, 2022 are summarized below:

| Asset Class | Benchmark | Allocation ⁽¹⁾ | Return ⁽²⁾ |
|------------------------------------|---|----------------------------------|------------------------------|
| US Equities | Dow Jones U.S. Total Stock Market Index | 11.50% | 4.95% |
| Global Equities | MSCI World (net) Index | 2.50% | 4.95% |
| International Equities - Developed | MSCI World Ex USA (net) Index | 5.00% | 4.95% |
| International Equities - Emerging | MSCI Emerging Markets (net) Index | 6.00% | 4.95% |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | 2.40% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 9.00% | 3.39% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 16.00% | 6.95% |
| Distressed Debt | Cambridge Associates Distressed Securities Index ⁽³⁾ | 4.00% | 7.60% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index | 2.00% | 4.15% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 5.30% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index ⁽⁴⁾ | 6.00% | 5.70% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾ | 25.00% | 7.95% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Funds of Funds Composite Index | 6.00% | 2.90% |
| Cash Equivalents | 90-Day U.S. Treasury | 2.00% | 0.20% |
| | | <u>100.00%</u> | |

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board Meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions.

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

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

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

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.

| | 1% Decrease | Current | 1% Increase |
|--------------------------------------|----------------------|----------------------|-----------------------|
| | 6.60% | Discount Rate | 8.60% |
| | <u>6.60%</u> | <u>7.60%</u> | <u>8.60%</u> |
| Total pension liability | \$ 342,269,744 | \$ 305,038,530 | \$ 273,735,052 |
| Fiduciary net position | <u>281,128,533</u> | <u>281,128,533</u> | <u>281,128,533</u> |
| Net pension liability/(asset) | <u>\$ 61,141,211</u> | <u>\$ 23,909,997</u> | <u>\$ (7,393,481)</u> |

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

| | |
|---|---------------------|
| Service cost | \$ 6,037,279 |
| Interest on total pension liability | 22,369,973 |
| Administrative expenses | 164,747 |
| Member contributions | (2,840,418) |
| Expected investment return net of investment expenses | (23,037,789) |
| Recognition of economic/demographic gains or losses | (1,744,263) |
| Recognition of assumption changes or inputs | 4,584,677 |
| Recognition of investment gains or losses | 447,747 |
| Other | <u>895,452</u> |
| Pension expense | <u>\$ 6,877,405</u> |

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

Note 7 - Defined Benefit Pension Plan (continued)

Changes in Net Pension Liability

| | Total Pension Liability | Fiduciary Net Position | Net Pension Liability/ (Asset) |
|--|------------------------------------|-----------------------------------|---|
| Balances at 12/31/2021 | \$ 297,472,899 | \$ 307,619,237 | \$ (10,146,338) |
| Changes for the year: | | | |
| Service cost | 6,037,279 | - | 6,037,279 |
| Interest on total pension liability | 22,369,973 | - | 22,369,973 |
| Effect of plan changes | - | - | - |
| Effect of economic/demographic gains or losses | (2,162,743) | - | (2,162,743) |
| Effect of assumptions changes or inputs | - | - | - |
| Refund of contributions | (818,484) | (818,484) | - |
| Benefit payments | (17,860,394) | (17,860,394) | - |
| Administrative expenses | - | (164,746) | 164,746 |
| Member contributions | - | 2,840,418 | (2,840,418) |
| Net investment income | - | (17,342,331) | 17,342,331 |
| Employer contributions | - | 7,750,285 | (7,750,285) |
| Other | - | (895,452) | 895,452 |
| Balances at 12/31/2022 | <u>\$ 305,038,530</u> | <u>\$ 281,128,533</u> | <u>\$ 23,909,997</u> |

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

At September 30, 2023, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

| | Deferred Inflows of Resources | Deferred Outflows of Resources |
|--|--|---|
| Differences between expected and actual experience | \$ 2,381,788 | \$ - |
| Changes in assumptions | 426,177 | - |
| Net difference between projected and actual earnings | - | 4,422,975 |
| Contributions made subsequent to measurement date | - | 5,731,752 |
| Total | <u>\$ 2,807,965</u> | <u>\$ 10,154,727</u> |

The \$5,731,752 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:

| FY | Amount |
|--------------|---------------------|
| 2024 | \$ (6,085,185) |
| 2025 | (1,110,505) |
| 2026 | 734,676 |
| 2027 | 8,076,024 |
| Total | <u>\$ 1,615,010</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 an agent 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, 2022 (measurement date) is as follows:

| | |
|---|-------------------|
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 298 |
| Inactive Plan Members Entitled to But Not Yet Receiving Benefits | - |
| Active Members | <u>608</u> |
| Total | <u><u>906</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, 2023, 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, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions

| | |
|-------------------------|--|
| Actuarial Cost Method | Individual Entry-Age |
| Discount Rate | 4.05% as of December 31, 2022 |
| Inflation | 2.50% |
| Salary Increases | 0.40% 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 6.60% declining to an ultimate rate of 4.25% after 11 years. Medicare: 4.25% |
| 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 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. Additionally, the health care trend rates were updated. |

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

Schedule of changes in OPEB liability

| | |
|---|-----------------------------|
| Service Cost | \$ 2,218,677 |
| Interest on the total net OPEB liability | 1,678,321 |
| Difference between expected and actual experience of the total net OPEB liability | (7,946,270) |
| Changes of assumptions | (23,745,398) |
| Benefit payments | <u>(2,274,195)</u> |
| Net change in total net OPEB liability | (30,068,865) |
| Total Net OPEB Liability-Beginning | <u>91,240,853</u> |
| Total Net OPEB Liability-Ending | <u><u>\$ 61,171,988</u></u> |

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

Note 8 - Other Post-Employment Benefits (continued)

Statement of OPEB expense

| | |
|---|----------------------------|
| Service Cost | \$ 2,218,677 |
| Interest on the total net OPEB Liability | 1,678,321 |
| Recognition of Current Year Outflow (inflow) due to Liabilities | (5,246,184) |
| Amortization of Prior Year Outflow (Inflow) due to Liabilities | <u>563,466</u> |
| Total OPEB Expense | <u>\$ (785,720)</u> |

Deferred Outflows and Inflows of Resources

As of September 30, 2023, 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 | \$ 12,641,899 | \$ 218,717 |
| Changes in assumptions | 20,105,356 | 9,460,848 |
| Contributions made subsequent to measurement date | - | <u>1,888,956</u> |
| Total | <u>\$ 32,747,255</u> | <u>\$ 11,568,521</u> |

The \$1,888,956 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:

| <u>FY</u> | <u>Amount</u> |
|--------------|-------------------------------|
| 2024 | \$ (4,783,787) |
| 2025 | (3,912,832) |
| 2026 | (4,416,165) |
| 2027 | (4,823,958) |
| 2028 | (4,969,729) |
| Thereafter | <u>(161,219)</u> |
| Total | <u>\$ (23,067,690)</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 4.05% 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 3.05%</u> | <u>Current Discount Rate Assumption 4.05%</u> | <u>1% Increase 5.05%</u> |
|------------------------------|---|------------------------------|
| \$ 70,354,175 | \$ 61,171,988 | \$ 53,711,313 |

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

Note 8 - Other Post-Employment Benefits (continued)

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

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

| | Current Healthcare Cost | | |
|--|--------------------------------|------------------------------|--------------------|
| | 1% decrease | Trend Rate Assumption | 1% Increase |
| | \$ 53,169,094 | \$ 61,171,988 | \$ 71,205,899 |

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, 2023, arising from these transactions, were as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|-------------------|
| General Fund | Nonmajor Governmental Funds | \$ 169,278 |
| Nonmajor Governmental Funds | General Fund | 16,795 |
| Nonmajor Governmental Funds | Nonmajor Governmental Funds | 7,061 |
| Total | | <u>\$ 193,134</u> |

Interfund transfers for the year ended September 30, 2023, are as follows:

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|--------------------------------------|---------------------|----------------------|
| Governmental Funds: | | |
| Individual Major Governmental Funds: | | |
| General Fund | \$ - | \$ 1,435,000 |
| Sales Tax District | - | 3,000,000 |
| Nonmajor Governmental Funds | 4,435,000 | - |
| Total Transfers | <u>\$ 4,435,000</u> | <u>\$ 4,435,000</u> |

For Fiscal Year 2023, a total of \$4,435,000 in operating transfers were budgeted. The elections fund required a transfer of \$750,000, courthouse security fund required \$650,000, law library fund required \$10,000, Justice of the Peace Technology fund required \$25,000, and FMLR fund required \$3,000,000. The transfers were to cover the costs of personnel and operating expenses.

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

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, 2023:

| | <u>Balance</u> <u>October 1, 2022</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>September 30, 2023</u> | <u>Due Within One</u> <u>Year</u> |
|--|--|---------------------|------------------------|---|--------------------------------------|
| Tax Notes - Series 2017 | \$ 21,495,000 | \$ - | \$ (1,035,000) | \$ 20,460,000 | \$ 1,085,000 |
| Certificates of Obligation Series 2020 | 20,460,000 | - | (1,185,000) | 19,275,000 | 1,245,000 |
| Bond Premium | 4,271,528 | - | (275,533) | 3,995,995 | - |
| Finance Purchased Agreement | 6,314,401 | - | (343,066) | 5,971,335 | 362,004 |
| Leases Payable | 311,902 | - | (79,885) | 232,017 | 80,375 |
| SBITA Payable | - | 1,066,713 | (525,888) | 540,825 | 540,825 |
| Compensated Absences | 1,393,802 | 1,375,061 | (1,379,677) | 1,389,186 | 1,389,186 |
| Net OPEB Liability | 91,240,853 | - | (30,068,865) | 61,171,988 | - |
| Net Pension Liability/(Asset) | (10,146,338) | 34,056,335 | - | 23,909,997 | - |
| Total | <u>\$ 135,341,148</u> | <u>\$36,498,109</u> | <u>\$ (34,892,914)</u> | <u>\$ 136,946,343</u> | <u>\$ 4,702,390</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, 2023:

| | <u>Balance</u> <u>October 1, 2022</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>September 30, 2023</u> | <u>Due Within One</u> <u>Year</u> |
|----------------------|--|-------------------|---------------------|---|--------------------------------------|
| Compensated Absences | \$ 52,105 | \$ 293,862 | \$ (295,028) | \$ 50,939 | \$ 50,939 |
| Leases Payable | 5,875 | - | (1,455) | 4,420 | 1,464 |
| | <u>\$ 57,980</u> | <u>\$ 293,862</u> | <u>\$ (296,483)</u> | <u>\$ 55,359</u> | <u>\$ 52,403</u> |

Tax Notes on September 30, 2023, consist of the following:

| | <u>Original</u> <u>Issue</u> | <u>Interest Rates</u> | <u>Final Maturity</u> <u>Date</u> | <u>Principal Outstanding</u> | <u>Range of Annual</u> <u>Principal</u> <u>Installments</u> |
|------------------------------------|---------------------------------|-----------------------|--------------------------------------|------------------------------|---|
| Tax Notes Serviced by | | | | | |
| Tax Collections | | | | | |
| Certificate of Obligation – Series | | | | | |
| 2017 | \$ 23,345,000 | 5.000 % | 2/15/2024 | \$ 20,460,000 | \$ 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 |

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

Note 10 - Long-Term Liabilities (continued)

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, 2023, are as follows:

| <u>Year Ending September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------------|----------------------|---------------------|----------------------|
| 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 | 2,845,000 | 964,438 | 3,809,438 |
| 2029 - 2033 | 16,070,000 | 2,999,055 | 19,069,055 |
| 2034 - 2037 | 10,755,000 | 571,412 | 11,326,412 |
| | <u>\$ 39,735,000</u> | <u>\$ 9,715,282</u> | <u>\$ 49,450,282</u> |

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:

| <u>Financed Purchase Agreement</u> <u>Year Ending September 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--|---------------------|-------------------|---------------------|
| 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 |
| 2028 | 478,252 | 97,364 | 575,616 |
| Thereafter | 3,863,230 | 355,326 | 4,218,556 |
| | <u>\$ 5,971,335</u> | <u>\$ 937,195</u> | <u>\$ 6,908,530</u> |

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

Note 12 – Leases

Lessee

The county is under contract for noncancellable lease agreements that convey control of the right to use of office equipment. The liabilities outstanding as of September 30, 2023, are as follows:

| Description | Term | | Interest Rate | Lease Liability | | Right-to-Use Lease Asset | | |
|----------------------------------|---------------------------------------|----------|---------------|-------------------|---------------------|--------------------------|--------------------------|-------------------|
| | Start Date | End Date | | Original Amount | Outstanding Balance | Original Amount | Accumulated Amortization | Net Amount |
| Governmental Activities: | | | | | | | | |
| Office Equipment - Copiers | 10/01/21 | 09/30/25 | 0.48% | \$ 19,733 | \$ 9,909 | \$ 19,733 | \$ 9,866 | \$ 9,867 |
| Office Equipment - Copiers | 10/01/21 | 09/30/26 | 0.63% | 371,767 | 222,108 | 371,767 | 150,921 | 220,846 |
| | Total Governmental Activities | | | \$ 391,500 | \$ 232,017 | \$ 391,500 | \$ 160,787 | \$ 230,713 |
| Business-Type Activities: | | | | | | | | |
| Office Equipment - Copiers | 10/01/21 | 09/30/26 | 4.00% | \$ 7,324 | \$ 4,420 | \$ 7,324 | \$ 2,930 | \$ 4,394 |
| | Total Business-Type Activities | | | \$ 7,324 | \$ 4,420 | \$ 7,324 | \$ 2,930 | \$ 4,394 |

All amounts paid were previously included in the measurement in the liability and there were no other related outflows of resources for the period such as variable payments or termination penalties. In addition, there were no commitments incurred prior to commencement of any lease term and there were no impairment losses related to the lease assets.

The future principal and interest lease payments as of September 30, 2023, were as follows:

| Governmental Activities | | | |
|--------------------------------|-------------------|-----------------|-------------------|
| Year Ending | Principal | Interest | Total |
| September 30, | | | |
| 2024 | \$ 80,375 | \$ 1,208 | \$ 81,583 |
| 2025 | 80,868 | 715 | 81,583 |
| 2026 | 70,774 | 242 | 71,016 |
| | \$ 232,017 | \$ 2,165 | \$ 234,182 |

| Business-Type Activities | | | |
|---------------------------------|------------------|-----------------|-----------------|
| Year Ending | Principal | Interest | Total |
| September 30, | | | |
| 2024 | \$ 1,464 | \$ 1,208 | \$ 2,672 |
| 2025 | 1,473 | 715 | 2,188 |
| 2026 | 1,483 | 242 | 1,725 |
| | \$ 4,420 | \$ 2,165 | \$ 6,585 |

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

Note 12 – Leases (continued)

Lessor

The County is a lessor for non-cancellable leases agreements that convey control of the right to use of land and airplane hangars. The receivables outstanding and deferred inflow of resources outstanding as of September 30, 2023, are as follows:

| Description | Term | | | Lease Receivable | | Deferred Inflow of Resources | |
|--|------------|----------|---------------|----------------------------------|-------------------------------------|---|--|
| | Start Date | End Date | Interest Rate | Receivable as of October 1, 2022 | Receivable as of September 30, 2023 | Deferred Inflows of Resources as of October 1, 2022 | Deferred Inflows of Resources as of September 30, 2023 |
| Business-Type Activities: | | | | | | | |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 11/01/21 | 09/30/61 | 1.88% | \$ 19,032 | \$ 18,125 | \$ 19,032 | \$ 18,596 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/53 | 1.88% | 33,841 | 31,868 | 33,841 | 31,732 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/55 | 1.88% | 49,503 | 46,794 | 49,503 | 46,599 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/54 | 1.88% | 19,381 | 18,287 | 19,381 | 18,191 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/53 | 1.88% | 19,037 | 17,927 | 19,037 | 17,853 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/54 | 1.88% | 34,609 | 32,655 | 34,609 | 32,479 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/55 | 1.88% | 26,521 | 25,070 | 26,521 | 24,933 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/35 | 1.47% | 22,843 | 19,667 | 22,843 | 19,520 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/54 | 1.88% | 51,914 | 48,983 | 51,914 | 48,751 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/54 | 1.88% | 34,609 | 32,655 | 34,609 | 32,479 |
| Odessa-Schlemeyer Airport, Hangar and Land Use | 10/01/21 | 09/30/52 | 1.88% | 2,468,692 | 2,319,894 | 2,468,692 | 2,311,116 |
| Total Business-Type Activities | | | | \$ 2,779,982 | \$ 2,611,925 | \$ 2,779,982 | \$ 2,602,249 |

The future principal and interest payments as of September 30, 2023, were as follows:

| Year Ending September 30, | Principal | Interest | Totals |
|---------------------------|---------------------|-------------------|---------------------|
| 2024 | \$ 68,812 | \$ 49,076 | \$ 117,888 |
| 2025 | 70,101 | 47,787 | 117,888 |
| 2026 | 71,414 | 46,474 | 117,888 |
| 2027 | 72,751 | 45,137 | 117,888 |
| 2028 | 74,114 | 43,774 | 117,888 |
| 2029 - 2033 | 391,923 | 197,518 | 589,441 |
| 2034 - 2038 | 424,555 | 159,486 | 584,041 |
| 2039 - 2043 | 462,172 | 118,269 | 580,441 |
| 2044 - 2048 | 507,331 | 73,110 | 580,441 |
| 2049 - 2053 | 452,368 | 23,539 | 475,907 |
| 2054 - 2058 | 14,439 | 625 | 15,064 |
| 2059 - 2062 | 1,945 | 74 | 2,019 |
| | \$ 2,611,925 | \$ 804,869 | \$ 3,416,794 |

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

Note 13 – Subscription-Based Information Technology Arrangements (SBITAs)

The County is under contract for noncancellable SBITAs that convey control of the right to use software. The SBITA liabilities outstanding as of September 30, 2023, are as follows:

| Description | Term | | Interest Rate | SBITA Liability | | SBITA Asset | | |
|--------------------------------------|------------|----------|---------------|---------------------|---------------------|----------------------|--------------------------|-------------------|
| | Start Date | End Date | | Original Amount | Outstanding Balance | Value of SBITA Asset | Accumulated Amortization | Net Amount |
| Governmental Activities: | | | | | | | | |
| Support Software | 10/01/22 | 10/31/24 | 3.21% | \$ 1,066,713 | \$ 540,825 | \$ 1,066,713 | \$ 533,357 | \$ 533,357 |
| Total Governmental Activities | | | | \$ 1,066,713 | \$ 540,825 | \$ 1,066,713 | \$ 533,357 | \$ 533,357 |

All amounts paid were previously included in the measurement of the subscription liability and there were no other related outflows of resources for the period such as variable payments or termination penalties. In addition, there were no commitments incurred prior to commencement of any SBITA term and there were no impairment losses related to SBITA assets.

The future principal and interest payments as of September 30, 2023, were as follows:

| Year Ending | Principal | Interest | Total |
|----------------------|-------------------|------------------|-------------------|
| September 30, | | | |
| 2024 | \$ 540,825 | \$ 17,344 | \$ 558,169 |
| | \$ 540,825 | \$ 17,344 | \$ 558,169 |

Note 14 – Deferred Compensation Plan

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

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

Note 15 - 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, 2021, 2022 and 2023, 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.

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

Note 15 - Risk Management (continued)

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, 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 | 241,248 | 100,000 |
| Insured claims, (Including IBNRs) | (7,859,644) | (98,750) |
| Claim payments | <u>7,865,370</u> | <u>98,750</u> |
| Unpaid claims, September 30, 2023 | <u>\$ 246,974</u> | <u>\$ 100,000</u> |

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

Note 16 - 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.

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

Note 17 - 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, 2023, the County abated property taxes totaling \$553,082 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 2023 amounted to \$193,554.

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 2023 amounted to \$335,814.

Note 18 - 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, 2023:

| | <u>General Fund</u> | <u>American Rescue Plan Fund</u> | <u>Capital Projects Fund</u> | <u>Sales Tax District Fund</u> | <u>Nonmajor Governmental Funds</u> | <u>Total</u> |
|---------------------------|----------------------|--|----------------------------------|------------------------------------|--|-----------------------|
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Inventories | \$ 48,452 | \$ - | \$ - | \$ - | \$ - | \$ 48,452 |
| Prepays | 114,065 | - | - | - | - | 114,065 |
| Total Nonspendable | <u>162,517</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>162,517</u> |
| Restricted for: | | | | | | |
| Creditors | 3,288,707 | - | - | 1,415,382 | 167,402 | 4,871,491 |
| Capital projects | - | - | 32,542,703 | - | - | 32,542,703 |
| Imposed by law | - | - | - | 22,177,708 | 6,295,423 | 28,473,131 |
| Debt service | - | - | - | - | 302,819 | 302,819 |
| Federal grants | - | 850,613 | - | - | - | 850,613 |
| Total Restricted | <u>3,288,707</u> | <u>850,613</u> | <u>32,542,703</u> | <u>23,593,090</u> | <u>6,765,644</u> | <u>67,040,757</u> |
| Committed for: | | | | | | |
| Program purposes | 343,255 | - | - | - | - | 343,255 |
| Assigned to: | | | | | | |
| County Operations | 938,814 | - | 505,422 | 26,193,488 | 719,712 | 28,357,436 |
| Unassigned | 21,622,057 | - | - | - | (106,925) | 21,515,132 |
| Total Fund Balance | <u>\$ 26,355,350</u> | <u>\$ 850,613</u> | <u>\$ 33,048,125</u> | <u>\$ 49,786,578</u> | <u>\$ 7,378,431</u> | <u>\$ 117,419,097</u> |

ECTOR COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS (continued)

Note 18 - Fund Balances (continued)

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

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

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

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

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

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

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

Note 19 - Commitments and Contingencies

Encumbrances for purchase orders, 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, 2023, are reported in the table below:

| | |
|---------------------------------------|-----------------------------|
| Governmental Activities: | |
| Major Funds: | |
| General Fund | \$ 938,814 |
| Capital Projects | 505,422 |
| Sales Tax District | 26,193,488 |
| Non Major Funds: | <u>719,712</u> |
| Total Governmental Activities | <u>\$ 28,357,436</u> |
| | |
| Business/Type Activities: | |
| Coliseum | \$ 2,002 |
| Airport | <u>83,519</u> |
| Total Business-Type Activities | <u>\$ 85,521</u> |

Note 20 – Deficit Fund Equity

At the end of the fiscal year, several of the special revenue funds reported deficit fund balances. These deficits are primarily due to expenditures incurred that exceeded the revenues and other financing sources available within these funds.

The specific funds and their respective deficit balances are detailed as follows. The TJJD Grant A Basic Supervision Fund has deficit fund balance of \$62,883, the JAG Grant Fund has a deficit of \$1,654, the Community and Rural Health Fund has a deficit of \$6,511, the TJJD Grant A Community Program has a deficit of \$6,034, the Health Epidemiology Fund has a deficit of \$22,321 and the TJJD Grant A Community Diversion Fund has a deficit of \$6,173.

These deficits arose due to the timing differences between the receipt of grant funds and the incurrence of program expenditures. The County anticipates that this deficit will be eliminated through the receipt of future grant reimbursements. The county is actively managing these deficit balances through interfund loans. The County is committed to addressing these deficits in a timely manner and ensuring the financial health of all its special revenue funds.

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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---|------------------------|----------------------|----------------------|---------------------------------------|
| Revenues | | | | |
| Property Tax, Penalties and Interest | \$ 56,353,514 | \$ 56,353,514 | \$ 56,500,179 | \$ 146,665 |
| Fines and Forfeitures | 1,641,500 | 1,641,500 | 1,788,033 | 146,533 |
| Licenses and Permits | 324,000 | 324,000 | 294,797 | (29,203) |
| Intergovernmental Charges | 2,371,000 | 2,371,000 | 2,424,789 | 53,789 |
| Charges for Current Services | 6,915,800 | 6,928,684 | 7,637,552 | 708,868 |
| Investment Income | 140,000 | 140,000 | 1,346,305 | 1,206,305 |
| Other | 137,000 | 245,367 | 559,702 | 314,335 |
| Total Revenues | <u>67,882,814</u> | <u>68,004,065</u> | <u>70,551,357</u> | <u>2,547,292</u> |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | 1,759,326 | 1,777,761 | 1,656,612 | 121,149 |
| Judicial | 17,619,061 | 18,572,869 | 17,470,431 | 1,102,438 |
| Financial Administration | 7,296,608 | 7,661,844 | 7,747,948 | (86,104) |
| Law Enforcement | 11,356,726 | 11,441,128 | 11,039,824 | 401,304 |
| Correction | 16,644,167 | 16,900,838 | 15,491,081 | 1,409,757 |
| Health and Welfare | 1,457,829 | 1,496,146 | 1,292,159 | 203,987 |
| Culture and Recreation | 629,367 | 650,622 | 528,808 | 121,814 |
| Library | 1,840,985 | 1,940,399 | 1,900,759 | 39,640 |
| Maintenance | 6,556,186 | 6,755,843 | 6,051,223 | 704,620 |
| Conservation of Natural Resources | 224,179 | 224,179 | 189,146 | 35,033 |
| Non Departmental | 1,065,861 | 1,366,973 | 1,304,053 | 62,920 |
| Total Expenditures | <u>66,450,295</u> | <u>68,788,602</u> | <u>64,672,044</u> | <u>4,116,558</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>1,432,519</u> | <u>(784,537)</u> | <u>5,879,313</u> | <u>6,663,850</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers (Out) | (1,435,000) | (1,435,000) | (1,435,000) | - |
| SBITAs Issued | - | - | 1,066,713 | 1,066,713 |
| Total Other Financing Sources (Uses) | <u>(1,435,000)</u> | <u>(1,435,000)</u> | <u>(368,287)</u> | <u>1,066,713</u> |
| Net Change in Fund Balance | (2,481) | (2,219,537) | 5,511,026 | 7,730,563 |
| Fund Balance, Beginning of Year | <u>20,844,324</u> | <u>20,844,324</u> | <u>20,844,324</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 20,841,843</u> | <u>\$ 18,624,787</u> | <u>\$ 26,355,350</u> | <u>\$ 7,730,563</u> |

ECTOR COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|------------------------|---------------------|-------------------|---------------------------------------|
| Revenues | | | | |
| Intergovernmental charges | \$ 20,180,000 | \$ 31,864,492 | \$ 5,656,217 | \$ (26,208,275) |
| Investment income | - | - | 801,227 | 801,227 |
| Other income | - | 47,734 | 47,734 | - |
| Total Revenues | <u>20,180,000</u> | <u>31,912,226</u> | <u>6,505,178</u> | <u>(25,407,048)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Capital outlay | - | 834,492 | 656,581 | (177,911) |
| General expenses | 20,180,000 | 31,077,734 | 4,999,636 | (26,078,098) |
| Total Expenditures | <u>20,180,000</u> | <u>31,912,226</u> | <u>5,656,217</u> | <u>(26,256,009)</u> |
| Deficiency of Revenues Over Expenditures | - | - | 848,961 | 848,961 |
| Fund Balance, Beginning of Year | <u>1,652</u> | <u>1,652</u> | <u>1,652</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 1,652</u> | <u>\$ 1,652</u> | <u>\$ 850,613</u> | <u>\$ 848,961</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, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|----------------------------|---------------------|----------------------|---------------------------------------|
| Revenues | | | | |
| Charges for current services | \$ - | \$ - | \$ 69,663 | \$ 69,663 |
| Investment income | 59,500 | 59,500 | 1,550,759 | 1,491,259 |
| Other revenues | - | - | 1,420,000 | 1,420,000 |
| Hotel occupancy tax | 800,000 | 800,000 | 723,811 | (76,189) |
| Total Revenues | <u>859,500</u> | <u>859,500</u> | <u>3,764,233</u> | <u>2,904,733</u> |
| Expenditures | | | | |
| Current: | | | | |
| Departmental supplies and expenses | 79,800 | 112,545 | 74,827 | 37,718 |
| Professional services | 6,500 | 742,075 | 336,163 | 405,912 |
| Capital outlay | 2,360,404 | 26,861,435 | 2,294,241 | 24,567,194 |
| Total Expenditures | <u>2,446,704</u> | <u>27,716,055</u> | <u>2,705,231</u> | <u>25,010,824</u> |
| Excess (Deficiency) of Revenues Over expenditures | <u>(1,587,204)</u> | <u>(26,856,555)</u> | <u>1,059,002</u> | <u>27,915,557</u> |
| Other Financing Sources (uses) | | | | |
| Transfers in | 100,000 | 100,000 | - | (100,000) |
| Transfers (out) | (300,000) | (300,000) | - | 300,000 |
| Total Other Financing Sources | <u>(200,000)</u> | <u>(200,000)</u> | <u>-</u> | <u>200,000</u> |
| Net Change in Fund Balance | (1,787,204) | (27,056,555) | 1,059,002 | 28,115,557 |
| Fund Balance, Beginning of Year | <u>31,989,123</u> | <u>31,989,123</u> | <u>31,989,123</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 30,201,919</u> | <u>\$ 4,932,568</u> | <u>\$ 33,048,125</u> | <u>\$ 28,115,557</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---|------------------------|---------------------|----------------------|-----------------------------------|
| Revenues | | | | |
| Sales Tax | \$ 24,000,000 | \$ 24,000,000 | \$ 36,949,285 | \$ 12,949,285 |
| Investment Income | 60,000 | 60,470 | 1,470,623 | 1,410,153 |
| Other | - | 1,751 | 4,433 | 2,682 |
| Total Revenues | <u>24,060,000</u> | <u>24,062,221</u> | <u>38,424,341</u> | <u>14,362,120</u> |
| Expenditures | | | | |
| Planning and Development | | | | |
| Salaries | 426,196 | 420,215 | 393,328 | 26,887 |
| Employee benefits | 201,294 | 202,187 | 190,836 | 11,351 |
| Allowances | 7,800 | 7,800 | 7,613 | 187 |
| Departmental supplies and expense | 175,214 | 194,428 | 174,637 | 19,791 |
| Insurance | 794 | 794 | 738 | 56 |
| Law Enforcement | | | | |
| Salaries | 1,316,760 | 1,316,760 | 853,862 | 462,898 |
| Employee benefits | 600,107 | 600,107 | 465,675 | 134,432 |
| Travel and education | 4,000 | 3,800 | 2,288 | 1,512 |
| Allowances | 38,400 | 38,400 | 9,800 | 28,600 |
| Departmental supplies and expense | 12,500 | 23,353 | 23,099 | 254 |
| Professional services | 301,325 | 2,321,325 | 312,163 | 2,009,162 |
| Insurance | 24,241 | 24,241 | 12,269 | 11,972 |
| Correction | | | | |
| Salaries | 6,173,140 | 6,173,140 | 4,208,617 | 1,964,523 |
| Employee benefits | 3,196,094 | 3,196,094 | 2,467,802 | 728,292 |
| Departmental supplies and expense | 12,000 | 12,000 | - | 12,000 |
| Professional services | 1,200,000 | 1,200,000 | 917,580 | 282,420 |
| Insurance | 119,743 | 119,743 | 62,376 | 57,367 |
| Health and Welfare | | | | |
| Salaries | 509,157 | 509,157 | 397,039 | 112,118 |
| Employee benefits | 223,361 | 223,361 | 190,832 | 32,529 |
| Travel and education | 6,000 | 6,000 | 4,764 | 1,236 |
| Departmental supplies and expense | 188,034 | 238,791 | 209,690 | 29,101 |
| Professional services | 110,000 | 88,982 | 33,666 | 55,316 |
| Insurance | 10,493 | 10,493 | 6,806 | 3,687 |
| Fire protection | | | | |
| Professional services | 904,550 | 921,541 | 911,539 | 10,002 |
| Highway and Streets | | | | |
| Salaries | 910,735 | 910,735 | 633,179 | 277,556 |
| Employee Benefits | 429,943 | 429,943 | 353,433 | 76,510 |
| Departmental Supplies and expense | 1,220,218 | 1,220,218 | 1,107,182 | 113,036 |
| Education and travel | 15,000 | 15,000 | - | 15,000 |
| Professional Services | 1,600,000 | 1,600,000 | - | 1,600,000 |
| Insurance | 157,201 | 238,636 | 224,796 | 13,840 |
| Capital Outlay | 15,673,675 | 31,984,090 | 7,119,724 | 24,864,366 |
| Total Expenditures | <u>35,767,975</u> | <u>54,251,334</u> | <u>21,295,333</u> | <u>32,956,001</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (11,707,975) | (30,189,113) | 17,129,008 | 47,318,121 |
| Other Financing Sources (Uses) | | | | |
| Transfers (out) | (3,000,000) | (3,000,000) | (3,000,000) | - |
| Total Other Financing Sources | <u>(3,000,000)</u> | <u>(3,000,000)</u> | <u>(3,000,000)</u> | <u>-</u> |
| Net Change in Fund Balance | (14,707,975) | (33,189,113) | 14,129,008 | 47,318,121 |
| Fund Balance, Beginning of Year | <u>35,657,570</u> | <u>35,657,570</u> | <u>35,657,570</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 20,949,595</u> | <u>\$ 2,468,457</u> | <u>\$ 49,786,578</u> | <u>\$ 47,318,121</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, 2023

A. BUDGETARY INFORMATION

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

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

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

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

| | Year Ended December 31: | | | | |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2022 | 2021 | 2020 | 2019 | 2018 |
| Total Pension Liability | | | | | |
| Service costs | \$ 6,037,279 | \$ 6,923,489 | \$ 5,454,766 | \$ 4,674,505 | \$ 4,756,722 |
| Interest on total pension liability | 22,369,973 | 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 | (2,162,743) | (2,819,877) | (250,168) | 1,972,262 | (3,980,926) |
| Benefit payments/refunds of contributions | <u>(18,678,878)</u> | <u>(18,306,236)</u> | <u>(17,009,726)</u> | <u>(15,992,685)</u> | <u>(15,011,653)</u> |
| Net changes in total pension liability | 7,565,631 | 6,477,759 | 24,573,913 | 11,080,243 | 5,768,660 |
| Total Pension Liability, Beginning | <u>297,472,898</u> | <u>290,995,139</u> | <u>266,421,226</u> | <u>255,340,983</u> | <u>249,572,323</u> |
| Total Pension Liability, Ending (a) | <u>\$ 305,038,529</u> | <u>\$ 297,472,898</u> | <u>\$ 290,995,139</u> | <u>\$ 266,421,226</u> | <u>\$ 255,340,983</u> |
| Fiduciary Net Position | | | | | |
| Employer contributions | \$ 7,750,285 | \$ 7,592,711 | \$ 8,029,561 | \$ 6,667,365 | \$ 5,706,236 |
| Member contributions | 2,840,418 | 2,782,674 | 2,947,120 | 2,556,840 | 2,251,938 |
| Investment income net of investment expenses | (17,342,331) | 56,138,506 | 24,905,433 | 35,037,226 | (4,282,081) |
| Benefit payments/refunds of contributions | (18,678,878) | (18,306,236) | (17,009,726) | (15,992,685) | (15,011,653) |
| Administrative expenses | (164,746) | (166,425) | (190,049) | (183,805) | (171,334) |
| Other | <u>(895,452)</u> | <u>(152,267)</u> | <u>(153,816)</u> | <u>(196,833)</u> | <u>(575,839)</u> |
| Net changes in fiduciary net position | (26,490,704) | 47,888,963 | 18,528,523 | 27,888,108 | (12,082,733) |
| Fiduciary net position, beginning | <u>307,619,235</u> | <u>259,730,272</u> | <u>241,201,749</u> | <u>213,313,641</u> | <u>225,396,374</u> |
| Fiduciary net position, ending (b) | <u>\$ 281,128,531</u> | <u>\$ 307,619,235</u> | <u>\$ 259,730,272</u> | <u>\$ 241,201,749</u> | <u>\$ 213,313,641</u> |
| Net Pension Liability (Asset), Ending= (a) – (b) | \$ 23,909,998 | \$ (10,146,337) | \$ 31,264,867 | \$ 25,219,477 | \$ 42,027,342 |
| Fiduciary Net Position as a % of Total Pension Liability | 92.16% | 103.41% | 89.26% | 90.53% | 83.54% |
| Pensionable covered payroll | \$ 40,577,405 | \$ 39,752,485 | \$ 39,630,992 | \$ 34,042,555 | \$ 34,042,555 |
| Net Pension Liability (Asset) as a % of Covered Payroll | 58.92% | -26.81% | 78.89% | 74.08% | 123.46% |

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

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

The following are the discount rates used in each period:

| FYE | Discount Rate |
|------|---------------|
| 2023 | 7.60% |
| 2022 | 7.60% |
| 2021 | 7.60% |
| 2020 | 8.10% |
| 2019 | 8.10% |

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

| | Year Ended December 31: | | | |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| | 2017 | 2016 | 2015 | 2014 |
| Total Pension Liability | | | | |
| 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 | <u>(14,666,068)</u> | <u>(13,638,326)</u> | <u>(13,195,875)</u> | <u>(12,959,826)</u> |
| Net changes in total pension liability | 9,827,762 | 8,339,897 | 8,342,627 | 7,886,570 |
| Total Pension Liability, Beginning | <u>239,744,560</u> | <u>231,404,663</u> | <u>223,062,036</u> | <u>215,175,465</u> |
| Total Pension Liability, Ending (a) | <u>249,572,322</u> | <u>239,744,560</u> | <u>231,404,663</u> | <u>223,062,035</u> |
| Fiduciary Net Position | | | | |
| 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 | <u>(97,346)</u> | <u>(1,227,833)</u> | <u>(606,472)</u> | <u>(416,746)</u> |
| Net changes in fiduciary net position | 22,131,410 | 6,684,888 | (8,805,872) | 6,513,379 |
| Fiduciary net position, beginning | <u>203,264,963</u> | <u>196,580,076</u> | <u>205,385,948</u> | <u>198,872,569</u> |
| Fiduciary net position, ending (b) | <u>\$ 225,396,373</u> | <u>\$ 203,264,964</u> | <u>\$ 196,580,076</u> | <u>\$ 205,385,948</u> |
| Net Pension Liability (Asset), Ending= (a) – (b) | \$ 24,175,949 | \$ 36,479,596 | \$ 34,824,587 | \$ 17,676,087 |
| Fiduciary Net Position as a % of Total Pension Liability | 90.31% | 84.78% | 84.95% | 92.08% |
| Pensionable covered payroll | \$ 30,059,827 | \$ 31,970,895 | \$ 31,788,813 | \$ 29,592,501 |
| Net Pension Liability (Asset) as a % of Covered Payroll | 80.43% | 114.10% | 109.55% | 59.73% |

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

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

| Fiscal Year Ended | Actuarially Determined Contribution ⁽³⁾ | Actual Employer Contribution ⁽¹⁾ | Contribution Deficiency (Excess) | Covered Payroll ⁽²⁾ | Actual Contribution as a % of Covered Payroll |
|--------------------------|---|--|---|---------------------------------------|--|
| 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 | 7,750,285 | 7,412,683 | 337,602 | 40,577,405 | 18.3% |
| 2023 | N/A | 8,068,864 | 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 | 10.6 years (based on contribution rate calculated in 12/31/2022 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 64. |
| 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. 2022: New investment return and inflation 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. 2022: No changes in plan provisions were reflected in the Schedule. |

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

ECTOR COUNTY, TEXAS

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

| | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability | | | | | | |
| Service costs | \$ 2,218,677 | \$ 3,253,399 | \$ 2,775,081 | \$ 1,982,424 | \$ 2,554,520 | \$ 3,238,782 |
| Interest on total OPEB liability | 1,678,321 | 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 | (7,946,270) | 231,513 | (5,230,961) | (719,029) | (12,841,348) | 376,514 |
| Changes of Assumptions | (23,745,398) | 497,757 | 7,690,510 | 10,256,614 | (1,437,152) | 5,805,666 |
| Benefit Payments | (2,274,195) | (2,627,366) | (1,924,632) | (1,844,033) | (1,999,101) | (2,702,554) |
| Net Change in Total OPEB Liability | (30,068,865) | 3,123,902 | 5,591,151 | 12,284,496 | (13,017,702) | 9,537,416 |
| Total Net OPEB Liability - Beginning | 91,240,853 | 88,116,951 | 82,525,800 | 70,241,304 | 83,259,006 | 73,721,590 |
| Total Net OPEB Liability -Ending | 61,171,988 | 91,240,853 | 88,116,951 | 82,525,800 | 70,241,304 | 83,259,006 |
| | | | | | | |
| Covered-Employee Payroll | 37,380,549 | 37,846,675 | 39,630,992 | 34,042,555 | 30,059,827 | 30,299,157 |
| | | | | | | |
| Total OPEB Liability as a Percentage of Covered-Employee Payroll | 163.65% | 241.08% | 222.34% | 242.42% | 233.67% | 274.79% |
| | | | | | | |
| OPEB Liability | | | | | | |
| Ending total OPEB liability | 61,171,988 | 91,240,853 | 88,116,951 | 82,525,800 | 70,241,304 | 83,259,006 |
| Net OPEB liability | \$61,171,988 | \$91,240,853 | \$88,116,951 | \$82,525,800 | \$70,241,304 | \$83,259,006 |
| | | | | | | |
| Fiduciary net position as a % of total OPEB liability | 0% | 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:

FYE23 – The healthcare trend rates were updated.

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> |
|------------|----------------------|
| 2023 | 4.05% |
| 2022 | 1.84% |
| 2021 | 2.00% |
| 2020 | 2.75% |
| 2019 | 3.71% |
| 2018 | 3.31% |



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, 2023

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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---|----------------------------|----------------------|----------------------|---------------------------------------|
| Taxes | | | | |
| Property Taxes | \$ 55,519,787 | \$ 55,519,787 | \$ 55,525,325 | \$ 5,538 |
| Interest and Penalties | 833,727 | 833,727 | 974,854 | 141,127 |
| Total Taxes | <u>56,353,514</u> | <u>56,353,514</u> | <u>56,500,179</u> | <u>146,665</u> |
| Fines and Forfeitures | 1,641,500 | 1,641,500 | 1,788,033 | 146,533 |
| Licenses and Permits | 324,000 | 324,000 | 294,797 | (29,203) |
| Intergovernmental Charges | 2,371,000 | 2,371,000 | 2,424,789 | 53,789 |
| Charges for Current Services | | | | |
| Judicial Fees | 1,584,200 | 1,584,200 | 1,413,049 | (171,151) |
| Tax Assessor Collector Fees | 3,000,000 | 3,000,000 | 3,000,000 | - |
| Law Enforcement Fees | 890,000 | 890,000 | 936,795 | 46,795 |
| Correctional Fees | 443,000 | 443,000 | 452,594 | 9,594 |
| Health Department Services | 293,000 | 293,000 | 267,097 | (25,903) |
| County Portion State Fees | 125,000 | 125,000 | 125,000 | - |
| Other Services | 580,600 | 593,484 | 1,443,017 | 849,533 |
| Total Charges for Current Services | <u>6,915,800</u> | <u>6,928,684</u> | <u>7,637,552</u> | <u>708,868</u> |
| Investment Income | 140,000 | 140,000 | 1,346,305 | 1,206,305 |
| Other | 137,000 | 245,367 | 559,702 | 314,335 |
| Total Revenues | <u>\$ 67,882,814</u> | <u>\$ 68,004,065</u> | <u>\$ 70,551,357</u> | <u>\$ 2,547,292</u> |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|------------------------|---------------------|----------------|---------------------------------------|
| Administrative | | | | |
| County Judge: | | | | |
| Salaries | \$ 243,465 | \$ 242,183 | \$ 216,171 | \$ 26,012 |
| Employee Benefits | 112,373 | 112,373 | 104,873 | 7,500 |
| Auto Allowance | 7,500 | 8,325 | 8,325 | - |
| Travel and Education | 5,000 | 8,100 | 6,702 | 1,398 |
| Departmental Supplies and Expenditures | 4,200 | 7,421 | 6,978 | 443 |
| Professional Services | 500 | 687 | 687 | - |
| Insurance | 1,014 | 1,014 | 1,012 | 2 |
| Total County Judge | <u>374,052</u> | <u>380,103</u> | <u>344,748</u> | <u>35,355</u> |
| Commissioners' Court: | | | | |
| Salaries | 137,384 | 137,384 | 121,618 | 15,766 |
| Employee Benefits | 76,266 | 76,266 | 68,467 | 7,799 |
| Auto Allowance | 900 | 900 | 900 | - |
| Departmental Supplies and Expenditures | 3,246 | 3,246 | 3,044 | 202 |
| Insurance | 693 | 693 | 640 | 53 |
| Total Commissioners' Court | <u>218,489</u> | <u>218,489</u> | <u>194,669</u> | <u>23,820</u> |
| Commissioner Precinct #1: | | | | |
| Salaries | 60,219 | 61,374 | 61,374 | - |
| Employee Benefits | 28,354 | 28,354 | 28,088 | 266 |
| Auto Allowance | 5,400 | 5,400 | 5,400 | - |
| Travel and Education | 2,800 | 1,445 | 791 | 654 |
| Departmental Supplies and Expenditures | 570 | 770 | 761 | 9 |
| Insurance | 197 | 197 | 161 | 36 |
| Total Commissioner Precinct #1 | <u>97,540</u> | <u>97,540</u> | <u>96,575</u> | <u>965</u> |
| Commissioner Precinct #2: | | | | |
| Salaries | 68,864 | 73,234 | 73,233 | 1 |
| Employee Benefits | 34,101 | 34,698 | 34,696 | 2 |
| Auto Allowance | 5,400 | 5,400 | 5,400 | - |
| Travel and Education | 2,800 | 1,073 | 1,072 | 1 |
| Departmental Supplies and Expenditures | 570 | 756 | 755 | 1 |
| Insurance | 231 | 196 | 195 | 1 |
| Total Commissioner Precinct #2 | <u>111,966</u> | <u>115,357</u> | <u>115,351</u> | <u>6</u> |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|------------------------|---------------------|---------------------|---------------------------------------|
| Administrative (continued) | | | | |
| Commissioner Precinct #3: | | | | |
| Salaries | \$ 62,632 | \$ 66,667 | \$ 66,667 | \$ - |
| Employee Benefits | 32,176 | 32,855 | 32,853 | 2 |
| Auto Allowance | 5,400 | 5,400 | 5,400 | - |
| Travel and Education | 2,800 | 3,724 | 3,723 | 1 |
| Departmental Supplies and Expenditures | 570 | 736 | 730 | 6 |
| Insurance | 212 | 180 | 179 | 1 |
| Total Commissioner Precinct #3 | <u>103,790</u> | <u>109,562</u> | <u>109,552</u> | <u>10</u> |
| Commissioner Precinct #4: | | | | |
| Salaries | 61,896 | 64,060 | 64,059 | 1 |
| Employee Benefits | 32,998 | 33,183 | 33,181 | 2 |
| Auto Allowance | 5,400 | 5,400 | 5,400 | - |
| Travel and Education | 3,400 | 4,144 | 4,143 | 1 |
| Departmental Supplies and Expenditures | 1,020 | 1,182 | 1,181 | 1 |
| Insurance | 212 | 178 | 178 | - |
| Total Commissioner Precinct #4 | <u>104,926</u> | <u>108,147</u> | <u>108,142</u> | <u>5</u> |
| Human Resources: | | | | |
| Salaries | 405,418 | 405,418 | 370,550 | 34,868 |
| Employee Benefits | 178,982 | 178,982 | 177,166 | 1,816 |
| Auto Allowance | 1,800 | 1,800 | 1,800 | - |
| Travel and Education | 5,500 | 5,500 | 3,477 | 2,023 |
| Departmental Supplies and Expenditures | 85,063 | 85,063 | 66,681 | 18,382 |
| Professional Services | 70,000 | 70,000 | 66,348 | 3,652 |
| Insurance | 1,800 | 1,800 | 1,553 | 247 |
| Total Human Resources | <u>748,563</u> | <u>748,563</u> | <u>687,575</u> | <u>60,988</u> |
| Total Administrative | <u>\$ 1,759,326</u> | <u>\$ 1,777,761</u> | <u>\$ 1,656,612</u> | <u>\$ 121,149</u> |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|-----------------|----------------|----------------|----------------------------|
| Judicial | | | | |
| 70th District Court: | | | | |
| Salaries | \$ 251,316 | \$ 255,775 | \$ 255,774 | \$ 1 |
| Employee Benefits | 122,307 | 122,897 | 122,896 | 1 |
| Travel and Education | 3,500 | 572 | 572 | - |
| Departmental Supplies and Expenditures | 8,750 | 9,048 | 5,919 | 3,129 |
| Professional Services | 670 | 470 | 470 | - |
| Insurance | 2,172 | 1,956 | 1,945 | 11 |
| Total 70th District Court | 388,715 | 390,718 | 387,576 | 3,142 |
| 161st District Court: | | | | |
| Salaries | 214,973 | 218,930 | 218,929 | 1 |
| Employee Benefits | 110,859 | 111,404 | 111,402 | 2 |
| Travel and Education | 3,500 | 7,420 | 7,420 | - |
| Departmental Supplies and Expenditures | 9,420 | 6,811 | 6,810 | 1 |
| Insurance | 1,837 | 1,461 | 1,460 | 1 |
| Total 161st District Court | 340,589 | 346,026 | 346,021 | 5 |
| 244th District Court: | | | | |
| Salaries | 217,839 | 221,877 | 221,876 | 1 |
| Employee Benefits | 112,548 | 112,581 | 112,579 | 2 |
| Travel and Education | 3,500 | 2,098 | 2,098 | - |
| Departmental Supplies and Expenditures | 6,750 | 10,229 | 9,916 | 313 |
| Professional Services | 2,170 | 2,005 | 2,001 | 4 |
| Insurance | 1,920 | 1,636 | 1,628 | 8 |
| Total 244th District Court | 344,727 | 350,426 | 350,098 | 328 |
| 358th District Court: | | | | |
| Salaries | 273,939 | 275,761 | 275,761 | - |
| Employee Benefits | 140,500 | 139,974 | 139,973 | 1 |
| Travel and Education | 3,500 | 2,204 | 2,202 | 2 |
| Departmental Supplies and Expenditures | 4,750 | 5,728 | 5,727 | 1 |
| Professional Services | 2,095 | 2,077 | 1,605 | 472 |
| Insurance | 2,200 | 2,200 | 1,884 | 316 |
| Total 358th District Court | 426,984 | 427,944 | 427,152 | 792 |
| 446th District Court: | | | | |
| Salaries | 228,364 | 228,626 | 219,454 | 9,172 |
| Employee Benefits | 115,198 | 113,398 | 109,616 | 3,782 |
| Travel and Education | 3,000 | 5,938 | 4,273 | 1,665 |
| Departmental Supplies and Expenditures | 4,100 | 2,700 | 2,527 | 173 |
| Professional Services | 4,504 | 4,504 | 3,989 | 515 |
| Insurance | 1,873 | 1,873 | 1,267 | 606 |
| Total 446th District Court | 357,039 | 357,039 | 341,126 | 15,913 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|------------------|------------------|------------------|-------------------------------|
| Judicial (continued) | | | | |
| District Clerk: | | | | |
| Salaries | \$ 1,359,294 | \$ 1,360,961 | \$ 1,293,963 | \$ 66,998 |
| Employee Benefits | 742,611 | 740,313 | 717,285 | 23,028 |
| Auto Allowance | 2,700 | 2,700 | 2,700 | - |
| Travel and Education | 16,310 | 16,310 | 15,525 | 785 |
| Departmental Supplies and Expenditures | 69,633 | 72,097 | 68,305 | 3,792 |
| Professional Services | 54,788 | 113,202 | 57,072 | 56,130 |
| Insurance | 6,647 | 7,278 | 7,155 | 123 |
| Total District Clerk | 2,251,983 | 2,312,861 | 2,162,005 | 150,856 |
| District Attorney: | | | | |
| Salaries | 3,523,497 | 3,527,413 | 3,222,279 | 305,134 |
| Employee Benefits | 1,666,205 | 1,666,205 | 1,568,247 | 97,958 |
| Auto Allowance | 32,850 | 28,934 | 27,844 | 1,090 |
| Travel and Education | 20,000 | 22,453 | 22,452 | 1 |
| Departmental Supplies and Expenditures | 59,500 | 57,605 | 24,176 | 33,429 |
| Professional Services | 292,809 | 292,809 | 177,048 | 115,761 |
| Insurance | 20,162 | 20,162 | 15,686 | 4,476 |
| Total District Attorney | 5,615,023 | 5,615,581 | 5,057,732 | 557,849 |
| County Court at Law #1: | | | | |
| Salaries | 328,028 | 333,232 | 333,230 | 2 |
| Employee Benefits | 132,231 | 131,841 | 131,838 | 3 |
| Travel and Education | 4,000 | 1,380 | 1,380 | - |
| Departmental Supplies and Expenditures | 3,220 | 10,279 | 10,278 | 1 |
| Professional Services | 1,800 | 1,636 | 1,636 | - |
| Insurance | 1,323 | 1,323 | 1,307 | 16 |
| Total County Court at Law #1 | 470,602 | 479,691 | 479,669 | 22 |
| County Court at Law #2: | | | | |
| Salaries | 331,951 | 331,951 | 331,017 | 934 |
| Employee Benefits | 126,339 | 126,339 | 125,675 | 664 |
| Travel and Education | 2,000 | 2,217 | 2,217 | - |
| Departmental Supplies and Expenditures | 2,700 | 11,349 | 3,290 | 8,059 |
| Professional Services | 1,965 | 1,965 | 1,541 | 424 |
| Insurance | 1,277 | 1,277 | 1,271 | 6 |
| Total County Court at Law #2 | 466,232 | 475,098 | 465,011 | 10,087 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|------------------|------------------|------------------|-------------------------------|
| Judicial (continued) | | | | |
| County Clerk: | | | | |
| Salaries | \$ 1,015,470 | \$ 1,015,470 | \$ 967,235 | \$ 48,235 |
| Employee Benefits | 572,161 | 564,655 | 552,122 | 12,533 |
| Auto Allowance | 2,700 | 2,700 | 2,700 | - |
| Travel and Education | 9,050 | 8,800 | 5,456 | 3,344 |
| Departmental Supplies and Expenditures | 45,482 | 54,411 | 53,973 | 438 |
| Professional Services | 9,378 | 12,720 | 12,507 | 213 |
| Insurance | 4,929 | 6,041 | 5,891 | 150 |
| Total County Clerk | 1,659,170 | 1,664,797 | 1,599,884 | 64,913 |
| County Attorney: | | | | |
| Salaries | 273,611 | 273,611 | 182,531 | 91,080 |
| Employee Benefits | 114,117 | 114,117 | 88,591 | 25,526 |
| Auto Allowance | 4,500 | 4,500 | 4,500 | - |
| Departmental Supplies and Expenditures | 8,000 | 6,300 | 197 | 6,103 |
| Professional Services | 2,661 | 4,361 | 2,905 | 1,456 |
| Insurance | 385 | 385 | 361 | 24 |
| Total County Attorney | 403,274 | 403,274 | 279,085 | 124,189 |
| Justice of the Peace – Precinct #1: | | | | |
| Salaries | 219,819 | 219,819 | 203,736 | 16,083 |
| Employee Benefits | 112,440 | 112,440 | 108,830 | 3,610 |
| Auto Allowance | 5,050 | 5,050 | 4,629 | 421 |
| Travel and Education | 2,800 | 2,399 | 230 | 2,169 |
| Departmental Supplies and Expenditures | 5,500 | 5,814 | 5,681 | 133 |
| Professional Services | 60 | 145 | 145 | - |
| Insurance | 981 | 983 | 981 | 2 |
| Total Justice of the Peace – Precinct #1 | 346,650 | 346,650 | 324,232 | 22,418 |
| Justice of the Peace – Precinct #2: | | | | |
| Salaries | 109,653 | 111,845 | 111,844 | 1 |
| Employee Benefits | 57,800 | 58,131 | 58,129 | 2 |
| Auto Allowance | 5,050 | 5,051 | 5,050 | 1 |
| Travel and Education | 4,400 | 4,218 | 4,217 | 1 |
| Departmental Supplies and Expenditures | 2,100 | 1,856 | 1,855 | 1 |
| Professional Services | 145 | 165 | 165 | - |
| Insurance | 421 | 355 | 354 | 1 |
| Total Justice of the Peace – Precinct #2 | 179,569 | 181,621 | 181,614 | 7 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|-------------------|-------------------|-------------------|-------------------------------|
| Judicial (continued) | | | | |
| Justice of the Peace – Precinct #3: | | | | |
| Salaries | \$ 121,889 | \$ 126,891 | \$ 126,891 | \$ - |
| Employee Benefits | 62,196 | 62,840 | 62,838 | 2 |
| Auto Allowance | 5,050 | 5,051 | 5,050 | 1 |
| Travel and Education | 3,200 | 2,988 | 2,987 | 1 |
| Departmental Supplies and Expenditures | 2,500 | 11,738 | 11,736 | 2 |
| Professional Services | 200 | 175 | 175 | - |
| Insurance | 490 | 397 | 397 | - |
| Total Justice of the Peace – Precinct #3 | 195,525 | 210,080 | 210,074 | 6 |
| Justice of the Peace – Precinct #4: | | | | |
| Salaries | 168,514 | 171,721 | 171,720 | 1 |
| Employee Benefits | 87,814 | 87,702 | 87,701 | 1 |
| Auto Allowance | 5,050 | 5,051 | 5,050 | 1 |
| Travel and Education | 2,800 | 4,400 | 4,385 | 15 |
| Departmental Supplies and Expenditures | 4,500 | 3,274 | 3,272 | 2 |
| Professional Services | 185 | 70 | 70 | - |
| Insurance | 726 | 625 | 618 | 7 |
| Total Justice of the Peace – Precinct #4 | 269,589 | 272,843 | 272,816 | 27 |
| County and District Court Jury: | | | | |
| Departmental Supplies and Expenditures | 3,500 | 6,122 | 5,621 | 501 |
| Professional Service | 80,000 | 62,989 | 24,790 | 38,199 |
| Jury Service | 175,000 | 184,497 | 184,497 | - |
| Total County and District Court Jury | 258,500 | 253,608 | 214,908 | 38,700 |
| Medical Examiner: | | | | |
| Salaries | 436,402 | 436,402 | 405,812 | 30,590 |
| Employee Benefits | 215,387 | 215,387 | 202,620 | 12,767 |
| Auto Allowance | 3,600 | 3,600 | 3,500 | 100 |
| Travel and Education | 145,500 | 142,760 | 136,186 | 6,574 |
| Departmental Supplies and Expenditures | 7,300 | 7,483 | 6,719 | 764 |
| Professional Services | 388,250 | 497,659 | 437,675 | 59,984 |
| Insurance | 10,387 | 8,087 | 6,055 | 2,032 |
| Total Medical Examiner | 1,206,826 | 1,311,378 | 1,198,567 | 112,811 |
| Non Dept Judicial: | | | | |
| Professional Services | 2,438,064 | 3,173,234 | 3,172,861 | 373 |
| Total Other Judicial | 2,438,064 | 3,173,234 | 3,172,861 | 373 |
| Total Judicial | 17,619,061 | 18,572,869 | 17,470,431 | 1,102,438 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|------------------|------------------|----------------|----------------------------|
| Financial Administration | | | | |
| County Auditor: | | | | |
| Salaries | \$ 530,053 | \$ 504,874 | \$ 406,304 | \$ 98,570 |
| Employee Benefits | 255,576 | 255,576 | 215,144 | 40,432 |
| Auto Allowance | 3,000 | 3,000 | 3,000 | - |
| Travel and Education | 6,000 | 5,900 | 3,930 | 1,970 |
| Departmental Supplies and Expenditures | 110,300 | 113,952 | 104,566 | 9,386 |
| Professional Services | 2,208 | 2,208 | 2,207 | 1 |
| Insurance | 2,956 | 2,956 | 2,268 | 688 |
| Total County Auditor | 910,093 | 888,466 | 737,419 | 151,047 |
| County Treasurer: | | | | |
| Salaries | 183,293 | 183,293 | 181,128 | 2,165 |
| Employee Benefits | 90,769 | 90,769 | 90,287 | 482 |
| Auto Allowance | 2,700 | 2,700 | 2,700 | - |
| Travel and Education | 3,800 | 5,032 | 5,031 | 1 |
| Departmental Supplies and Expenditures | 8,000 | 7,974 | 6,114 | 1,860 |
| Professional Services | 4,046 | 3,631 | 3,013 | 618 |
| Insurance | 2,982 | 2,982 | 2,772 | 210 |
| Total County Treasurer | 295,590 | 296,381 | 291,045 | 5,336 |
| Tax Assessor Collector: | | | | |
| Salaries | 618,441 | 618,441 | 589,093 | 29,348 |
| Employee Benefits | 359,778 | 359,778 | 348,679 | 11,099 |
| Auto Allowance | 2,700 | 2,700 | 2,700 | - |
| Travel and Education | 2,500 | 2,500 | 1,780 | 720 |
| Departmental Supplies and Expenditures | 37,900 | 37,900 | 21,173 | 16,727 |
| Professional Services | 2,649 | 2,649 | 2,598 | 51 |
| Insurance | 3,420 | 3,420 | 2,803 | 617 |
| Total Tax Assessor Collector | 1,027,388 | 1,027,388 | 968,826 | 58,562 |
| Purchasing Department: | | | | |
| Salaries | 287,013 | 287,013 | 281,060 | 5,953 |
| Employee Benefits | 156,790 | 156,790 | 154,368 | 2,422 |
| Auto Allowance | 2,700 | 2,700 | 2,700 | - |
| Travel and Education | 6,050 | 6,050 | 5,554 | 496 |
| Departmental Supplies and Expenditures | 8,124 | 6,124 | 4,988 | 1,136 |
| Professional Services | 1,732 | 1,732 | 1,387 | 345 |
| Utilities | 250 | 250 | - | 250 |
| Insurance | 1,451 | 1,451 | 1,210 | 241 |
| Other | 6,000 | 11,000 | 9,614 | 1,386 |
| Total Purchasing Department | 470,110 | 473,110 | 460,881 | 12,229 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|------------------|------------------|------------------|-------------------------------|
| Financial Administration (continued) | | | | |
| Information Technology: | | | | |
| Salaries | \$ 837,862 | \$ 837,862 | \$ 710,441 | \$ 127,421 |
| Employee Benefits | 408,367 | 408,367 | 365,593 | 42,774 |
| Auto Allowance | 5,400 | 5,400 | 5,400 | - |
| Travel and Education | 48,050 | 45,050 | 32,251 | 12,799 |
| Departmental Supplies and Expenditures | 427,670 | 452,602 | 336,984 | 115,618 |
| Professional Services | 1,605,374 | 1,962,296 | 1,590,841 | 371,455 |
| Utilities | 300,000 | 304,000 | 284,535 | 19,465 |
| Insurance | 4,845 | 4,845 | 3,302 | 1,543 |
| Capital Outlay | 40,000 | 40,000 | 1,066,713 | (1,026,713) |
| Total Information Technology | 3,677,568 | 4,060,422 | 4,396,060 | (335,638) |
| Non Dept Financial: | | | | |
| Employee Benefits | 2,408 | 2,408 | 2,195 | 213 |
| Auto Allowance | 9,000 | 9,000 | 8,000 | 1,000 |
| Departmental Supplies and Expenditures | 46,800 | 46,800 | 41,466 | 5,334 |
| Professional Services | 847,031 | 847,031 | 831,278 | 15,753 |
| Insurance | 177 | 177 | 117 | 60 |
| Total Other Services | 905,416 | 905,416 | 883,056 | 22,360 |
| Economic Development: | | | | |
| Professional Services | 5,000 | 5,000 | 5,000 | - |
| Other | 5,443 | 5,661 | 5,661 | - |
| Total Economic Development | 10,443 | 10,661 | 10,661 | - |
| Total Financial Administration | 7,296,608 | 7,661,844 | 7,747,948 | (86,104) |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|-------------------|-------------------|-------------------|-------------------------------|
| Law Enforcement | | | | |
| Sheriff: | | | | |
| Salaries | \$ 6,641,975 | \$ 6,829,776 | \$ 6,829,775 | \$ 1 |
| Employee Benefits | 3,220,663 | 3,220,023 | 3,174,216 | 45,807 |
| Allowances | 192,000 | 192,000 | 104,175 | 87,825 |
| Travel and Education | 63,000 | 65,894 | 64,965 | 929 |
| Departmental Supplies and Expenditures | 515,900 | 606,977 | 483,119 | 123,858 |
| Professional Services | 547,490 | 350,831 | 232,271 | 118,560 |
| Utilities | - | - | - | - |
| Insurance | 123,994 | 123,923 | 101,314 | 22,609 |
| Total Sheriff | 11,305,022 | 11,389,424 | 10,989,835 | 399,589 |
| Constables: | | | | |
| Salaries | 6,615 | 6,615 | 5,258 | 1,357 |
| Employee Benefits | 44,971 | 44,964 | 44,606 | 358 |
| Insurance | 118 | 125 | 125 | - |
| Total Constables | 51,704 | 51,704 | 49,989 | 1,715 |
| Total Law Enforcement | 11,356,726 | 11,441,128 | 11,039,824 | 401,304 |
| Correction | | | | |
| Jail: | | | | |
| Salaries | 4,653,657 | 4,653,657 | 4,440,086 | 213,571 |
| Employee Benefits | 2,543,129 | 2,528,440 | 2,275,164 | 253,276 |
| Travel and Education | 120,000 | 120,000 | 105,320 | 14,680 |
| Departmental Supplies and Expenditures | 476,700 | 584,183 | 554,363 | 29,820 |
| Professional Services | 1,312,156 | 1,231,845 | 1,230,750 | 1,095 |
| Insurance | 94,526 | 94,526 | 70,199 | 24,327 |
| Total Jail | 9,200,168 | 9,212,651 | 8,675,882 | 536,769 |
| Jail Medical Services: | | | | |
| Salaries | 863,358 | 825,487 | 820,767 | 4,720 |
| Employee Benefits | 425,849 | 398,151 | 398,149 | 2 |
| Departmental Supplies and Expenditures | 509,934 | 597,454 | 593,808 | 3,646 |
| Professional Services | 220,000 | 382,020 | 382,019 | 1 |
| Insurance | 4,266 | 3,452 | 3,452 | - |
| Total Jail Medical Services | 2,023,407 | 2,206,564 | 2,198,195 | 8,369 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|------------------------|---------------------|-------------------|---------------------------------------|
| Correction (continued) | | | | |
| Post Sentence Monitoring: | | | | |
| Salaries | \$ 418,680 | \$ 418,680 | \$ 410,885 | \$ 7,795 |
| Employee Benefits | 219,626 | 219,626 | 213,863 | 5,763 |
| Travel and Education | 6,050 | 6,332 | 6,332 | - |
| Departmental Supplies and Expenditures | 53,600 | 111,469 | 94,934 | 16,535 |
| Professional Services | 740,070 | 737,799 | 337,841 | 399,958 |
| Insurance | 7,791 | 7,791 | 5,550 | 2,241 |
| Total Post Sentence Monitoring | <u>1,445,817</u> | <u>1,501,697</u> | <u>1,069,405</u> | <u>432,292</u> |
| Juvenile Probation Department: | | | | |
| Salaries | 1,974,881 | 1,974,481 | 1,959,080 | 15,401 |
| Employee Benefits | 1,029,124 | 1,039,154 | 1,039,152 | 2 |
| Departmental Supplies and Expenditures | 863,658 | 866,351 | 473,345 | 393,006 |
| Professional Services | 70,693 | 63,663 | 53,752 | 9,911 |
| Insurance | 36,419 | 36,277 | 22,270 | 14,007 |
| Total Juvenile Probation Department | <u>3,974,775</u> | <u>3,979,926</u> | <u>3,547,599</u> | <u>432,327</u> |
| Total Correction | <u>16,644,167</u> | <u>16,900,838</u> | <u>15,491,081</u> | <u>1,409,757</u> |
| Health and Welfare | | | | |
| County Health Department: | | | | |
| Salaries | 679,380 | 679,380 | 559,490 | 119,890 |
| Employee Benefits | 376,836 | 376,836 | 333,435 | 43,401 |
| Auto Allowance | 38,700 | 38,700 | 33,600 | 5,100 |
| Travel and Education | 9,000 | 9,000 | 8,344 | 656 |
| Departmental Supplies and Expenditures | 187,590 | 204,815 | 177,849 | 26,966 |
| Professional Services | 34,022 | 36,522 | 29,651 | 6,871 |
| Insurance | 3,801 | 3,801 | 2,730 | 1,071 |
| Total County Health Department | <u>1,329,329</u> | <u>1,349,054</u> | <u>1,145,099</u> | <u>203,955</u> |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|------------------------|---------------------|------------------|---------------------------------------|
| Health and Welfare (continued) | | | | |
| Children’s Services: | | | | |
| Departmental Supplies and Expenditures | \$ 4,500 | \$ 4,500 | \$ 4,472 | \$ 28 |
| Professional Services | - | - | - | - |
| Total Children’s Services | <u>4,500</u> | <u>4,500</u> | <u>4,472</u> | <u>28</u> |
| | | | | |
| Non Dept. Health and Welfare: | | | | |
| Professional Services | 124,000 | 142,592 | 142,588 | 4 |
| Total Non Dept Health and Welfare | <u>124,000</u> | <u>142,592</u> | <u>142,588</u> | <u>4</u> |
| Total Health and Welfare | <u>1,457,829</u> | <u>1,496,146</u> | <u>1,292,159</u> | <u>203,987</u> |
| | | | | |
| Culture and Recreation | | | | |
| White Pool Museum: | | | | |
| Utilities | 8,900 | 9,701 | 9,700 | 1 |
| Total White Pool Museum | <u>8,900</u> | <u>9,701</u> | <u>9,700</u> | <u>1</u> |
| | | | | |
| Senior Citizen Centers: | | | | |
| Salaries | 213,479 | 213,479 | 178,287 | 35,192 |
| Employee Benefits | 114,417 | 114,417 | 104,489 | 9,928 |
| Auto Allowance | 1,200 | 1,200 | 1,125 | 75 |
| Travel and Education | 100 | 100 | 88 | 12 |
| Departmental Supplies and Expenditures | 820 | 1,472 | 1,375 | 97 |
| Professional Services | 234,542 | 254,162 | 187,061 | 67,101 |
| Utilities | 450 | 532 | 531 | 1 |
| Insurance | 2,559 | 2,559 | 813 | 1,746 |
| Total Senior Citizen Centers | <u>567,567</u> | <u>587,921</u> | <u>473,769</u> | <u>114,152</u> |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|------------------|------------------|------------------|-------------------------------|
| Culture and Recreation (continued) | | | | |
| Historical Commission: | | | | |
| Departmental Supplies and Expenditures | \$ 5,000 | \$ 5,000 | \$ - | \$ 5,000 |
| Total Historical Commission | 5,000 | 5,000 | - | 5,000 |
| Parks: | | | | |
| Departmental Supplies and Expenditures | 7,250 | 7,453 | 7,346 | 107 |
| Utilities | 17,400 | 17,933 | 17,652 | 281 |
| Professional services | 23,250 | 22,614 | 20,341 | 2,273 |
| Total Parks | 47,900 | 48,000 | 45,339 | 2,661 |
| Total Culture and Recreation | 629,367 | 650,622 | 528,808 | 121,814 |
| Library | | | | |
| Ector County Library: | | | | |
| Salaries | 999,566 | 999,566 | 974,094 | 25,472 |
| Employee Benefits | 542,073 | 542,073 | 531,684 | 10,389 |
| Auto Allowance | 1,350 | 1,350 | 1,350 | - |
| Travel and Education | 6,000 | 5,600 | 5,576 | 24 |
| Departmental Supplies and Expenditures | 261,512 | 359,778 | 357,512 | 2,266 |
| Professional Services | 23,500 | 24,753 | 24,142 | 611 |
| Utilities | 1,500 | 1,795 | 1,794 | 1 |
| Insurance | 5,484 | 5,484 | 4,607 | 877 |
| Total Library | 1,840,985 | 1,940,399 | 1,900,759 | 39,640 |
| Maintenance | | | | |
| Building Maintenance: | | | | |
| Salaries | 1,570,018 | 1,570,018 | 1,476,260 | 93,758 |
| Employee Benefits | 818,581 | 818,581 | 784,036 | 34,545 |
| Auto Allowance | 1,500 | 1,500 | 1,500 | - |
| Travel and Education | 9,500 | 9,500 | 5,940 | 3,560 |
| Departmental Supplies and Expenditures | 632,369 | 707,563 | 607,678 | 99,885 |
| Professional Services | 5,426 | 9,744 | - | 9,744 |
| Utilities | 1,086,318 | 1,086,318 | 945,416 | 140,902 |
| Insurance | 47,970 | 47,970 | 36,319 | 11,651 |
| Other | 520,775 | 521,962 | 508,866 | 13,096 |
| Capital outlay | 220,425 | 335,730 | 107,704 | 228,026 |
| Total Building Maintenance | 4,912,882 | 5,108,886 | 4,473,719 | 635,167 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|------------------|------------------|------------------|-------------------------------|
| Maintenance (continued) | | | | |
| County Cemetery: | | | | |
| Salaries | \$ 398,997 | \$ 398,997 | \$ 369,498 | \$ 29,499 |
| Employee Benefits | 224,843 | 224,843 | 211,976 | 12,867 |
| Auto Allowance | 3,000 | 3,000 | 3,000 | - |
| Departmental Supplies and Expenditures | 64,690 | 68,201 | 48,389 | 19,812 |
| Professional Services | 125 | 125 | 125 | - |
| Insurance | 13,993 | 14,135 | 6,860 | 7,275 |
| Total County Cemetery | 705,648 | 709,301 | 639,848 | 69,453 |
| Motor Vehicle Repairs and Maintenance: | | | | |
| Departmental Supplies and Expenditures | 937,656 | 937,656 | 937,656 | - |
| Total General Fund Vehicle Maintenance | 937,656 | 937,656 | 937,656 | - |
| Total Maintenance | 6,556,186 | 6,755,843 | 6,051,223 | 704,620 |
| Conservation of Natural Resources | | | | |
| County Extension Agents: | | | | |
| Salaries | 99,249 | 99,249 | 94,845 | 4,404 |
| Employee Benefits | 77,040 | 77,040 | 68,601 | 8,439 |
| Travel and Education | 20,000 | 20,000 | 15,201 | 4,799 |
| Departmental Supplies and Expenditures | 19,950 | 19,950 | 5,688 | 14,262 |
| Professional Services | 2,500 | 2,500 | 830 | 1,670 |
| Insurance | 440 | 440 | 377 | 63 |
| Other | 2,500 | 2,500 | 1,104 | 1,396 |
| Total County Extension Agents | 221,679 | 221,679 | 186,646 | 35,033 |
| Soil and Water Conservation: | | | | |
| Other | 2,500 | 2,500 | 2,500 | - |
| Total Soil and Water Conservation | 2,500 | 2,500 | 2,500 | - |
| Total Conservation of Natural Resources | 224,179 | 224,179 | 189,146 | 35,033 |

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---|------------------------|----------------------|----------------------|---------------------------------------|
| Non Departmental and Other | | | | |
| Non Departmental: | | | | |
| Professional Services | \$ 40,000 | \$ 7,992 | \$ 7,991 | \$ 1 |
| Legal Services | 15,000 | 63,232 | 63,232 | - |
| Other | 302,000 | 156,721 | 97,792 | 58,929 |
| Travel and Education | 3,000 | 3,000 | - | 3,000 |
| Capital Outlay | - | - | - | - |
| Total Non Departmental | <u>360,000</u> | <u>230,945</u> | <u>169,015</u> | <u>61,930</u> |
| Insurance: | | | | |
| Insurance Expenditures | <u>690,000</u> | <u>1,120,167</u> | <u>1,120,167</u> | <u>-</u> |
| Total Insurance Expenditures | <u>690,000</u> | <u>1,120,167</u> | <u>1,120,167</u> | <u>-</u> |
| Postage and Reproduction: | | | | |
| Departmental Supplies and Expenditures | <u>15,861</u> | <u>15,861</u> | <u>14,871</u> | <u>990</u> |
| Total Postage and Reproduction | <u>15,861</u> | <u>15,861</u> | <u>14,871</u> | <u>990</u> |
| Total Non Departmental and Other | <u>1,065,861</u> | <u>1,366,973</u> | <u>1,304,053</u> | <u>62,920</u> |
| Total Expenditures | <u>\$ 66,450,295</u> | <u>\$ 68,788,602</u> | <u>\$ 64,672,044</u> | <u>\$ 4,116,558</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|----------------------|---------------------------------------|
| Revenues | | | | |
| Charges for current services | \$ - | \$ - | \$ 69,663 | \$ 69,663 |
| Investment income | 59,500 | 59,500 | 1,550,759 | 1,491,259 |
| Other revenues | - | - | 1,420,000 | 1,420,000 |
| Hotel occupancy tax | <u>800,000</u> | <u>800,000</u> | <u>723,811</u> | <u>(76,189)</u> |
| Total Revenues | <u>859,500</u> | <u>859,500</u> | <u>3,764,233</u> | <u>2,904,733</u> |
| Expenditures | | | | |
| Current: | | | | |
| Departmental supplies and expenses | 79,800 | 112,545 | 74,827 | 37,718 |
| Professional services | 6,500 | 742,075 | 336,163 | 405,912 |
| Capital outlay | <u>2,360,404</u> | <u>26,861,435</u> | <u>2,294,241</u> | <u>24,567,194</u> |
| Total Expenditures | <u>2,446,704</u> | <u>27,716,055</u> | <u>2,705,231</u> | <u>25,010,824</u> |
| Excess (Deficiency) of Revenues Over expenditures | <u>(1,587,204)</u> | <u>(26,856,555)</u> | <u>1,059,002</u> | <u>27,915,557</u> |
| Other Financing Sources (uses) | | | | |
| Transfers in | 100,000 | 100,000 | - | (100,000) |
| Transfers (out) | <u>(300,000)</u> | <u>(300,000)</u> | <u>-</u> | <u>300,000</u> |
| Total Other Financing Sources | <u>(200,000)</u> | <u>(200,000)</u> | <u>-</u> | <u>200,000</u> |
| Net Change in Fund Balance | (1,787,204) | (27,056,555) | 1,059,002 | 28,115,557 |
| Fund Balance, Beginning of Year | <u>31,989,123</u> | <u>31,989,123</u> | <u>31,989,123</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 30,201,919</u> | <u>\$ 4,932,568</u> | <u>\$ 33,048,125</u> | <u>\$ 28,115,557</u> |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | Law Library Fund | Elections Administration Fund | Child Abuse Prevention Fund | Records Management and Prevention Fund |
|--|-----------------------------|--|--|---|
| Assets | | | | |
| Cash and cash equivalents | \$ 33,735 | \$ 331,957 | \$ 3,386 | \$ 12,316 |
| Investments | 152,822 | 97,833 | - | 126,176 |
| Property taxes receivable | - | - | - | - |
| Less allowance for uncollectible taxes | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | - | - | - | - |
| Total Assets | 186,557 | 429,790 | 3,386 | 138,492 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | 4,636 | 12,867 | - | 4,931 |
| Due to other funds | - | - | - | - |
| Total Liabilities | 4,636 | 12,867 | - | 4,931 |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | 4,636 | 12,867 | - | 4,931 |
| Imposed by law | 172,767 | 399,524 | 3,386 | 128,630 |
| Retirement of long-term debt | - | - | - | - |
| Committed Fund Balance: | | | | |
| Assigned | 4,518 | 4,532 | - | - |
| Unassigned Fund Balance | - | - | - | - |
| Total Fund Balances | 181,921 | 416,923 | 3,386 | 133,561 |
| Total Liabilities and Fund Balances | \$ 186,557 | \$ 429,790 | \$ 3,386 | \$ 138,492 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | County Clerk Archive | County Clerk Records Management Fund | TJJD Grant A Basic Supervision | Senior Nutrition Program |
|--|-------------------------|---|--------------------------------------|-----------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 117,872 | \$ 182,150 | \$ - | \$ 99,268 |
| Investments | 467,772 | 136,109 | - | 181,042 |
| Property taxes receivable | - | - | - | - |
| Less allowance for uncollectible taxes | - | - | - | - |
| Due from other funds | - | - | 23,856 | - |
| Due from other governments | - | - | - | 13,879 |
| Total Assets | 585,644 | 318,259 | 23,856 | 294,189 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | 14,104 | 4,083 | 13,230 |
| Due to other funds | - | - | 82,656 | 12,227 |
| Total Liabilities | - | 14,104 | 86,739 | 25,457 |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | - | 14,104 | - | - |
| Imposed by law | 585,644 | 290,051 | - | 268,732 |
| Retirement of long-term debt | - | - | - | - |
| Committed Fund Balance: | | | | |
| Assigned | - | - | - | - |
| Unassigned Fund Balance | - | - | (62,883) | - |
| Total Fund Balances | 585,644 | 304,155 | (62,883) | 268,732 |
| Total Liabilities and Fund Balances | \$ 585,644 | \$ 318,259 | \$ 23,856 | \$ 294,189 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | <u>JAG Grant Fund</u> | <u>Courthouse Security Fund</u> | <u>J.P. Technology Fund</u> | <u>TJJD Grant A Mental Health</u> |
|--|-----------------------|-------------------------------------|---------------------------------|---------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ - | \$ 146,671 | \$ 26,694 | \$ 2,525 |
| Investments | - | 330,167 | 52,503 | - |
| Property taxes receivable | - | - | - | - |
| Less allowance for uncollectible taxes | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | - | - | - | - |
| Total Assets | <u>-</u> | <u>476,838</u> | <u>79,197</u> | <u>2,525</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | 20,460 | 168 | - |
| Due to other funds | 1,654 | - | - | - |
| Total Liabilities | <u>1,654</u> | <u>20,460</u> | <u>168</u> | <u>-</u> |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | - | 20,460 | 168 | - |
| Imposed by law | - | 435,918 | 78,861 | 2,525 |
| Retirement of long-term debt | - | - | - | - |
| Committed Fund Balance: | | | | |
| Assigned | - | - | - | - |
| Unassigned Fund Balance | (1,654) | - | - | - |
| Total Fund Balances | <u>(1,654)</u> | <u>456,378</u> | <u>79,029</u> | <u>2,525</u> |
| Total Liabilities and Fund Balances | <u>\$ -</u> | <u>\$ 476,838</u> | <u>\$ 79,197</u> | <u>\$ 2,525</u> |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | Community and Rural Health Fund | TJJD Grant A Community Program | Immunization Fund | Juvenile IV-E Program |
|--|--|---|------------------------------|----------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ 106,399 | \$ 44 |
| Investments | - | - | 43,644 | 11,022 |
| Property taxes receivable | - | - | - | - |
| Less allowance for uncollectible taxes | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | 4,446 | - | 61,344 | - |
| Total Assets | 4,446 | - | 211,387 | 11,066 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | 1,349 | 3,413 | - |
| Due to other funds | 10,957 | 4,685 | 13,552 | - |
| Total Liabilities | 10,957 | 6,034 | 16,965 | - |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | - | 1,349 | 3,090 | - |
| Imposed by law | - | - | 177,596 | 11,066 |
| Retirement of long-term debt | - | - | - | - |
| Committed Fund Balance: | | | | |
| Assigned | - | - | 13,736 | - |
| Unassigned Fund Balance | (6,511) | (7,383) | - | - |
| Total Fund Balances | (6,511) | (6,034) | 194,422 | 11,066 |
| Total Liabilities and Fund Balances | \$ 4,446 | \$ - | \$ 211,387 | \$ 11,066 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | TJJD Grant A Pre & Post | Court Technology Fund | CA Pretrial Intervention | District Clerk Records Management |
|--|--|----------------------------------|-------------------------------------|--|
| Assets | | | | |
| Cash and cash equivalents | \$ 38,784 | \$ 17,752 | \$ 10,725 | \$ 168,413 |
| Investments | - | - | 170,645 | 72,046 |
| Property taxes receivable | - | - | - | - |
| Less allowance for uncollectible taxes | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | - | - | - | - |
| Total Assets | 38,784 | 17,752 | 181,370 | 240,459 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | 1,230 | - | 7,234 | - |
| Due to other funds | 50 | - | - | - |
| Total Liabilities | 1,280 | - | 7,234 | - |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | - | - | - | - |
| Imposed by law | 37,504 | 17,752 | 174,136 | 240,459 |
| Retirement of long-term debt | - | - | - | - |
| Committed Fund Balance: | | | | |
| Assigned | - | - | - | - |
| Unassigned Fund Balance | - | - | - | - |
| Total Fund Balances | 37,504 | 17,752 | 174,136 | 240,459 |
| Total Liabilities and Fund Balances | \$ 38,784 | \$ 17,752 | \$ 181,370 | \$ 240,459 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | <u>Employee Enrichment</u> | <u>District Clerk Archive</u> | <u>Health Epidemiology</u> | <u>TJJD Grant A Community Diversion</u> |
|--|--------------------------------|-----------------------------------|--------------------------------|---|
| Assets | | | | |
| Cash and cash equivalents | \$ 7,775 | \$ 875 | \$ - | \$ - |
| Investments | 6,023 | 7,995 | - | - |
| Property taxes receivable | - | - | - | - |
| Less allowance for uncollectible taxes | - | - | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | - | - | 26,058 | - |
| Total Assets | <u>13,798</u> | <u>8,870</u> | <u>26,058</u> | <u>-</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | 217 | - | 4,178 | - |
| Due to other funds | 184 | - | 44,201 | 6,173 |
| Total Liabilities | <u>401</u> | <u>-</u> | <u>48,379</u> | <u>6,173</u> |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | 217 | - | - | - |
| Imposed by law | 13,180 | 8,870 | - | - |
| Retirement of long-term debt | - | - | - | - |
| Committed Fund Balance: | | | | |
| Assigned | - | - | - | - |
| Unassigned Fund Balance | - | - | (22,321) | (6,173) |
| Total Fund Balances | <u>13,397</u> | <u>8,870</u> | <u>(22,321)</u> | <u>(6,173)</u> |
| Total Liabilities and Fund Balances | <u>\$ 13,798</u> | <u>\$ 8,870</u> | <u>\$ 26,058</u> | <u>\$ -</u> |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
September 30, 2023

| | CERTZ Grant | Farm to Market and Lateral Road Fund | Debt Service Fund | Totals |
|--|------------------|--|----------------------|---------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 96,912 | \$ 422,430 | \$ 22,217 | \$ 1,848,900 |
| Investments | - | 3,701,900 | 252,377 | 5,810,076 |
| Property taxes receivable | - | 119,187 | 403,903 | 523,090 |
| Less allowance for uncollectible taxes | - | (110,804) | (375,678) | (486,482) |
| Due from other funds | - | - | - | 23,856 |
| Due from other governments | - | - | - | 105,727 |
| Total Assets | 96,912 | 4,132,713 | 302,819 | 7,825,167 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | - | 178,297 | - | 270,397 |
| Due to other funds | - | - | - | 176,339 |
| Total Liabilities | - | 178,297 | - | 446,736 |
| Fund Balances | | | | |
| Restricted Fund Balance: | | | | |
| Creditors | - | 105,580 | - | 167,402 |
| Imposed by law | 96,912 | 3,151,910 | - | 6,295,423 |
| Retirement of long-term debt | - | - | 302,819 | 302,819 |
| Committed Fund Balance: | | | | |
| Assigned | - | 696,926 | - | 719,712 |
| Unassigned Fund Balance | - | - | - | (106,925) |
| Total Fund Balances | 96,912 | 3,954,416 | 302,819 | 7,378,431 |
| Total Liabilities and Fund Balances | \$ 96,912 | \$ 4,132,713 | \$ 302,819 | \$ 7,825,167 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | Law Library Fund | Election Administration Fund | Child Abuse Preservation Fund | Records Management and Prevention Fund |
|--|-----------------------------|---|--|---|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Charges | - | 3,148 | - | - |
| Charges for Current Services | 132,637 | 166,968 | 373 | 13,576 |
| Investment Income | 6,838 | 5,283 | 8 | 5,752 |
| Other | 6,311 | 177 | - | 20 |
| Total Revenues | 145,786 | 175,576 | 381 | 19,348 |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | - | - | - | - |
| Judicial | - | - | - | 13,863 |
| Law Enforcement | - | - | - | - |
| Correction | - | - | - | - |
| Health and Welfare | - | - | - | - |
| Cultural-Recreation | - | - | - | - |
| Library | 130,758 | - | - | - |
| Highway and Streets | - | - | - | - |
| Election | - | 732,979 | - | - |
| Debt Service: | | | | |
| Principal | 1,410 | 2,754 | - | - |
| Interest | 32 | 62 | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 132,200 | 735,795 | - | 13,863 |
| Excess (Deficiency) of Revenues Over Expenditures | 13,586 | (560,219) | 381 | 5,485 |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | 10,000 | 750,000 | - | - |
| Total Other Financing Sources (Uses) | 10,000 | 750,000 | - | - |
| Net Change in Fund Balances | 23,586 | 189,781 | 381 | 5,485 |
| Fund Balances, Beginning of Year | 158,335 | 227,142 | 3,005 | 128,076 |
| Fund Balances, End of Year | \$ 181,921 | \$ 416,923 | \$ 3,386 | \$ 133,561 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | County Clerk Archive | County Clerk Records Management Fund | TJJD Grant A Basic Supervision | Senior Nutrition Program |
|--|---------------------------------|---|---|-------------------------------------|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Charges | - | - | 736,982 | 108,081 |
| Charges for Current Services | 232,360 | 290,046 | - | 191,864 |
| Investment Income | 22,093 | 6,430 | 13 | 5,561 |
| Other | - | - | 23,856 | 16,638 |
| Total Revenues | 254,453 | 296,476 | 760,851 | 322,144 |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | - | - | - | - |
| Judicial | 128,443 | 262,460 | - | - |
| Law Enforcement | - | - | - | - |
| Correction | - | - | 789,825 | - |
| Health and Welfare | - | - | - | - |
| Cultural-Recreation | - | - | - | 262,035 |
| Library | - | - | - | - |
| Highway and Streets | - | - | - | - |
| Election | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 128,443 | 262,460 | 789,825 | 262,035 |
| Excess (Deficiency) of Revenues Over Expenditures | 126,010 | 34,016 | (28,974) | 60,109 |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | 126,010 | 34,016 | (28,974) | 60,109 |
| Fund Balances, Beginning of Year | 459,634 | 270,139 | (33,909) | 208,623 |
| Fund Balances, End of Year | \$ 585,644 | \$ 304,155 | \$ (62,883) | \$ 268,732 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | <u>JAG Grant Fund</u> | <u>Courthouse Security Fund</u> | <u>J.P. Technology Fund</u> | <u>TJJD Grant A Mental Health</u> |
|---|-----------------------|-------------------------------------|---------------------------------|---------------------------------------|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Charges | 34,699 | - | - | - |
| Charges for Current Services | - | 159,371 | 38,261 | - |
| Investment Income | - | 14,618 | 2,449 | - |
| Other | - | 20 | - | - |
| Total Revenues | <u>34,699</u> | <u>174,009</u> | <u>40,710</u> | <u>-</u> |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | - | - | - | - |
| Judicial | - | 648,067 | 45,430 | - |
| Law Enforcement | 34,894 | - | - | - |
| Correction | - | - | - | - |
| Health and Welfare | - | - | - | - |
| Cultural-Recreation | - | - | - | - |
| Library | - | - | - | - |
| Highway and Streets | - | - | - | - |
| Election | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | 3,688 | 1,527 | - |
| Interest | - | 83 | 35 | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>34,894</u> | <u>651,838</u> | <u>46,992</u> | <u>-</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures | <u>(195)</u> | <u>(477,829)</u> | <u>(6,282)</u> | <u>-</u> |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | - | 650,000 | 25,000 | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>650,000</u> | <u>25,000</u> | <u>-</u> |
| Net Change in Fund Balances | (195) | 172,171 | 18,718 | - |
| Fund Balances, Beginning of Year | <u>(1,459)</u> | <u>284,207</u> | <u>60,311</u> | <u>2,525</u> |
| Fund Balances, End of Year | <u>\$ (1,654)</u> | <u>\$ 456,378</u> | <u>\$ 79,029</u> | <u>\$ 2,525</u> |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | Community and Rural Health Fund | TJJD Grant A Community Program | Immunization Fund | Juvenile IV-E Program |
|--|--|---|------------------------------|----------------------------------|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Charges | 31,444 | 86,720 | 262,412 | - |
| Charges for Current Services | 20,000 | - | 44,327 | - |
| Investment Income | - | - | 2,159 | 544 |
| Other | - | - | 5,375 | - |
| Total Revenues | 51,444 | 86,720 | 314,273 | 544 |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | - | - | - | - |
| Judicial | - | - | - | - |
| Law Enforcement | - | - | - | - |
| Correction | - | 87,415 | - | - |
| Health and Welfare | 59,965 | - | 279,832 | - |
| Cultural-Recreation | - | - | - | - |
| Library | - | - | - | - |
| Highway and Streets | - | - | - | - |
| Election | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 59,965 | 87,415 | 279,832 | - |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(8,521)</u> | <u>(695)</u> | <u>34,441</u> | <u>544</u> |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (8,521) | (695) | 34,441 | 544 |
| Fund Balances, Beginning of Year | 2,010 | (5,339) | 159,981 | 10,522 |
| Fund Balances, End of Year | \$ (6,511) | \$ (6,034) | \$ 194,422 | \$ 11,066 |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | <u>TJJD Grant A Pre & Post</u> | <u>Court Technology Fund</u> | <u>CA Pretrial Intervention</u> | <u>District Clerk Records Management</u> |
|--|--|----------------------------------|-------------------------------------|--|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Charges | 110,656 | - | - | - |
| Charges for Current Services | - | 6,396 | 277,903 | 115,925 |
| Investment Income | - | 37 | 8,324 | 3,641 |
| Other | - | - | 6 | - |
| Total Revenues | <u>110,656</u> | <u>6,433</u> | <u>286,233</u> | <u>119,566</u> |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | - | - | - | - |
| Judicial | - | - | 348,205 | 2,056 |
| Law Enforcement | - | - | - | - |
| Correction | 61,890 | - | - | - |
| Health and Welfare | - | - | - | - |
| Cultural-Recreation | - | - | - | - |
| Library | - | - | - | - |
| Highway and Streets | - | - | - | - |
| Election | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>61,890</u> | <u>-</u> | <u>348,205</u> | <u>2,056</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>48,766</u> | <u>6,433</u> | <u>(61,972)</u> | <u>117,510</u> |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | 48,766 | 6,433 | (61,972) | 117,510 |
| Fund Balances, Beginning of Year | <u>(11,262)</u> | <u>11,319</u> | <u>236,108</u> | <u>122,949</u> |
| Fund Balances, End of Year | <u>\$ 37,504</u> | <u>\$ 17,752</u> | <u>\$ 174,136</u> | <u>\$ 240,459</u> |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | Employee Enrichment | District Clerk Archive | Health Epidemiology | TJJD Grant A Community Diversion |
|--|--------------------------------|-----------------------------------|--------------------------------|---|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Charges | 5,080 | - | 172,495 | - |
| Charges for Current Services | - | 1,345 | - | - |
| Investment Income | 322 | 1,497 | - | - |
| Other | - | - | 7,245 | - |
| Total Revenues | 5,402 | 2,842 | 179,740 | - |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | 13,812 | - | - | - |
| Judicial | - | 40,000 | - | - |
| Law Enforcement | - | - | - | - |
| Correction | - | - | - | 6,173 |
| Health and Welfare | - | - | 177,006 | - |
| Cultural-Recreation | - | - | - | - |
| Library | - | - | - | - |
| Highway and Streets | - | - | - | - |
| Election | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 13,812 | 40,000 | 177,006 | 6,173 |
| Excess (Deficiency) of Revenues Over Expenditures | (8,410) | (37,158) | 2,734 | (6,173) |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (8,410) | (37,158) | 2,734 | (6,173) |
| Fund Balances, Beginning of Year | 21,807 | 46,028 | (25,055) | - |
| Fund Balances, End of Year | \$ 13,397 | \$ 8,870 | \$ (22,321) | \$ (6,173) |

ECTOR COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2023

| | CERTZ Grant | Farm to Market and Lateral Road Fund | Debt Service Fund | Totals |
|--|------------------|--|----------------------|---------------------|
| Revenues | | | | |
| Property tax, penalties and interest | \$ - | \$ 350,031 | \$ 3,758,977 | \$ 4,109,008 |
| Intergovernmental Charges | 431,694 | 430,774 | - | 2,414,185 |
| Charges for Current Services | - | 1,870,017 | - | 3,561,369 |
| Investment Income | - | 116,700 | 28,248 | 230,517 |
| Other | - | 10 | - | 59,658 |
| Total Revenues | 431,694 | 2,767,532 | 3,787,225 | 10,374,737 |
| Expenditures | | | | |
| Current: | | | | |
| Administrative | 124,064 | - | - | 137,876 |
| Judicial | - | - | - | 1,488,524 |
| Law Enforcement | - | - | - | 34,894 |
| Correction | - | - | - | 945,303 |
| Health and Welfare | - | - | - | 516,803 |
| Cultural-Recreation | - | - | - | 262,035 |
| Library | - | - | - | 130,758 |
| Highway and Streets | - | 4,345,325 | - | 4,345,325 |
| Election | - | - | - | 732,979 |
| Debt Service: | | | | |
| Principal | - | 1,371 | 2,220,000 | 2,230,750 |
| Interest | - | 31 | 1,594,863 | 1,595,106 |
| Capital Outlay | 412,148 | 4,163 | - | 416,311 |
| Total Expenditures | 536,212 | 4,350,890 | 3,814,863 | 12,836,664 |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(104,518)</u> | <u>(1,583,358)</u> | <u>(27,638)</u> | <u>(2,461,927)</u> |
| Other Financing Sources (uses) | | | | |
| Transfers In (Out) | - | 3,000,000 | - | 4,435,000 |
| Total Other Financing Sources (Uses) | - | 3,000,000 | - | 4,435,000 |
| Net Change in Fund Balances | (104,518) | 1,416,642 | (27,638) | 1,973,073 |
| Fund Balances, Beginning of Year | 201,430 | 2,537,774 | 330,457 | 5,405,358 |
| Fund Balances, End of Year | \$ 96,912 | \$ 3,954,416 | \$ 302,819 | \$ 7,378,431 |

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, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|----------------------------|-------------------------|------------------|---|
| Revenues | | | | |
| Charges for current services | \$ 110,000 | \$ 110,000 | \$132,637 | \$ 22,637 |
| Investment income | 500 | 500 | 6,838 | 6,338 |
| Other | 4,500 | 4,500 | 6,311 | 1,811 |
| Total Revenues | <u>115,000</u> | <u>115,000</u> | <u>145,786</u> | <u>30,786</u> |
| Expenditures | | | | |
| Library: | | | | |
| Salaries | 44,154 | 44,154 | 41,254 | 2,900 |
| Employee Benefits | 22,611 | 22,611 | 21,511 | 1,100 |
| Departmental supplies and expenses | 61,750 | 67,750 | 60,032 | 7,718 |
| Professional services | 7,801 | 7,730 | 7,699 | 31 |
| Insurance | 227 | 298 | 262 | 36 |
| Debt Service: | | | | |
| Principal | - | - | 1,410 | (1,410) |
| Interest | - | - | 32 | (32) |
| Total Expenditures | <u>136,543</u> | <u>142,543</u> | <u>132,200</u> | <u>10,343</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(21,543)</u> | <u>(27,543)</u> | <u>13,586</u> | <u>41,129</u> |
| Other Financing Sources | | | | |
| Transfer in | 10,000 | 10,000 | 10,000 | - |
| Total Other Financing Sources | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>-</u> |
| Net Change in Fund Balance | (11,543) | (17,543) | 23,586 | 41,129 |
| Fund Balance, Beginning of Year | <u>158,335</u> | <u>158,335</u> | <u>158,335</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 146,792</u> | <u>\$ 140,792</u> | <u>\$181,921</u> | <u>\$ 41,129</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---------------------------------------|
| Revenues | | | | |
| Intergovernmental charges | \$ - | \$ - | \$ 3,148 | \$ 3,148 |
| Charges for current services | 40,000 | 40,000 | 166,968 | 126,968 |
| Investment income | 500 | 500 | 5,283 | 4,783 |
| Other | - | - | 177 | 177 |
| Total Revenues | <u>40,500</u> | <u>40,500</u> | <u>175,576</u> | <u>135,076</u> |
| Expenditures | | | | |
| Election: | | | | |
| Salaries | 460,261 | 460,261 | 399,564 | 60,697 |
| Employee benefits | 132,873 | 136,501 | 136,500 | 1 |
| Auto allowance | 1,800 | 1,800 | 1,800 | - |
| Travel and Education | 5,100 | 8,745 | 8,688 | 57 |
| Departmental supplies and expenses | 192,973 | 212,694 | 171,634 | 41,060 |
| Professional services | 6,400 | 6,400 | 1,507 | 4,893 |
| Insurance | 1,465 | 1,465 | 1,326 | 139 |
| Subscriptions | 23,990 | 26,426 | 11,960 | 14,466 |
| Debt Service: | | | | |
| Principal | - | - | 2,754 | (2,754) |
| Interest | - | - | 62 | (62) |
| Total Expenditures | <u>824,862</u> | <u>854,292</u> | <u>735,795</u> | <u>118,497</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(784,362)</u> | <u>(813,792)</u> | <u>(560,219)</u> | <u>253,573</u> |
| Other Financing Sources | | | | |
| Transfer in | <u>750,000</u> | <u>750,000</u> | <u>750,000</u> | <u>-</u> |
| Total Other Financing Sources | <u>750,000</u> | <u>750,000</u> | <u>750,000</u> | <u>-</u> |
| Net Change in Fund Balance | (34,362) | (63,792) | 189,781 | 253,573 |
| Fund Balance, Beginning of Year | <u>227,142</u> | <u>227,142</u> | <u>227,142</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 192,780</u> | <u>\$ 163,350</u> | <u>\$ 416,923</u> | <u>\$ 253,573</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|-----------------|---|
| Revenues | | | | |
| Investment income | \$ - | \$ - | \$ 8 | \$ 8 |
| Charges for services | <u>750</u> | <u>750</u> | <u>373</u> | <u>(377)</u> |
| Total Revenues | <u>750</u> | <u>750</u> | <u>381</u> | <u>(369)</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Professional Services | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 750 | 750 | 381 | (369) |
| Fund Balance, Beginning of Year | <u>3,005</u> | <u>3,005</u> | <u>3,005</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 3,755</u> | <u>\$ 3,755</u> | <u>\$ 3,386</u> | <u>\$ (369)</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, 2023*

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---|
| Revenues | | | | |
| Charges for current services | \$ 7,200 | \$ 7,200 | \$ 13,576 | \$ 6,376 |
| Investment income | 400 | 400 | 5,752 | 5,352 |
| Contributions and donations | - | - | 20 | 20 |
| Total Revenues | <u>7,600</u> | <u>7,600</u> | <u>19,348</u> | <u>11,748</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Departmental supplies and expenses | 5,000 | 5,000 | 4,992 | 8 |
| Professional services | 10,000 | 14,873 | 8,871 | 6,002 |
| Total Expenditures | <u>15,000</u> | <u>19,873</u> | <u>13,863</u> | <u>6,010</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (7,400) | (12,273) | 5,485 | 17,758 |
| Fund Balance, Beginning of Year | <u>128,076</u> | <u>128,076</u> | <u>128,076</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 120,676</u> | <u>\$ 115,803</u> | <u>\$ 133,561</u> | <u>\$ 17,758</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---|
| Revenues | | | | |
| Charges for current services | \$ 225,000 | \$ 225,000 | \$ 232,360 | \$ 7,360 |
| Investment income | 2,000 | 2,000 | 22,093 | 20,093 |
| Total Revenues | <u>227,000</u> | <u>227,000</u> | <u>254,453</u> | <u>27,453</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Professional services | <u>175,000</u> | <u>175,000</u> | <u>128,443</u> | <u>46,557</u> |
| Total Expenditures | <u>175,000</u> | <u>175,000</u> | <u>128,443</u> | <u>46,557</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 52,000 | 52,000 | 126,010 | 74,010 |
| Fund Balance, Beginning of Year | <u>459,634</u> | <u>459,634</u> | <u>459,634</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 511,634</u> | <u>\$ 511,634</u> | <u>\$ 585,644</u> | <u>\$ 74,010</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---------------------------------------|
| Revenues | | | | |
| Charges for current services | \$ 292,000 | \$ 292,000 | \$ 290,046 | \$ (1,954) |
| Investment income | 700 | 700 | 6,430 | 5,730 |
| Total Revenues | <u>292,700</u> | <u>292,700</u> | <u>296,476</u> | <u>3,776</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Educational and travel | 3,565 | 3,565 | 938 | 2,627 |
| Departmental supplies and expenses | 13,550 | 13,550 | 11,480 | 2,070 |
| Professional services | 258,044 | 292,488 | 250,042 | 42,446 |
| Total Expenditures | <u>275,159</u> | <u>309,603</u> | <u>262,460</u> | <u>47,143</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 17,541 | (16,903) | 34,016 | 50,919 |
| Fund Balance, Beginning of Year | <u>270,139</u> | <u>270,139</u> | <u>270,139</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 287,680</u> | <u>\$ 253,236</u> | <u>\$ 304,155</u> | <u>\$ 50,919</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$736,982 | \$736,982 | \$736,982 | \$ - |
| Investment income | - | - | 13 | 13 |
| Contributions and donations | - | - | 23,856 | 23,856 |
| Total Revenues | <u>736,982</u> | <u>736,982</u> | <u>760,851</u> | <u>23,869</u> |
| Expenditures | | | | |
| Correction: | | | | |
| Salaries | 271,053 | 251,597 | 281,421 | (29,824) |
| Employee benefits | 139,609 | 121,114 | 129,601 | (8,487) |
| Board lodging and expenses | 271,970 | 315,928 | 320,878 | (4,950) |
| Professional services | 49,000 | 50,580 | 54,663 | (4,083) |
| Insurance | 5,350 | 2,406 | 3,262 | (856) |
| Total Expenditures | <u>736,982</u> | <u>741,625</u> | <u>789,825</u> | <u>(48,200)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | - | (4,643) | (28,974) | (24,331) |
| Fund Balance, Beginning of Year | <u>(33,909)</u> | <u>(33,909)</u> | <u>(33,909)</u> | <u>-</u> |
| Fund Balance, End of Year | <u><u>\$ (33,909)</u></u> | <u><u>\$ (38,552)</u></u> | <u><u>\$ (62,883)</u></u> | <u><u>\$ (24,331)</u></u> |

ECTOR COUNTY, TEXAS
SENIOR NUTRITION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended September 30, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|---|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ 53,431 | \$ 87,113 | \$ 108,081 | \$ 20,968 |
| Charges for current services | 177,000 | 177,000 | 191,864 | 14,864 |
| Investment income | 500 | 500 | 5,561 | 5,061 |
| Other | - | - | 16,638 | 16,638 |
| Total Revenues | 230,931 | 264,613 | 322,144 | 57,531 |
| Expenditures | | | | |
| Culture - Recreation: | | | | |
| Salaries | 47,321 | 48,032 | 47,681 | 351 |
| Employee benefits | 25,858 | 24,269 | 23,505 | 764 |
| Department supplies and expenses | - | 878 | - | 878 |
| Professional services | 157,000 | 190,682 | 190,684 | (2) |
| Insurance | 212 | 212 | 165 | 47 |
| Total Expenditures | 230,391 | 264,073 | 262,035 | 2,038 |
| Excess (Deficiency) of Revenues Over Expenditures | 540 | 540 | 60,109 | 59,569 |
| Fund Balance, Beginning of Year | 208,623 | 208,623 | 208,623 | - |
| Fund Balance, End of Year | \$209,163 | \$209,163 | \$ 268,732 | \$ 59,569 |

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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ - | \$ 23,558 | \$ 34,699 | \$ 11,141 |
| Total Revenues | <u>-</u> | <u>23,558</u> | <u>34,699</u> | <u>11,141</u> |
| Expenditures | | | | |
| Law Enforcement: | | | | |
| Salaries | - | - | - | - |
| Employee benefits | - | - | - | - |
| Departmental Supplies and Other Expenses | - | 23,558 | 34,894 | (11,336) |
| Insurance | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>23,558</u> | <u>34,894</u> | <u>(11,336)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | (195) | (195) |
| Fund Balance, Beginning of Year | <u>(1,459)</u> | <u>(1,459)</u> | <u>(1,459)</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ (1,459)</u> | <u>\$ (1,459)</u> | <u>\$ (1,654)</u> | <u>\$ (195)</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---|
| Revenues | | | | |
| Charges for current services | \$ 125,000 | \$ 125,000 | \$ 159,371 | \$ 34,371 |
| Investment income | 600 | 600 | 14,618 | 14,018 |
| Other | - | - | 20 | 20 |
| Total Revenues | <u>125,600</u> | <u>125,600</u> | <u>174,009</u> | <u>48,409</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Salaries | 475,347 | 475,347 | 452,617 | 22,730 |
| Employee Benefits | 191,955 | 191,955 | 184,763 | 7,192 |
| Departmental supplies and other expenses | 151,257 | 162,697 | 3,451 | 159,246 |
| Professional services | - | - | - | - |
| Insurance | 9,289 | 9,289 | 7,236 | 2,053 |
| Debt Service: | | | | |
| Principal | - | - | 3,688 | (3,688) |
| Interest | - | - | 83 | (83) |
| Total Expenditures | <u>827,848</u> | <u>839,288</u> | <u>651,838</u> | <u>187,450</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (702,248) | (713,688) | (477,829) | 235,859 |
| Other Financing Sources | | | | |
| Transfer in | 650,000 | 650,000 | 650,000 | - |
| Net Change in Fund Balance | (52,248) | (63,688) | 172,171 | 235,859 |
| Fund Balance, Beginning of Year | <u>284,207</u> | <u>284,207</u> | <u>284,207</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 231,959</u> | <u>\$ 220,519</u> | <u>\$ 456,378</u> | <u>\$ 235,859</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|------------------|---------------------------------------|
| Revenues | | | | |
| Charges for current services | \$ 33,000 | \$ 33,000 | \$ 38,261 | \$ 5,261 |
| Investment income | 200 | 200 | 2,449 | 2,249 |
| Total Revenues | <u>33,200</u> | <u>33,200</u> | <u>40,710</u> | <u>7,510</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Salaries | 70,137 | 70,137 | 25,750 | 44,387 |
| Employee benefits | 26,214 | 26,214 | 17,571 | 8,643 |
| Department supplies and other expenses | - | - | (1,562) | 1,562 |
| Professional service | - | 1,878 | 1,877 | 1 |
| Insurance | 375 | 375 | 95 | 280 |
| Education and travel | 2,000 | 2,000 | 1,699 | 301 |
| Debt Service: | | | | |
| Principal | - | - | 1,527 | (1,527) |
| Interest | - | - | 35 | (35) |
| Total Expenditures | <u>98,726</u> | <u>100,604</u> | <u>46,992</u> | <u>53,612</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (65,526) | (67,404) | (6,282) | 61,122 |
| Other Financing Sources | | | | |
| Transfer in | 25,000 | 25,000 | 25,000 | - |
| Fund Balance, Beginning of Year | <u>60,311</u> | <u>60,311</u> | <u>60,311</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 19,785</u> | <u>\$ 17,907</u> | <u>\$ 79,029</u> | <u>\$ 61,122</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, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|--------------------|-----------------|-----------------|----------------------------------|
| Revenues | | | | |
| Intergovernmental changes | \$ - | \$ - | \$ - | \$ - |
| Charges for current services | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | |
| Correction: | | | | |
| Salaries | - | - | - | - |
| Employee benefits | - | - | - | - |
| Professional Service | - | - | - | - |
| Insurance | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | - | - |
| Fund Balance, Beginning of Year | <u>2,525</u> | <u>2,525</u> | <u>2,525</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 2,525</u> | <u>\$ 2,525</u> | <u>\$ 2,525</u> | <u>\$ -</u> |

ECTOR COUNTY, TEXAS
COMMUNITY AND RURAL HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
For the Year Ended September 30, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ 31,248 | \$ 27,767 | \$ 31,444 | \$ 3,677 |
| Charges for current services | <u>25,771</u> | <u>25,771</u> | <u>20,000</u> | <u>(5,771)</u> |
| Total Revenues | <u>57,019</u> | <u>53,538</u> | <u>51,444</u> | <u>(2,094)</u> |
| Expenditures | | | | |
| Health and Welfare: | | | | |
| Salaries | 32,804 | 34,616 | 38,713 | (4,097) |
| Employee benefits | 24,001 | 19,178 | 21,087 | (1,909) |
| Insurance | <u>214</u> | <u>445</u> | <u>165</u> | <u>280</u> |
| Total Expenditures | <u>57,019</u> | <u>54,239</u> | <u>59,965</u> | <u>(5,726)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | - | (701) | (8,521) | (7,820) |
| Fund Balance, Beginning of Year | <u>2,010</u> | <u>2,010</u> | <u>2,010</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 2,010</u> | <u>\$ 1,309</u> | <u>\$ (6,511)</u> | <u>\$ (7,820)</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ 86,696 | \$ 86,696 | \$ 86,720 | \$ 24 |
| Total Revenues | <u>86,696</u> | <u>86,696</u> | <u>86,720</u> | <u>24</u> |
| Expenditures | | | | |
| Correction: | | | | |
| Salaries | 56,724 | 56,755 | 58,869 | (2,114) |
| Employee Benefits | 28,850 | 24,974 | 26,432 | (1,458) |
| Professional service | - | - | 1,359 | (1,359) |
| Insurance | 1,122 | 539 | 755 | (216) |
| Total Expenditures | <u>86,696</u> | <u>82,268</u> | <u>87,415</u> | <u>(5,147)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | - | 4,428 | (695) | (5,123) |
| Fund Balance, Beginning of Year | <u>(5,339)</u> | <u>(5,339)</u> | <u>(5,339)</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ (5,339)</u> | <u>\$ (911)</u> | <u>\$ (6,034)</u> | <u>\$ (5,123)</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, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|------------------------------------|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$665,073 | \$386,327 | \$ 262,412 | \$(123,915) |
| Charges for current services | 27,148 | 24,672 | 44,327 | 19,655 |
| Investment income | - | - | 2,159 | 2,159 |
| Other | - | - | 5,375 | 5,375 |
| Total Revenues | <u>692,221</u> | <u>410,999</u> | <u>314,273</u> | <u>(96,726)</u> |
| Expenditures | | | | |
| Health and Welfare: | | | | |
| Salaries | 439,178 | 232,490 | 206,704 | 25,786 |
| Employee benefits | 80,875 | 63,050 | 63,567 | (517) |
| Travel and education | 10,700 | 13,089 | 3,526 | 9,563 |
| Departmental Supplies and Expenses | 150,787 | 96,120 | 1,669 | 94,451 |
| Indirect expenses | 9,900 | 5,634 | 3,780 | 1,854 |
| Insurance | 781 | 422 | 586 | (164) |
| Total Expenditures | <u>692,221</u> | <u>410,805</u> | <u>279,832</u> | <u>130,973</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures | - | 194 | 34,441 | 34,247 |
| Fund Balance, Beginning of Year | | | | |
| | <u>159,981</u> | <u>159,981</u> | <u>159,981</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$159,981</u> | <u>\$160,175</u> | <u>\$ 194,422</u> | <u>\$ 34,247</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|------------------|---|
| Revenues | | | | |
| Investment income | \$ - | \$ - | \$ 544 | \$ 544 |
| Total Revenues | <u>-</u> | <u>-</u> | <u>544</u> | <u>544</u> |
| | | | | |
| Net Change in Fund Balance | <u>-</u> | <u>-</u> | <u>544</u> | <u>544</u> |
| | | | | |
| Fund Balance, Beginning of Year | <u>10,522</u> | <u>10,522</u> | <u>10,522</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 10,522</u> | <u>\$ 10,522</u> | <u>\$ 11,066</u> | <u>\$ 544</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$110,656 | \$110,656 | \$110,656 | \$ - |
| Charges for current services | - | - | - | - |
| Total Revenues | <u>110,656</u> | <u>110,656</u> | <u>110,656</u> | <u>-</u> |
| Expenditures | | | | |
| Correction: | | | | |
| Salaries | 67,705 | 36,969 | 37,531 | (562) |
| Employee benefits | 31,622 | 13,438 | 13,585 | (147) |
| Department Supplies and Other Expenses | - | - | - | - |
| Professional services | 10,000 | 9,180 | 10,409 | (1,229) |
| Insurance | 1,329 | 341 | 365 | (24) |
| Total Expenditures | <u>110,656</u> | <u>59,928</u> | <u>61,890</u> | <u>(1,962)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | - | 50,728 | 48,766 | (1,962) |
| Fund Balance, Beginning of Year | <u>(11,262)</u> | <u>(11,262)</u> | <u>(11,262)</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ (11,262)</u> | <u>\$ 39,466</u> | <u>\$ 37,504</u> | <u>\$ (1,962)</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Charges for current services | \$ 5,500 | \$ 5,500 | \$ 6,396 | \$ 896 |
| Investment income | - | - | 37 | 37 |
| Total Revenues | <u>5,500</u> | <u>5,500</u> | <u>6,433</u> | <u>933</u> |
| Net Change in Fund Balance | 5,500 | 5,500 | 6,433 | 933 |
| Fund Balance, Beginning of Year | <u>11,319</u> | <u>11,319</u> | <u>11,319</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 16,819</u> | <u>\$ 16,819</u> | <u>\$ 17,752</u> | <u>\$ 933</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---------------------------------------|
| Revenues | | | | |
| Charges for current services | \$ 450,000 | \$ 450,000 | \$ 277,903 | \$ (172,097) |
| Investment income | 1,000 | 1,000 | 8,324 | 7,324 |
| Other | - | - | 6 | 6 |
| Total Revenues | <u>451,000</u> | <u>451,000</u> | <u>286,233</u> | <u>(164,767)</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Salaries | 349,987 | 349,987 | 218,806 | 131,181 |
| Employee benefits | 160,134 | 160,134 | 122,118 | 38,016 |
| Travel and education | 17,500 | 17,500 | - | 17,500 |
| Departmental supplies and other expenses | 17,750 | 17,750 | 2,338 | 15,412 |
| Insurance | 5,674 | 5,674 | 4,943 | 731 |
| Total Expenditures | <u>551,045</u> | <u>551,045</u> | <u>348,205</u> | <u>202,840</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (100,045) | (100,045) | (61,972) | 38,073 |
| Fund Balance, Beginning of Year | <u>236,108</u> | <u>236,108</u> | <u>236,108</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 136,063</u> | <u>\$ 136,063</u> | <u>\$ 174,136</u> | <u>\$ 38,073</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|------------------|---|
| Revenues | | | | |
| Charges for current services | \$ 75,000 | \$ 75,000 | \$115,925 | \$ 40,925 |
| Investment income | <u>250</u> | <u>250</u> | <u>3,641</u> | <u>3,391</u> |
| Total Revenues | <u>75,250</u> | <u>75,250</u> | <u>119,566</u> | <u>44,316</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Professional services | <u>40,000</u> | <u>120,000</u> | <u>2,056</u> | <u>117,944</u> |
| Total Expenditures | <u>40,000</u> | <u>120,000</u> | <u>2,056</u> | <u>117,944</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 35,250 | (44,750) | 117,510 | 162,260 |
| Fund Balance, Beginning of Year | <u>122,949</u> | <u>122,949</u> | <u>122,949</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$158,199</u> | <u>\$ 78,199</u> | <u>\$240,459</u> | <u>\$ 162,260</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ 7,000 | \$ 7,000 | \$ 5,080 | \$ (1,920) |
| Investment earnings | - | - | 322 | 322 |
| Total Revenues | <u>7,000</u> | <u>7,000</u> | <u>5,402</u> | <u>(1,598)</u> |
| Expenditures | | | | |
| Administrative: | | | | |
| Departmental supplies and expenses | <u>7,000</u> | <u>13,814</u> | <u>13,812</u> | <u>2</u> |
| Total Expenditures | <u>7,000</u> | <u>13,814</u> | <u>13,812</u> | <u>2</u> |
| Excess (deficiency) of Revenues Over Expenditures | - | (6,814) | (8,410) | (1,596) |
| Fund Balance, Beginning of Year | <u>21,807</u> | <u>21,807</u> | <u>21,807</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 21,807</u> | <u>\$ 14,993</u> | <u>\$ 13,397</u> | <u>\$ (1,596)</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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|-------------------------|-----------------|---|
| Revenues | | | | |
| Charges for current services | \$ 10,000 | \$ 10,000 | \$ 1,345 | \$ (8,655) |
| Investment income | 100 | 100 | 1,497 | 1,397 |
| Total Revenues | <u>10,100</u> | <u>10,100</u> | <u>2,842</u> | <u>(7,258)</u> |
| Expenditures | | | | |
| Judicial: | | | | |
| Professional services | <u>40,000</u> | <u>80,000</u> | <u>40,000</u> | <u>40,000</u> |
| Total Expenditures | <u>40,000</u> | <u>80,000</u> | <u>40,000</u> | <u>40,000</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(29,900)</u> | <u>(69,900)</u> | <u>(37,158)</u> | <u>32,742</u> |
| Fund Balance, Beginning of Year | <u>46,028</u> | <u>46,028</u> | <u>46,028</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 16,128</u> | <u>\$ (23,872)</u> | <u>\$ 8,870</u> | <u>\$ 32,742</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, 2023*

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|------------------------------------|----------------------------|-------------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ 539,020 | \$ 339,635 | \$ 172,495 | \$(167,140) |
| Other | 25,428 | 25,428 | 7,245 | (18,183) |
| Total Revenues | <u>564,448</u> | <u>365,063</u> | <u>179,740</u> | <u>(185,323)</u> |
| Expenditures | | | | |
| Health and Welfare: | | | | |
| Salaries | 366,791 | 244,177 | 127,965 | 116,212 |
| Employee Benefits | 53,299 | 41,061 | 38,281 | 2,780 |
| Travel and education | 9,730 | 15,028 | 3,167 | 11,861 |
| Departmental supplies and expenses | 63,627 | 32,308 | 2,805 | 29,503 |
| Professional services | 45,000 | 6,631 | 4,415 | 2,216 |
| Insurance | 573 | 430 | 373 | 57 |
| Total Expenditures | <u>539,020</u> | <u>339,635</u> | <u>177,006</u> | <u>162,629</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures | 25,428 | 25,428 | 2,734 | (22,694) |
| Fund Balance, Beginning of Year | | | | |
| | <u>(25,055)</u> | <u>(25,055)</u> | <u>(25,055)</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 373</u> | <u>\$ 373</u> | <u>\$ (22,321)</u> | <u>\$ (22,694)</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, 2023

| | Original Budget | Final Budget | Actual | Variance with Final Budget |
|--|----------------------------|-------------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental charges | \$ - | \$ - | \$ - | \$ - |
| Charges for services | - | - | - | - |
| Total Revenues | - | - | - | - |
| Expenditures | | | | |
| Corrections: | | | | |
| Salaries | - | - | 4,842 | (4,842) |
| Employee benefits | - | - | 1,280 | (1,280) |
| Board & Lodging | - | - | - | - |
| Insurance | - | - | 51 | (51) |
| Total Expenditures | - | - | 6,173 | (6,173) |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | (6,173) | (6,173) |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | \$ - | \$ - | \$ (6,173) | \$ (6,173) |

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, 2023

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|--|----------------------------|---------------------|-------------------|---------------------------------------|
| Revenues | | | | |
| Property Tax, Penalties and Interest | \$ 3,731,722 | \$ 3,731,722 | \$ 3,758,977 | \$ 27,255 |
| Investment Income | 6,000 | 6,000 | 28,248 | 22,248 |
| Other | - | - | - | - |
| Total Revenues | <u>3,737,722</u> | <u>3,737,722</u> | <u>3,787,225</u> | <u>49,503</u> |
| Expenditures | | | | |
| Debt Service | | | | |
| Principal | 2,220,000 | 2,220,000 | 2,220,000 | - |
| Interest | 1,595,813 | 1,595,813 | 1,594,863 | 950 |
| Total Expenditures | <u>3,815,813</u> | <u>3,815,813</u> | <u>3,814,863</u> | <u>950</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (78,091) | (78,091) | (27,638) | 50,453 |
| Fund Balance, Beginning of Year | <u>330,457</u> | <u>330,457</u> | <u>330,457</u> | <u>-</u> |
| Fund Balance, End of Year | <u>\$ 252,366</u> | <u>\$ 252,366</u> | <u>\$ 302,819</u> | <u>\$ 50,453</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, 2023

| | Vehicle Maintenance Fund | Self-Insurance Liability Fund | Self-Insurance Health Fund | Totals |
|--------------------------------------|--------------------------------|----------------------------------|-------------------------------|---------------------|
| Assets | | | | |
| Current Assets: | | | | |
| Cash and cash equivalents | \$ 641,237 | \$ 2,044 | \$ 1,162 | \$ 644,443 |
| Investments | 1,309,232 | 179,906 | 6,837,181 | 8,326,319 |
| Accounts receivable | - | - | 329,091 | 329,091 |
| Due from other funds | 3,767 | - | 47,700 | 51,467 |
| Total Current Assets | 1,954,236 | 181,950 | 7,215,134 | 9,351,320 |
| Property, Plant and Equipment | | | | |
| Land | 135,700 | - | - | 135,700 |
| Buildings | 581,028 | - | - | 581,028 |
| Improvements | 37,466 | - | - | 37,466 |
| Equipment | 8,820,460 | - | - | 8,820,460 |
| Less accumulated depreciation | (9,170,759) | - | - | (9,170,759) |
| Net Property, Plant and Equipment | 403,895 | - | - | 403,895 |
| Total Assets | 2,358,131 | 181,950 | 7,215,134 | 9,755,215 |
| Liabilities | | | | |
| Current Liabilities: | | | | |
| Accounts payable | 194,221 | 114,509 | 1,055,657 | 1,364,387 |
| Total Liabilities | 194,221 | 114,509 | 1,055,657 | 1,364,387 |
| Net Position | | | | |
| Invested in capital assets | 403,895 | - | - | 403,895 |
| Unrestricted | 1,760,015 | 67,441 | 6,159,477 | 7,986,933 |
| Total Net Position | \$ 2,163,910 | \$ 67,441 | \$ 6,159,477 | \$ 8,390,828 |

ECTOR COUNTY, TEXAS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

YEAR ENDED September 30, 2023

| | Vehicle Maintenance Fund | Self- Insurance Liability Fund | Self-Insurance Health Fund | Totals |
|--|---|---|---------------------------------------|---------------------|
| Operating Revenues | | | | |
| Charges for Current Services: | \$ 3,076,498 | \$1,624,486 | \$10,961,521 | \$15,662,505 |
| Other Revenue | - | - | 615,869 | 615,869 |
| Total Operating Revenues | 3,076,498 | 1,624,486 | 11,577,390 | 16,278,374 |
| Operating Expenses | | | | |
| Departmental Supplies and Expenses | 839,174 | - | 13,296 | 852,470 |
| Repairs and Maintenance | 255,025 | - | - | 255,025 |
| Professional Service | 1,216,952 | 5,805 | 444,197 | 1,666,954 |
| Utilities | 22,919 | - | - | 22,919 |
| Insurance | - | 1,595,915 | 2,529,818 | 4,125,733 |
| Depreciation | 392,935 | - | - | 392,935 |
| Claims | - | 100,716 | 9,357,214 | 9,457,930 |
| Total Operating Expenses | 2,727,005 | 1,702,436 | 12,344,525 | 16,773,966 |
| Operating Income (Loss) | 349,493 | (77,950) | (767,135) | (495,592) |
| Nonoperating Revenues | | | | |
| Investment Income | 104,919 | 9,513 | 209,023 | 323,455 |
| Gain from retirement of asset | 24,568 | - | - | 24,568 |
| Total Nonoperating Revenues | 129,487 | 9,513 | 209,023 | 348,023 |
| Income (Loss) Before Contributions | 478,980 | (68,437) | (558,112) | (147,569) |
| Change in Net Position | 478,980 | (68,437) | (558,112) | (147,569) |
| Net Position, Beginning of Year | 1,684,930 | 135,878 | 6,717,589 | 8,538,397 |
| Net Position, End of Year | \$ 2,163,910 | \$ 67,441 | \$ 6,159,477 | \$ 8,390,828 |

ECTOR COUNTY, TEXAS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED September 30, 2023

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

| | Vehicle Maintenance Fund | Self-Insurance Liability Fund | Self-Insurance Health Fund | Totals |
|--|--------------------------------|----------------------------------|-------------------------------|---------------------|
| Cash Flows from Operating Activities | | | | |
| Cash received from interfund revenues | \$ 3,076,434 | \$ 1,624,486 | \$ 10,925,521 | \$ 15,626,441 |
| Cash received from other income | - | - | 615,869 | 615,869 |
| Cash paid for goods and services | <u>(2,401,005)</u> | <u>(1,699,179)</u> | <u>(12,196,870)</u> | <u>(16,297,054)</u> |
| Net Cash Provided By (Used In) Operating Activities | <u>675,429</u> | <u>(74,693)</u> | <u>(655,480)</u> | <u>(54,744)</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Proceeds from sale of capital assets | <u>24,568</u> | - | - | <u>24,568</u> |
| Net Cash (Used In) Provided By Capital and Related Financing Activities | <u>24,568</u> | - | - | <u>24,568</u> |
| Cash Flows from Investing Activities | | | | |
| Purchase of investments | (381,091) | (29,580) | - | (410,671) |
| Proceeds from sale of investments | - | - | 441,397 | 441,397 |
| Investment income received on investments | <u>104,919</u> | <u>9,513</u> | <u>209,023</u> | <u>323,455</u> |
| Net Cash Provided By (Used In) Investing Activities | <u>(276,172)</u> | <u>(20,067)</u> | <u>650,420</u> | <u>354,181</u> |
| Net Change in Cash | 423,825 | (94,760) | (5,060) | 324,005 |
| Cash at Beginning of Year | <u>217,412</u> | <u>96,804</u> | <u>6,222</u> | <u>320,438</u> |
| Cash at End of Year | <u>\$ 641,237</u> | <u>\$ 2,044</u> | <u>\$ 1,162</u> | <u>\$ 644,443</u> |

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED September 30, 2023

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

| | Vehicle Maintenance Fund | Self- Insurance Liability Fund | Self-Insurance Health Fund | Totals |
|--|---|---|---------------------------------------|--------------------|
| Reconciliation of Operating (Loss) to Net Cash Provided by Operating Activities | | | | |
| Operating Income (Loss) | \$ 349,493 | \$ (77,950) | \$ (767,135) | \$ (495,592) |
| Adjustments to Reconcile Operating Income: | | | | |
| Depreciation | 392,935 | - | - | 392,935 |
| Decrease (Increase) in Accounts Receivable | 4,569 | - | 17,502 | 22,071 |
| Decrease (Increase) in due from other funds | (64) | - | (36,000) | (36,064) |
| Increase (Decrease) in Accounts Payable | (71,504) | 3,257 | 130,153 | 61,906 |
| Total Adjustments | 325,936 | 3,257 | 111,655 | 440,848 |
| Net Cash Provided By Operating Activities | \$ 675,429 | \$ (74,693) | \$ (655,480) | \$ (54,744) |



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, 2023

| | Adult Probation | Adult Probation I.S.P. | Adult Probation S.A.F.P.F. Support Group | Adult Probation Sex Offender Caseload |
|--|----------------------------|-----------------------------------|---|--|
| Assets | | | | |
| Cash and cash equivalents | \$ 7,216 | \$ 21,400 | \$ 19,538 | \$ 21,420 |
| Investments | - | - | - | - |
| Due from other governments | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | 7,216 | 21,400 | 19,538 | 21,420 |
| Liabilities | | | | |
| Accounts payable | - | - | - | - |
| Due to other governments | - | 819 | 378 | 1,346 |
| Unearned revenue | - | - | - | - |
| Total Liabilities | - | 819 | 378 | 1,346 |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 7,216 | 20,581 | 19,160 | 20,074 |
| Total Net Position | \$ 7,216 | \$ 20,581 | \$ 19,160 | \$ 20,074 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | Adult Probation Special Needs Caseload | Adult Probation Supervision | Adult Probation Pre Trial Diversion | Bail Bond Board |
|--|---|--|--|----------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 7,396 | \$ 146,674 | \$ 34,235 | \$ 28,535 |
| Investments | - | 423,623 | - | - |
| Due from other governments | - | 113,716 | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | 7,396 | 684,013 | 34,235 | 28,535 |
| Liabilities | | | | |
| Accounts payable | - | 1,399 | 5,787 | 13,948 |
| Due to other governments | 483 | 18,994 | 1,486 | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | 483 | 20,393 | 7,273 | 13,948 |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 6,913 | 663,620 | 26,962 | 14,587 |
| Total Net Position | \$ 6,913 | \$ 663,620 | \$ 26,962 | \$ 14,587 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | Children's Special Fund | County Attorney Criminal Forfeiture | County Attorney Hot Check Fund | County Attorney Restitution |
|--|------------------------------------|--|---|--|
| Assets | | | | |
| Cash and cash equivalents | \$ - | \$ 610 | \$ - | \$ 1,213 |
| Investments | 83,854 | 929 | 1,858 | - |
| Due from other governments | 651 | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | 84,505 | 1,539 | 1,858 | 1,213 |
| Liabilities | | | | |
| Accounts payable | 2,227 | - | 3,541 | 1,213 |
| Due to other governments | - | - | 262 | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | 2,227 | - | 3,803 | 1,213 |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 82,278 | 1,539 | (1,945) | - |
| Total Net Position | \$ 82,278 | \$ 1,539 | \$ (1,945) | \$ - |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | <u>Count Clerk Appearance Bond</u> | <u>County Clerk Criminal Account</u> | <u>County Clerk Fee Account</u> | <u>County Clerk Probate and Civil</u> |
|--|--|--|-------------------------------------|---|
| Assets | | | | |
| Cash and cash equivalents | \$ 1,121,493 | \$ - | \$ 881,075 | \$ - |
| Investments | - | - | - | - |
| Due from other governments | - | - | - | 2,377 |
| Accounts receivable | - | - | - | - |
| Total Assets | <u>1,121,493</u> | <u>-</u> | <u>881,075</u> | <u>2,377</u> |
| Liabilities | | | | |
| Accounts payable | - | 544 | - | 2,348 |
| Due to other governments | - | - | 881,075 | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>544</u> | <u>881,075</u> | <u>2,348</u> |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 1,121,493 | (544) | - | 29 |
| Total Net Position | <u>\$ 1,121,493</u> | <u>\$ (544)</u> | <u>\$ -</u> | <u>\$ 29</u> |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | County Clerk Trust | District Attorney Apportionment Fund | District Attorney Criminal Forfeiture Fund | District Attorney HHSC Fund |
|--|-------------------------------|---|---|--|
| Assets | | | | |
| Cash and cash equivalents | \$ 844,048 | \$ 183 | \$ 59,891 | \$ 9,103 |
| Investments | - | - | 862,596 | - |
| Due from other governments | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | 844,048 | 183 | 922,487 | 9,103 |
| Liabilities | | | | |
| Accounts payable | - | - | 4,551 | - |
| Due to other governments | - | - | 703,581 | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | - | - | 708,132 | - |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 844,048 | 183 | 214,355 | 9,103 |
| Total Net Position | \$ 844,048 | \$ 183 | \$ 214,355 | \$ 9,103 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | District Attorney Hot Check Fund | District Clerk Criminal Account | District Clerk Fee Account | District Clerk Tax Account |
|--|---|--|---------------------------------------|---------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 10,966 | \$ 122,673 | \$ 64,976 | \$ 1,815,078 |
| Investments | 657 | - | - | - |
| Due from other governments | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | 11,623 | 122,673 | 64,976 | 1,815,078 |
| Liabilities | | | | |
| Accounts payable | 255 | - | - | - |
| Due to other governments | 152 | - | - | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | 407 | - | - | - |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 11,216 | 122,673 | 64,976 | 1,815,078 |
| Total Net Position | \$ 11,216 | \$ 122,673 | \$ 64,976 | \$ 1,815,078 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | District Clerk Trust Account | Elections Services Contracts | Historical Commission | Jail Commissary Fund |
|--|---|---|----------------------------------|-------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 965,646 | \$ 45,186 | \$ 398 | \$ 270,263 |
| Investments | 3,706,338 | - | - | 85,338 |
| Due from other governments | - | - | - | 158,418 |
| Accounts receivable | - | - | - | - |
| Total Assets | 4,671,984 | 45,186 | 398 | 514,019 |
| Liabilities | | | | |
| Accounts payable | - | - | - | 141,716 |
| Due to other governments | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | - | - | - | 141,716 |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 4,671,984 | 45,186 | 398 | 372,303 |
| Total Net Position | \$ 4,671,984 | \$ 45,186 | \$ 398 | \$ 372,303 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | <u>Jail Inmate Trust</u> | <u>Justice of the Peace Criminal Account</u> | <u>Juvenile Probation</u> | <u>Juvenile Probation Special</u> |
|--|------------------------------|--|-------------------------------|---|
| Assets | | | | |
| Cash and cash equivalents | \$ (124,540) | \$ 30,040 | \$ 240 | \$ 137,865 |
| Investments | - | - | - | 530,107 |
| Due from other governments | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | <u>(124,540)</u> | <u>30,040</u> | <u>240</u> | <u>667,972</u> |
| Liabilities | | | | |
| Accounts payable | (124,540) | - | - | 11,382 |
| Due to other governments | - | 15,008 | - | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | <u>(124,540)</u> | <u>15,008</u> | <u>-</u> | <u>11,382</u> |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | - | 15,032 | 240 | 656,590 |
| Total Net Position | <u>\$ -</u> | <u>\$ 15,032</u> | <u>\$ 240</u> | <u>\$ 656,590</u> |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | Juvenile Probation Unclaimed Restitution | Law Enforcement Officer Education Fund | Senior Citizen's Northside Special Fund | Senior Citizen's Southside Special Fund |
|--|---|---|--|--|
| Assets | | | | |
| Cash and cash equivalents | \$ 2,741 | \$ 10,610 | \$ 17,096 | \$ 7,499 |
| Investments | 4,341 | 24,399 | 1,282 | 3,409 |
| Due from other governments | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | 7,082 | 35,009 | 18,378 | 10,908 |
| Liabilities | | | | |
| Accounts payable | - | 10,703 | 1,624 | 56 |
| Due to other governments | - | - | - | 423 |
| Unearned revenue | - | - | - | - |
| Total Liabilities | - | 10,703 | 1,624 | 479 |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | 7,082 | 24,306 | 16,754 | 10,429 |
| Total Net Position | \$ 7,082 | \$ 24,306 | \$ 16,754 | \$ 10,429 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | Senior Citizen's Westside Special Fund | Sheriff's Bond | Sheriff's Criminal Forfeiture Fund | Sheriff's Special Civil Account |
|--|---|-------------------|---|---------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ - | \$ 121,717 | \$ 11,285 | \$ 21,155 |
| Investments | - | - | 410,430 | - |
| Due from other governments | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Total Assets | - | 121,717 | 421,715 | 21,155 |
| Liabilities | | | | |
| Accounts payable | - | - | 248,398 | - |
| Due to other governments | - | - | - | - |
| Unearned revenue | - | - | - | - |
| Total Liabilities | - | - | 248,398 | - |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | - | 121,717 | 173,317 | 21,155 |
| Total Net Position | \$ - | \$ 121,717 | \$ 173,317 | \$ 21,155 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
September 30, 2023

| | Tax Collector Assessor Motor Vehicle Account | Tax Collector Assessor Motor Vehicle Sales Tax | Tax Collector Assessor Motor Vehicle Inventory Tax | Total All Custodial Funds |
|--|---|---|---|--------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 1,869,030 | \$ 180,174 | \$ 8,865 | \$ 8,792,993 |
| Investments | - | - | 32,510 | 6,171,671 |
| Due from other governments | - | - | - | 275,162 |
| Accounts receivable | - | - | - | - |
| Total Assets | 1,869,030 | 180,174 | 41,375 | 15,239,826 |
| Liabilities | | | | |
| Accounts payable | - | - | - | 325,152 |
| Due to other governments | 1,869,030 | 180,174 | - | 3,673,211 |
| Unearned revenue | - | - | - | - |
| Total Liabilities | 1,869,030 | 180,174 | - | 3,998,363 |
| Net Position | | | | |
| Restricted for: | | | | |
| Individuals, organizations, and other governments | - | - | 41,375 | 11,241,463 |
| Total Net Position | \$ - | \$ - | \$ 41,375 | \$ 11,241,463 |

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For The Year Ended September 30, 2023

| | <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> |
|---------------------------------------|----------------------------|-----------------------------------|---|--|
| Additions | | | | |
| Held for others | \$ 1,668,031 | \$ 198,185 | \$ 111,605 | \$ 186,258 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>1,668,031</u> | <u>198,185</u> | <u>111,605</u> | <u>186,258</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 1,673,641 | 196,523 | 93,775 | 199,811 |
| Total Deductions | <u>1,673,641</u> | <u>196,523</u> | <u>93,775</u> | <u>199,811</u> |
| Change in net position | (5,610) | 1,662 | 17,830 | (13,553) |
| Net Position - Beginning | <u>12,826</u> | <u>18,919</u> | <u>1,330</u> | <u>33,627</u> |
| Net Position - Ending | <u>\$ 7,216</u> | <u>\$ 20,581</u> | <u>\$ 19,160</u> | <u>\$ 20,074</u> |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For The Year Ended September 30, 2023

| | Adult Probation Special Needs Caseload | Adult Probation Supervision | Adult Probation Pre Trial Diversion | Bail Bond Board |
|---------------------------------------|---|--|--|----------------------------|
| Additions | | | | |
| Held for others | \$ 138,200 | \$ 2,848,782 | \$ 121,051 | \$ 72 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>138,200</u> | <u>2,848,782</u> | <u>121,051</u> | <u>72</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 136,124 | 2,649,005 | 128,670 | 439 |
| Total Deductions | <u>136,124</u> | <u>2,649,005</u> | <u>128,670</u> | <u>439</u> |
| Change in net position | 2,076 | 199,777 | (7,619) | (367) |
| Net Position - Beginning | 4,837 | 463,843 | 34,581 | 14,954 |
| Net Position - Ending | <u>\$ 6,913</u> | <u>\$ 663,620</u> | <u>\$ 26,962</u> | <u>\$ 14,587</u> |

ECTOR COUNTY, TEXAS

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For The Year Ended September 30, 2023

| | Children's Special Fund | County Attorney Criminal Forfeiture | County Attorney Hot Check Fund | County Attorney Restitution |
|---------------------------------------|------------------------------------|--|---|--|
| Additions | | | | |
| Held for others | \$ 6,152 | \$ 55 | \$ 382 | \$ 71,207 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | 6,152 | 55 | 382 | 71,207 |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 23,677 | - | 5,713 | 71,207 |
| Total Deductions | 23,677 | - | 5,713 | 71,207 |
| Change in net position | (17,525) | 55 | (5,331) | - |
| Net Position - Beginning | 99,803 | 1,484 | 3,386 | - |
| Net Position - Ending | \$ 82,278 | \$ 1,539 | \$ (1,945) | \$ - |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For The Year Ended September 30, 2023

| | Count Clerk Appearance Bond | County Clerk Criminal Account | County Clerk Fee Account | County Clerk Probate and Civil |
|---------------------------------------|--|--|-------------------------------------|---|
| Additions | | | | |
| Held for others | \$ 780,573 | \$ 1,300,405 | \$ 1,417,348 | \$ 201,224 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>780,573</u> | <u>1,300,405</u> | <u>1,417,348</u> | <u>201,224</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 801,293 | 1,300,949 | 1,417,348 | 201,284 |
| Total Deductions | <u>801,293</u> | <u>1,300,949</u> | <u>1,417,348</u> | <u>201,284</u> |
| Change in net position | (20,720) | (544) | - | (60) |
| Net Position - Beginning | 1,142,213 | - | - | 89 |
| Net Position - Ending | <u>\$ 1,121,493</u> | <u>\$ (544)</u> | <u>\$ -</u> | <u>\$ 29</u> |

ECTOR COUNTY, TEXAS

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For The Year Ended September 30, 2023

| | County Clerk Trust | District Attorney Apportionment Fund | District Attorney Criminal Forfeiture Fund | District Attorney HHSC Fund |
|---------------------------------------|-------------------------------|---|---|--|
| Additions | | | | |
| Held for others | \$ 339,751 | \$ - | \$ 1,249,083 | \$ 21 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | 339,751 | - | 1,249,083 | 21 |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 794,122 | - | 1,211,900 | - |
| Total Deductions | 794,122 | - | 1,211,900 | - |
| Change in net position | (454,371) | - | 37,183 | 21 |
| Net Position - Beginning | 1,298,419 | 183 | 177,172 | 9,082 |
| Net Position - Ending | \$ 844,048 | \$ 183 | \$ 214,355 | \$ 9,103 |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For The Year Ended September 30, 2023

| | District Attorney Hot Check Fund | District Clerk Criminal Account | District Clerk Fee Account | District Clerk Tax Account |
|---------------------------------------|--|---------------------------------------|-------------------------------|-------------------------------|
| Additions | | | | |
| Held for others | \$ 12,391 | \$ 811,565 | \$ 1,112,360 | \$ 1,294,801 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>12,391</u> | <u>811,565</u> | <u>1,112,360</u> | <u>1,294,801</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 1,831 | 791,860 | 1,111,284 | 988,689 |
| Total Deductions | <u>1,831</u> | <u>791,860</u> | <u>1,111,284</u> | <u>988,689</u> |
| Change in net position | 10,560 | 19,705 | 1,076 | 306,112 |
| Net Position - Beginning | 656 | 102,968 | 63,900 | 1,508,966 |
| Net Position - Ending | <u>\$ 11,216</u> | <u>\$ 122,673</u> | <u>\$ 64,976</u> | <u>\$ 1,815,078</u> |

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For The Year Ended September 30, 2023

| | District Clerk Trust Account | Elections Services Contracts | Historical Commission | Jail Commissary Fund |
|---------------------------------------|---|---|----------------------------------|-------------------------------------|
| Additions | | | | |
| Held for others | \$ 1,140,873 | \$ 250 | \$ - | \$ 1,180,070 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>1,140,873</u> | <u>250</u> | <u>-</u> | <u>1,180,070</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 1,117,662 | - | - | 1,023,368 |
| Total Deductions | <u>1,117,662</u> | <u>-</u> | <u>-</u> | <u>1,023,368</u> |
| Change in net position | 23,211 | 250 | - | 156,702 |
| Net Position - Beginning | <u>4,648,773</u> | <u>44,936</u> | <u>398</u> | <u>215,601</u> |
| Net Position - Ending | <u>\$ 4,671,984</u> | <u>\$ 45,186</u> | <u>\$ 398</u> | <u>\$ 372,303</u> |

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

CUSTODIAL FUNDS

For The Year Ended September 30, 2023

| | <u>Jail Inmate Trust</u> | <u>Justice of the Peace Criminal Account</u> | <u>Juvenile Probation</u> | <u>Juvenile Probation Special</u> |
|---------------------------------------|------------------------------|--|-------------------------------|---|
| Additions | | | | |
| Held for others | \$ 1,616,867 | \$ 2,491,762 | \$ 1,604 | \$ 1,117,113 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>1,616,867</u> | <u>2,491,762</u> | <u>1,604</u> | <u>1,117,113</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | 1,616,867 | 2,479,559 | 1,614 | 1,033,958 |
| Total Deductions | <u>1,616,867</u> | <u>2,479,559</u> | <u>1,614</u> | <u>1,033,958</u> |
| Change in net position | - | 12,203 | (10) | 83,155 |
| Net Position - Beginning | - | 2,829 | 250 | 573,435 |
| Net Position - Ending | <u>\$ -</u> | <u>\$ 15,032</u> | <u>\$ 240</u> | <u>\$ 656,590</u> |

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For The Year Ended September 30, 2023

| | Juvenile Probation Unclaimed Restitution | Law Enforcement Officer Education Fund | Senior Citizen's Northside Special Fund | Senior Citizen's Southside Special Fund |
|---------------------------------------|---|---|--|--|
| Additions | | | | |
| Held for others | \$ 246 | \$ 27,812 | \$ 6,340 | \$ 2,784 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>246</u> | <u>27,812</u> | <u>6,340</u> | <u>2,784</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | - | 30,807 | 4,635 | 2,253 |
| Total Deductions | <u>-</u> | <u>30,807</u> | <u>4,635</u> | <u>2,253</u> |
| Change in net position | 246 | (2,995) | 1,705 | 531 |
| Net Position - Beginning | <u>6,836</u> | <u>27,301</u> | <u>15,049</u> | <u>9,898</u> |
| Net Position - Ending | <u>\$ 7,082</u> | <u>\$ 24,306</u> | <u>\$ 16,754</u> | <u>\$ 10,429</u> |

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS**

For The Year Ended September 30, 2023

| | Senior Citizen's Westside Special Fund | Sheriff's Bond | Sheriff's Criminal Forfeiture Fund | Sheriff's Special Civil Account |
|---------------------------------------|---|-----------------------|---|--|
| Additions | | | | |
| Held for others | \$ - | \$ 1,043,343 | \$ 1,009,941 | \$ 2,028,270 |
| Tax collections for other governments | - | - | - | - |
| Total Additions | <u>-</u> | <u>1,043,343</u> | <u>1,009,941</u> | <u>2,028,270</u> |
| Deductions | | | | |
| Payments to other governments | - | - | - | - |
| Recipient payments | - | 1,098,153 | 1,085,899 | 2,014,043 |
| Total Deductions | <u>-</u> | <u>1,098,153</u> | <u>1,085,899</u> | <u>2,014,043</u> |
| Change in net position | - | (54,810) | (75,958) | 14,227 |
| Net Position - Beginning | <u>-</u> | <u>176,527</u> | <u>249,275</u> | <u>6,928</u> |
| Net Position - Ending | <u>\$ -</u> | <u>\$ 121,717</u> | <u>\$ 173,317</u> | <u>\$ 21,155</u> |

ECTOR COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
For The Year Ended September 30, 2023

| | Tax Collector Assessor Motor Vehicle Account | Tax Collector Assessor Motor Vehicle Sales Tax | Tax Collector Assessor Motor Vehicle Inventory Tax | Total All Custodial Funds |
|---------------------------------------|---|---|---|--------------------------------------|
| Additions | | | | |
| Held for others | \$ - | \$ - | \$ - | \$ 25,536,777 |
| Tax collections for other governments | 79,798,050 | 58,253,665 | 32,590 | 138,084,305 |
| Total Additions | <u>79,798,050</u> | <u>58,253,665</u> | <u>32,590</u> | <u>163,621,082</u> |
| Deductions | | | | |
| Payments to other governments | 79,798,050 | 58,253,665 | - | 138,051,715 |
| Recipient payments | - | - | 30,304 | 25,338,267 |
| Total Deductions | <u>79,798,050</u> | <u>58,253,665</u> | <u>30,304</u> | <u>163,389,982</u> |
| Change in net position | - | - | 2,286 | 231,100 |
| Net Position - Beginning | - | - | 39,089 | 11,010,363 |
| Net Position - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 41,375</u> | <u>\$ 11,241,463</u> |

ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULED BY SOURCE
September 30, 2023

| | |
|--|------------------------------|
| Governmental Funds Capital Assets | |
| Land | \$ 1,901,519 |
| Building | 37,582,371 |
| Improvements | 26,031,829 |
| Machinery and Equipment | 12,715,385 |
| Infrastructure | 38,574,345 |
| Historical Artifacts | 72,207 |
| Construction in Progress | 17,534,551 |
| Total Governmental Funds Capital Assets | <u>\$ 134,412,207</u> |

| | |
|--|------------------------------|
| Investment in Governmental Funds Capital Assets by Source | |
| General Fund | \$ 22,881,685 |
| Special Revenue Funds | 44,221,435 |
| Donations | 295,431 |
| Proprietary Funds | 6,635 |
| Trust Funds | 3,776,815 |
| Capital Projects Funds | 63,230,206 |
| Total Investment in Governmental Funds Capital Assets | <u>\$ 134,412,207</u> |

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

ECTOR COUNTY, TEXAS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY

September 30, 2023

| Function | Land | Buildings | Improvements | Machinery and Equipment | Infrastructure | Historical Artifacts | Construction in Progress | Total |
|---------------------------------------|--------------------|----------------------|----------------------|------------------------------------|-----------------------|---------------------------------|-------------------------------------|-----------------------|
| Administrative | \$ - | \$ - | \$ - | \$ 42,453 | \$ - | \$ - | \$ - | \$ 42,453 |
| Judicial | 772,682 | 351,431 | 9,923,818 | 235,510 | 24,834 | - | - | 11,308,275 |
| Financial Administration | 294,078 | - | 1,565,183 | 1,695,066 | - | - | - | 3,554,327 |
| Law Enforcement | - | 1,467,431 | 154,845 | 2,899,712 | - | - | 98,862 | 4,620,850 |
| Fire Protection | 3,010 | - | 52,176 | 13,850 | - | - | - | 69,036 |
| Correction | - | 33,881,484 | 7,144,875 | 1,114,872 | - | - | 23,250 | 42,164,481 |
| Health and Welfare | 24,000 | - | 382,081 | 992,309 | - | - | 49,818 | 1,448,208 |
| Cultural-Recreation | 260,945 | 677,717 | 1,417,185 | 75,243 | 40,207 | 72,207 | - | 2,543,504 |
| Library | - | - | 2,568,715 | 79,648 | - | - | - | 2,648,363 |
| Maintenance | 270,852 | 475,573 | 2,764,069 | 143,546 | 256,736 | - | - | 3,910,776 |
| Highways and Streets | 275,952 | 383,735 | 39,494 | 2,256,741 | 38,151,679 | - | 17,362,621 | 58,470,222 |
| Non Departmental and Other | - | 345,000 | 19,388 | 3,166,435 | 100,889 | - | - | 3,631,712 |
| Total Governmental Funds | | | | | | | | |
| Capital Net Assets by Function | <u>\$1,901,519</u> | <u>\$ 37,582,371</u> | <u>\$ 26,031,829</u> | <u>\$ 12,715,385</u> | <u>\$38,574,345</u> | <u>\$ 72,207</u> | <u>\$ 17,534,551</u> | <u>\$ 134,412,207</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, 2023

| <u>Activity</u> | <u>September 30, 2022</u> | <u>Additions</u> | <u>Dispositions and (Adjustments)</u> | <u>September 30, 2023</u> |
|---|---------------------------|---------------------|---|---------------------------|
| Administrative | \$ 29,035 | \$ 13,418 | \$ - | \$ 42,453 |
| Judicial | 11,330,675 | | (22,400) | 11,308,275 |
| Financial Administration | 3,915,460 | 55,268 | (416,401) | 3,554,327 |
| Law Enforcement | 4,572,109 | 144,939 | (96,198) | 4,620,850 |
| Fire Protection | 66,026 | 3,010 | - | 69,036 |
| Correction | 42,023,368 | 141,113 | - | 42,164,481 |
| Health and Welfare | 1,311,076 | 137,132 | - | 1,448,208 |
| Cultural-Recreation | 2,529,128 | 14,376 | - | 2,543,504 |
| Library | 2,658,613 | - | (10,250) | 2,648,363 |
| Maintenance | 3,869,613 | 62,684 | (21,521) | 3,910,776 |
| Highways and Streets | 52,274,482 | 6,195,740 | - | 58,470,222 |
| Non Departmental and Other | 1,952,545 | 1,875,167 | (196,000) | 3,631,712 |
| Total Governmental Funds Capital | | | | |
| Net Assets | <u>\$ 126,532,130</u> | <u>\$ 8,642,847</u> | <u>\$ (762,770)</u> | <u>\$ 134,412,207</u> |

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

**STATISTICAL SECTION
(Unaudited)**

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

| <u>Contents</u> | <u>Page</u> |
|--|--------------------|
| Financial Trends | |
| These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | 170 |
| Revenue Capacity | |
| These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes. | 183 |
| Debt Capacity | |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future. | 188 |
| Demographic and Economic Information | |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments. | 194 |
| Operating Information | |
| These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs. | 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>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | | (as restated) | | (as restated) | |
| Governmental Activities | | | | | |
| Invested in Capital Assets | \$ 20,705,152 | \$ 20,845,503 | \$ 18,741,009 | \$ 16,957,933 | \$ 17,043,459 |
| Restricted | 10,136,565 | 17,111,223 | 9,103,273 | 7,186,940 | 7,531,142 |
| Unrestricted | <u>(4,544,716)</u> | <u>(24,987,320)</u> | <u>(23,462,743)</u> | <u>(64,395,554)</u> | <u>(63,744,097)</u> |
| Total Governmental Activities | | | | | |
| Net Position | <u>\$ 26,297,001</u> | <u>\$ 12,969,406</u> | <u>\$ 4,381,539</u> | <u>\$(40,250,681)</u> | <u>\$(39,169,496)</u> |
| Business-type Activities | | | | | |
| Invested in Capital Assets | \$ 16,619,266 | \$ 16,032,306 | \$ 15,410,341 | \$ 16,529,222 | \$ 15,538,349 |
| Restricted | - | - | - | - | - |
| Unrestricted | <u>973,331</u> | <u>1,262,822</u> | <u>1,062,159</u> | <u>876,097</u> | <u>986,530</u> |
| Total Business-type Activities Net Position | <u>\$ 17,592,597</u> | <u>\$ 17,295,128</u> | <u>\$ 16,472,500</u> | <u>\$ 17,405,319</u> | <u>\$ 16,524,879</u> |
| Primary Government | | | | | |
| Net Invested in Capital Assets | \$ 37,324,418 | \$ 36,877,809 | \$ 34,151,350 | \$ 33,487,155 | \$ 32,581,808 |
| Restricted | 10,136,565 | 17,111,223 | 9,103,273 | 7,186,940 | 7,531,142 |
| Unrestricted | <u>(3,571,385)</u> | <u>(23,724,498)</u> | <u>(22,400,584)</u> | <u>(63,519,457)</u> | <u>(62,757,567)</u> |
| Total Primary Government Net Position | <u>\$ 43,889,598</u> | <u>\$ 30,264,534</u> | <u>\$ 20,854,039</u> | <u>\$(22,845,362)</u> | <u>\$(22,644,617)</u> |

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

Source: Annual Comprehensive Financial Report

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

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|------------------------|------------------------|------------------------|----------------------|----------------------|
| Governmental Activities | | | | | |
| Invested in Capital Assets | \$ 18,988,086 | \$ 28,459,639 | \$ 25,312,243 | \$ 42,812,348 | \$ 52,412,962 |
| Restricted | 19,748,698 | 23,813,029 | 21,439,754 | 38,066,253 | 34,312,984 |
| Unrestricted | <u>(65,849,604)</u> | <u>(77,644,546)</u> | <u>(68,248,256)</u> | <u>(70,436,388)</u> | <u>(40,718,715)</u> |
| Total Governmental Activities | | | | | |
| Net Position | <u>\$ (27,112,820)</u> | <u>\$ (25,371,878)</u> | <u>\$ (21,496,259)</u> | <u>\$ 10,442,213</u> | <u>\$ 46,007,231</u> |
| Business-type Activities | | | | | |
| Invested in Capital Assets | \$ 16,186,239 | \$ 17,676,366 | \$ 16,684,971 | \$ 15,694,328 | \$ 14,590,260 |
| Restricted | - | - | - | - | - |
| Unrestricted | <u>1,229,213</u> | <u>1,080,641</u> | <u>1,952,278</u> | <u>1,963,944</u> | <u>1,895,568</u> |
| Total Business-type Activities Net Position | <u>\$ 17,415,452</u> | <u>\$ 18,757,007</u> | <u>\$ 18,637,249</u> | <u>\$ 17,658,272</u> | <u>\$ 16,485,828</u> |
| Primary Government | | | | | |
| Net Invested in Capital Assets | \$ 35,174,325 | \$ 46,136,005 | \$ 41,997,214 | \$ 58,506,676 | \$ 67,003,222 |
| Restricted | 19,748,698 | 23,813,029 | 21,439,754 | 38,066,253 | 34,312,984 |
| Unrestricted | <u>(64,620,391)</u> | <u>(76,563,905)</u> | <u>(66,295,978)</u> | <u>(68,472,444)</u> | <u>(38,823,147)</u> |
| Total Primary Government Net Position | <u>\$ (9,697,368)</u> | <u>\$ (6,614,871)</u> | <u>\$ (2,859,010)</u> | <u>\$ 28,100,485</u> | <u>\$ 62,493,059</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>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | (as restated) | | | | |
| Expenses | | | | | |
| Governmental Activities: | | | | | |
| Administrative | \$ 2,691,008 | \$ 2,983,709 | \$ 3,862,506 | \$ 4,555,873 | \$ 2,397,704 |
| Judicial | 12,586,834 | 12,942,841 | 16,540,995 | 16,806,137 | 16,484,529 |
| Financial Administration | 5,192,811 | 5,388,939 | 5,906,282 | 5,731,778 | 5,598,807 |
| Law Enforcement | 7,718,460 | 7,860,592 | 8,304,906 | 8,652,093 | 8,717,501 |
| Correction | 19,219,034 | 18,924,608 | 21,596,603 | 24,556,382 | 23,250,375 |
| Health and Welfare | 2,085,932 | 2,068,511 | 2,689,806 | 2,096,928 | 1,693,878 |
| Fire Protection | 897,310 | 893,524 | 901,605 | 909,105 | 895,570 |
| Cultural - Recreation | 1,330,691 | 1,248,272 | 1,453,241 | 1,435,642 | 894,935 |
| Library | 1,967,113 | 1,905,243 | 2,166,712 | 2,341,595 | 1,926,491 |
| Maintenance | 6,813,567 | 7,265,590 | 8,224,942 | 10,368,478 | 6,896,711 |
| Conservation of Natural Resources | 121,952 | 126,577 | 150,367 | 152,997 | 119,467 |
| Highways - Streets | 4,044,826 | 6,272,409 | 10,752,127 | 4,416,046 | 4,094,811 |
| Planning and development | - | - | - | - | - |
| Election | 596,884 | 599,851 | 669,076 | 618,236 | 737,425 |
| Interest on Long-term Debt | 166,816 | 163,942 | 170,269 | 418,168 | 916,030 |
| Total Governmental Activities Expenses | <u>65,433,238</u> | <u>68,644,608</u> | <u>83,389,437</u> | <u>83,059,458</u> | <u>74,624,234</u> |
| Business-Type Activities: | | | | | |
| Coliseum | 2,047,410 | 2,138,724 | 2,220,075 | 2,126,664 | 2,103,667 |
| Airport | 447,329 | 717,243 | 670,288 | 649,257 | 748,057 |
| Total Business-Type Activities Expenses | <u>2,494,739</u> | <u>2,855,967</u> | <u>2,890,363</u> | <u>2,775,921</u> | <u>2,851,724</u> |
| Total Primary Government Expenses | <u>\$ 67,927,977</u> | <u>\$ 71,500,575</u> | <u>\$ 86,279,800</u> | <u>\$ 85,835,379</u> | <u>\$ 77,475,958</u> |
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Service: | | | | | |
| Administrative | \$ 3,630,864 | \$ 3,975,600 | \$ 3,546,277 | \$ 2,871,081 | \$ 3,755,912 |
| Judicial | 5,066,832 | 5,019,243 | 5,283,939 | 5,291,973 | 6,620,742 |
| Law Enforcement | 369,652 | 372,031 | 455,048 | 404,147 | 2,072,373 |
| Correction | 2,681,477 | 2,762,813 | 2,686,419 | 2,782,705 | 3,362,445 |
| Health and Welfare | 1,101,407 | 1,101,122 | 1,093,091 | 1,298,853 | 956,558 |
| Cultural - Recreation | 13,758 | 16,400 | 14,550 | 18,224 | 19,525 |
| Library | 35,528 | 26,450 | 27,305 | 25,282 | 24,690 |
| Highways - Streets | 2,459,167 | 2,229,966 | 2,146,166 | 2,147,078 | 2,279,523 |
| Election | 16,741 | 40,198 | 61,310 | 61,245 | 117,221 |
| Operating Grants and Contributions: | | | | | |
| Administrative | 85,595 | 162,633 | 102,664 | 251,972 | 211,552 |
| Judicial | 263,591 | 200,686 | 218,673 | 310,303 | 228,819 |
| Law Enforcement | 40,793 | 23,556 | 22,689 | 87,562 | 40,424 |
| Correction | 1,144,291 | 1,172,702 | 1,071,543 | 1,047,279 | 1,071,267 |
| Health and Welfare | 620,064 | 623,347 | 502,389 | 683,749 | 486,307 |
| Library | - | - | - | - | - |
| Cultural - Recreation | 39,529 | - | - | - | - |
| Highways - Streets | 31,197 | 41,851 | 32,428 | 28,331 | 30,377 |
| Election | - | - | 5,039 | 40,401 | 43,684 |
| Capital Grants and Contributions: | 177,830 | 2,087,729 | 7,285,472 | 812,688 | 49,118 |
| Total Governmental Activities Program Revenues | <u>17,778,316</u> | <u>19,856,327</u> | <u>24,555,002</u> | <u>18,162,873</u> | <u>21,370,537</u> |
| Business-Type Activities: | | | | | |
| Charges for Services | 1,085,920 | 1,363,976 | 1,213,293 | 1,070,474 | 1,002,006 |
| Grants and Contributions | 105,000 | 338,054 | 307,587 | 2,080,138 | 55,760 |
| Total Business-Type Activities Program Revenues | <u>1,190,920</u> | <u>1,702,030</u> | <u>1,520,880</u> | <u>3,150,612</u> | <u>1,057,766</u> |
| Total Primary Government Program Revenues | <u>\$ 18,969,236</u> | <u>\$ 21,558,357</u> | <u>\$ 26,075,882</u> | <u>\$ 21,313,485</u> | <u>\$ 22,428,303</u> |

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

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | | |
| Governmental Activities: | | | | | |
| Administrative | \$ 4,007,479 | \$ 1,609,947 | \$ 3,091,289 | \$ 2,073,173 | \$ 7,380,795 |
| Judicial | 16,883,400 | 18,089,869 | 19,995,903 | 18,364,557 | 18,509,904 |
| Financial Administration | 5,999,711 | 6,139,775 | 5,791,986 | 4,873,218 | 7,472,598 |
| Law Enforcement | 9,349,825 | 11,659,500 | 14,176,101 | 12,359,187 | 12,802,058 |
| Correction | 26,330,273 | 30,123,545 | 29,009,134 | 22,045,572 | 23,498,540 |
| Health and Welfare | 2,260,113 | 2,179,184 | 2,552,673 | 2,733,793 | 2,524,692 |
| Fire Protection | 895,105 | 885,915 | 883,941 | 870,120 | 911,638 |
| Cultural - Recreation | 979,244 | 1,228,306 | 889,071 | 976,627 | 842,209 |
| Library | 1,939,334 | 2,064,519 | 2,021,432 | 1,874,558 | 1,954,483 |
| Maintenance | 7,157,690 | 7,212,494 | 6,727,082 | 5,595,254 | 5,943,007 |
| Conservation of Natural Resources | 132,123 | 148,198 | 145,827 | 170,526 | 189,146 |
| Highways - Streets | 4,577,579 | 9,810,416 | 8,205,773 | 11,676,911 | 7,950,504 |
| Planning and development | - | - | - | - | 767,152 |
| Election | 688,945 | 795,152 | 848,237 | 945,586 | 719,259 |
| Interest on Long-term Debt | 883,755 | 852,667 | 1,602,865 | 1,415,728 | 1,306,554 |
| Total Governmental Activities Expenses | <u>82,084,576</u> | <u>92,799,487</u> | <u>95,941,314</u> | <u>85,974,810</u> | <u>92,772,539</u> |
| Business-Type Activities: | | | | | |
| Coliseum | 2,111,282 | 2,127,627 | 2,086,256 | 2,309,213 | 2,503,842 |
| Airport | 806,907 | 677,676 | 567,819 | 659,686 | 665,713 |
| Total Business-Type Activities Expenses | <u>2,918,189</u> | <u>2,805,303</u> | <u>2,654,075</u> | <u>2,968,899</u> | <u>3,169,555</u> |
| Total Primary Government Expenses | <u>\$ 85,002,765</u> | <u>\$ 95,604,790</u> | <u>\$ 98,595,389</u> | <u>\$ 88,943,709</u> | <u>\$ 95,942,094</u> |
| Program Revenues | | | | | |
| Governmental Activities: | | | | | |
| Charges for Service: | | | | | |
| Administrative | \$ 4,522,091 | \$ 3,812,039 | \$ 3,142,824 | \$ 3,827,768 | \$ 4,334,779 |
| Judicial | 6,532,387 | 4,514,352 | 4,701,746 | 6,959,755 | 4,230,525 |
| Law Enforcement | 477,417 | 444,242 | 518,468 | 643,713 | 656,484 |
| Correction | 3,580,637 | 3,756,641 | 3,227,780 | 1,096,859 | 933,670 |
| Health and Welfare | 1,153,586 | 1,148,013 | 1,387,986 | 730,092 | 673,372 |
| Cultural - Recreation | 17,375 | 4,983 | 11,025 | 13,825 | 13,650 |
| Library | 60,135 | 29,865 | 33,514 | 38,846 | 4,479 |
| Highways - Streets | 2,410,408 | 2,209,124 | 2,225,299 | 2,298,602 | 2,274,663 |
| Election | 166,381 | 42,573 | 224,940 | 61,302 | 170,116 |
| Operating Grants and Contributions: | | | | | |
| Administrative | 323,290 | 466,680 | 910,129 | 1,121,871 | 6,234,591 |
| Judicial | 209,705 | 244,615 | 239,231 | 123,165 | 161,064 |
| Law Enforcement | 11,417 | 70,690 | 75,860 | 50,443 | 76,252 |
| Correction | 1,064,392 | 1,051,330 | 911,650 | 934,111 | 934,334 |
| Health and Welfare | 503,482 | 1,045,802 | 2,601,212 | 852,536 | 634,280 |
| Fire Protection | - | - | - | 2,667 | - |
| Cultural - Recreation | - | - | - | - | - |
| Highways - Streets | 40,619 | 26,398 | 1,250,956 | 4,554,110 | 457,822 |
| Election | 34,959 | 133,011 | 36,299 | 87,110 | - |
| Capital Grants and Contributions: | 50,000 | 50,000 | 50,000 | - | - |
| Total Governmental Activities Program Revenues | <u>21,158,281</u> | <u>19,050,358</u> | <u>21,548,919</u> | <u>23,396,775</u> | <u>21,790,081</u> |
| Business-Type Activities: | | | | | |
| Charges for Services | 1,127,589 | 794,769 | 889,928 | 1,174,006 | 1,092,196 |
| Grants and Contributions | 1,685,834 | 54,400 | 51,158 | 191,147 | 57,364 |
| Total Business-Type Activities Program Revenues | <u>2,813,423</u> | <u>849,169</u> | <u>941,086</u> | <u>1,365,153</u> | <u>1,149,560</u> |
| Total Primary Government Program Revenues | <u>\$ 23,971,704</u> | <u>\$ 19,899,527</u> | <u>\$ 22,490,005</u> | <u>\$ 24,761,928</u> | <u>\$ 22,939,641</u> |

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

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---|-----------------------|-----------------------|-----------------------|------------------------|---------------------|
| | (as restated) | | | | |
| Net (Expense) Revenue | | | | | |
| Governmental Activities | \$ (47,654,922) | \$ (48,788,281) | \$ (58,834,435) | \$ (64,896,585) | \$ (53,253,697) |
| Business-Type Activities | (1,303,819) | (1,153,937) | (1,369,483) | 374,691 | (1,793,958) |
| Total Primary Government Net Expense | <u>(48,958,741)</u> | <u>(49,942,218)</u> | <u>(60,203,918)</u> | <u>(64,521,894)</u> | <u>(55,047,655)</u> |
| General Revenues and Other Changes in Net Position | | | | | |
| Governmental Activities: | | | | | |
| Taxes: | | | | | |
| Property Taxes | 41,155,755 | 43,941,869 | 47,095,470 | 46,817,189 | 50,889,066 |
| Bingo Taxes | 247,387 | 239,832 | 172,616 | 102,469 | 109,036 |
| Mixed Beverage Tax | 704,831 | 741,750 | 638,339 | 686,872 | 902,226 |
| Hotel Occupancy Tax | 467,439 | 897,733 | 581,239 | 512,189 | 948,271 |
| Sales Tax | - | - | - | - | - |
| Unrestricted Investment Earnings | 110,506 | 72,953 | 184,416 | 453,897 | 1,025,662 |
| Miscellaneous | 967,929 | 512,936 | 1,491,880 | 4,204,714 | 245,873 |
| Gain on Sale of Assets | 76,383 | 346,796 | 38,692 | 157,348 | 150,301 |
| Internal Balance | - | 8,971 | (1,649) | (29,502) | 3,150 |
| Transfers | 31,662 | 43,256 | 45,565 | - | 61,297 |
| Total Governmental Activities | <u>43,761,892</u> | <u>46,806,096</u> | <u>50,246,568</u> | <u>52,905,176</u> | <u>54,334,882</u> |
| Business-Type Activities: | | | | | |
| Property Taxes | 3,209 | 8,108 | 3,288 | 5,340 | 3,073 |
| Hotel Occupancy Tax | 467,439 | 897,733 | 581,239 | 513,966 | 960,271 |
| Unrestricted Investment Earnings | 1,784 | 2,854 | 6,244 | 9,320 | 14,621 |
| Gain on Sale of Assets | - | - | - | - | - |
| Internal Balance | - | (8,971) | 1,649 | 29,502 | (3,150) |
| Transfers | (31,662) | (43,256) | (45,565) | - | (61,297) |
| Total Business-Type Activities | <u>440,770</u> | <u>856,468</u> | <u>546,855</u> | <u>558,128</u> | <u>913,518</u> |
| Changes in Net Position | | | | | |
| Governmental Activities | (3,893,030) | (1,982,185) | (8,587,867) | (11,991,409) | 1,081,185 |
| Business-Type Activities | (863,049) | (297,469) | (822,628) | 932,819 | (880,440) |
| Total Primary Government | <u>\$ (4,756,079)</u> | <u>\$ (2,279,654)</u> | <u>\$ (9,410,495)</u> | <u>\$ (11,058,590)</u> | <u>\$ 200,745</u> |

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

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|----------------------|---------------------|---------------------|----------------------|----------------------|
| Net (Expense) Revenue | | | | | |
| Governmental Activities | \$ (60,926,290) | \$ (73,749,129) | \$ (74,392,395) | \$ (62,578,035) | \$ (70,982,458) |
| Business-Type Activities | (104,766) | (1,956,134) | (1,712,989) | (1,603,746) | (2,019,995) |
| Total Primary Government Net Expense | <u>(61,031,056)</u> | <u>(75,705,263)</u> | <u>(76,105,384)</u> | <u>(64,181,781)</u> | <u>(73,002,453)</u> |
| General Revenues and Other Changes in Net Position | | | | | |
| Governmental Activities: | | | | | |
| Taxes: | | | | | |
| Property Taxes | 55,653,862 | 56,576,687 | 56,841,267 | 55,655,208 | 60,609,187 |
| Bingo Taxes | 133,394 | 102,956 | 83,049 | 115,095 | 125,002 |
| Mixed Beverage Tax | 978,320 | 722,915 | 754,448 | 907,185 | 899,822 |
| Hotel Occupancy Tax | 1,185,106 | 882,768 | 405,174 | 590,257 | 723,811 |
| Sales Tax | 11,775,935 | 18,466,035 | 18,951,283 | 32,853,089 | 36,949,285 |
| Unrestricted Investment Earnings | 1,598,582 | 866,921 | 313,603 | 749,887 | 5,399,455 |
| Miscellaneous | 1,209,706 | 243,608 | 1,678,397 | 277,448 | 1,640,991 |
| Gain on Sale of Assets | 225,974 | 9,181 | 414,901 | 46,348 | 199,923 |
| Internal Balance | - | 2,244 | 1,315 | - | - |
| Transfers | 222,092 | 100,000 | (1,175,423) | - | - |
| Total Governmental Activities | <u>72,982,971</u> | <u>77,973,315</u> | <u>78,268,014</u> | <u>91,194,517</u> | <u>106,547,476</u> |
| Business-Type Activities: | | | | | |
| Property Taxes | 3,489 | 2,483,244 | 1,280 | 794 | - |
| Hotel Occupancy Tax | 1,185,106 | 882,768 | 405,174 | 590,257 | 723,811 |
| Unrestricted Investment Earnings | 28,836 | 12,451 | 2,157 | - | - |
| Gain on Sale of Assets | - | 21,470 | 10,512 | 33,718 | 123,740 |
| Internal Balance | - | (2,244) | (1,315) | - | - |
| Transfers | (222,092) | (100,000) | 1,175,423 | - | - |
| Total Business-Type Activities | <u>995,339</u> | <u>3,297,689</u> | <u>1,593,231</u> | <u>624,769</u> | <u>847,551</u> |
| Changes in Net Position | | | | | |
| Governmental Activities | 12,056,676 | 1,740,942 | 3,875,619 | 28,616,482 | 35,565,018 |
| Business-Type Activities | 890,573 | 1,341,555 | (119,758) | (978,977) | (1,172,444) |
| Total Primary Government | <u>\$ 12,947,249</u> | <u>\$ 3,082,497</u> | <u>\$ 3,755,861</u> | <u>\$ 27,637,505</u> | <u>\$ 34,392,574</u> |

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

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| General Fund: | | | | | |
| Nonspendable | \$ 27,236 | \$ 41,993 | \$ 37,899 | \$ 37,953 | \$ 36,358 |
| Restricted | 3,198,663 | 2,317,683 | 2,023,099 | 2,040,523 | 1,661,484 |
| Committed | 543,237 | 607,766 | 216,895 | 176,232 | 302,627 |
| Assigned | 154,107 | 168,049 | 844,266 | 68,116 | 138,192 |
| Unassigned | <u>12,891,378</u> | <u>11,175,005</u> | <u>9,385,726</u> | <u>8,932,754</u> | <u>14,607,791</u> |
| Total General Fund | <u>16,814,621</u> | <u>14,310,496</u> | <u>12,507,885</u> | <u>11,255,578</u> | <u>16,746,452</u> |
| All Other Governmental Funds: | | | | | |
| Nonspendable | - | 350 | 350 | - | 1,962 |
| Restricted | 6,937,902 | 14,793,540 | 7,080,174 | 5,146,417 | 6,183,948 |
| Committed | 1,140,689 | 2,299,986 | 9,796,069 | 33,330,796 | 12,374,249 |
| Assigned | 868,022 | 961,703 | 313,360 | 1,992,243 | 17,784,202 |
| Unassigned | <u>(114,014)</u> | <u>(281,523)</u> | <u>(1,409,811)</u> | <u>(6,442)</u> | <u>(9,088)</u> |
| Total all Other Governmental Funds | <u>8,832,599</u> | <u>17,774,056</u> | <u>15,780,142</u> | <u>40,463,014</u> | <u>36,335,273</u> |
| Total Fund Balance Governmental Funds | <u>\$25,647,220</u> | <u>\$32,084,552</u> | <u>\$28,288,027</u> | <u>\$51,718,592</u> | <u>\$53,081,725</u> |

Source: Annual Comprehensive Financial Report

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

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------|
| General Fund: | | | | | |
| Nonspendable | \$ 47,057 | \$ 36,948 | \$ 30,908 | \$ 41,637 | \$ 162,517 |
| Restricted | 2,027,257 | 1,619,753 | 1,667,335 | 2,639,420 | 3,489,716 |
| Committed | 73,713 | 162,803 | 552,912 | 215,700 | 343,255 |
| Assigned | 2,806,595 | 2,171,995 | 933,377 | 1,270,511 | 938,814 |
| Unassigned | 14,894,680 | 14,542,699 | 14,011,508 | 16,677,056 | 21,421,048 |
| Total General Fund | <u>19,849,302</u> | <u>18,534,198</u> | <u>17,196,040</u> | <u>20,844,324</u> | <u>26,355,350</u> |
| All Other Governmental Funds: | | | | | |
| Nonspendable | 250 | - | - | 17,771 | - |
| Restricted | 17,951,281 | 22,198,449 | 52,467,365 | 67,133,178 | 63,752,050 |
| Committed | 7,958,939 | 5,185,542 | - | - | - |
| Assigned | 10,692,129 | 7,614,399 | 15,389,693 | 6,408,401 | 27,418,622 |
| Unassigned | (2,804,301) | (5,173) | (608,244) | (505,647) | (106,925) |
| Total all Other Governmental Funds | <u>33,798,298</u> | <u>34,993,217</u> | <u>67,248,814</u> | <u>73,053,703</u> | <u>91,063,747</u> |
| Total Fund Balance Governmental Funds | <u>\$53,647,600</u> | <u>\$53,527,415</u> | <u>\$84,444,854</u> | <u>\$93,898,027</u> | <u>\$ 117,419,097</u> |

Source: Annual Comprehensive Financial Report

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

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|-------------------|---------------------|-----------------------|----------------------|---------------------|
| Revenues: | | | | | |
| Property Tax, Penalties and Interest | \$ 41,055,549 | \$ 43,670,220 | \$ 46,386,721 | \$ 46,358,658 | \$ 50,915,000 |
| Sales Tax | - | - | - | - | - |
| Fines and Forfeitures | 1,871,656 | 1,704,175 | 1,694,527 | 1,728,458 | 3,724,735 |
| Licenses and Permits | 273,691 | 251,005 | 227,976 | 217,823 | 352,784 |
| Intergovernmental Charges | 4,224,959 | 5,475,575 | 10,187,130 | 4,593,230 | 4,494,199 |
| Charges for Services | 12,122,446 | 12,838,970 | 12,890,519 | 12,069,944 | 13,008,576 |
| Investment Income | 110,661 | 77,218 | 206,171 | 381,962 | 880,289 |
| Other Revenue | 1,359,159 | 990,333 | 1,809,793 | 4,720,605 | 665,939 |
| Hotel Occupancy Tax | 467,439 | 897,733 | 581,239 | 512,189 | 948,271 |
| Total Revenues | <u>61,485,560</u> | <u>65,905,229</u> | <u>73,984,076</u> | <u>70,582,869</u> | <u>74,989,793</u> |
| Expenditures: | | | | | |
| Administrative | 3,769,002 | 3,104,938 | 3,874,143 | 1,751,568 | 1,839,075 |
| Judicial | 10,727,971 | 12,599,526 | 15,115,711 | 14,463,921 | 14,880,381 |
| Financial Administration | 4,480,595 | 4,771,948 | 4,948,024 | 4,866,493 | 5,618,046 |
| Law Enforcement | 8,479,326 | 7,936,968 | 7,927,862 | 7,869,640 | 8,042,422 |
| Correction | 14,907,439 | 17,263,215 | 17,513,478 | 18,254,213 | 24,146,659 |
| Health and Welfare | 1,473,970 | 2,107,570 | 2,665,818 | 2,009,005 | 1,633,729 |
| Fire Protection | 1,239,079 | 889,690 | 891,896 | 895,242 | 887,432 |
| Cultural - Recreation | 864,368 | 1,101,123 | 1,059,298 | 891,806 | 553,248 |
| Library | 1,578,565 | 1,798,966 | 1,803,833 | 1,746,126 | 1,570,984 |
| Maintenance | 6,527,088 | 7,169,242 | 7,901,574 | 7,496,580 | 6,343,346 |
| Conservation of Natural Resources | 121,931 | 132,972 | 152,709 | 153,213 | 118,492 |
| Highways and Streets | 2,348,398 | 4,775,498 | 9,358,962 | 2,800,705 | 2,813,234 |
| Planning and development | - | - | - | - | - |
| Election | 605,401 | 615,639 | 680,494 | 584,107 | 697,437 |
| Non Departmental Other | 217,172 | 488,855 | 652,397 | 3,295,464 | 692,973 |
| Debt Service | | | | | |
| Principal Retirement | 2,515,000 | 2,615,000 | 2,735,000 | 2,800,000 | 2,840,000 |
| Interest and Other | 218,094 | 190,565 | 198,954 | 412,486 | 1,010,501 |
| Capital Outlay | 1,002,446 | 749,438 | 346,013 | 2,144,838 | - |
| Total Expenditures | <u>61,075,845</u> | <u>68,311,153</u> | <u>77,826,166</u> | <u>72,435,407</u> | <u>73,687,959</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>409,715</u> | <u>(2,405,924)</u> | <u>(3,842,090)</u> | <u>(1,852,538)</u> | <u>1,301,834</u> |
| Other Financing Sources (Uses): | | | | | |
| Tax Notes Issued | - | 8,800,000 | - | - | - |
| Certificates of Obligation Issued | - | - | - | 23,435,000 | - |
| Premium on CO's Issued | - | - | - | 1,848,103 | - |
| Issuance of Capital Lease | - | - | - | - | - |
| SBITAs Issued | - | - | - | - | - |
| Insurance recoveries | - | - | - | - | - |
| Transfers in | 2,366,624 | 1,558,726 | 1,600,669 | 1,180,460 | 2,381,511 |
| Transfers Out | (2,338,169) | (1,515,470) | (1,555,104) | (1,180,460) | (2,320,214) |
| Total Other Financing Sources (Uses) | <u>28,455</u> | <u>8,843,256</u> | <u>45,565</u> | <u>25,283,103</u> | <u>61,297</u> |
| Prior Period Adjustment | - | - | - | - | - |
| Net Change In Fund Balance | <u>\$ 438,170</u> | <u>\$ 6,437,332</u> | <u>\$ (3,796,525)</u> | <u>\$ 23,430,565</u> | <u>\$ 1,363,131</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 4.5% | 4.2% | 3.8% | 4.6% | 5.2% |

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

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|-------------------|---------------------|----------------------|---------------------|----------------------|
| Revenues: | | | | | |
| Property Tax, Penalties and Interest | \$ 55,509,883 | \$ 58,221,438 | \$ 56,756,119 | \$ 55,650,519 | \$ 60,609,187 |
| Sales Tax | 11,775,935 | 18,466,035 | 18,951,283 | 32,853,089 | 36,949,285 |
| Fines and Forfeitures | 2,406,961 | 1,505,193 | 1,553,588 | 1,715,933 | 1,788,033 |
| Licenses and Permits | 412,878 | 339,179 | 313,684 | 307,329 | 294,797 |
| Intergovernmental Charges | 4,598,266 | 4,859,391 | 7,350,980 | 9,712,200 | 10,495,191 |
| Charges for Services | 14,385,917 | 13,061,544 | 12,581,572 | 10,714,148 | 11,268,584 |
| Investment Income | 1,371,648 | 783,703 | 314,090 | 696,210 | 5,399,431 |
| Other Revenue | 1,618,363 | 327,243 | 766,415 | 722,691 | 2,091,527 |
| Hotel Occupancy Tax | 1,185,106 | 882,768 | 405,174 | 590,257 | 723,811 |
| Total Revenues | <u>93,264,957</u> | <u>98,446,494</u> | <u>98,992,905</u> | <u>112,962,376</u> | <u>129,619,846</u> |
| Expenditures: | | | | | |
| Administrative | 1,659,949 | 1,687,697 | 1,733,326 | 1,790,617 | 6,794,124 |
| Judicial | 15,795,676 | 15,857,276 | 17,215,114 | 17,935,733 | 18,958,955 |
| Financial Administration | 6,935,748 | 5,515,095 | 5,689,517 | 4,883,093 | 7,216,358 |
| Law Enforcement | 9,029,174 | 11,178,599 | 11,389,441 | 12,019,488 | 12,753,874 |
| Correction | 36,654,519 | 30,622,862 | 24,600,104 | 22,161,143 | 24,092,759 |
| Health and Welfare | 2,195,985 | 2,501,908 | 2,203,991 | 2,659,907 | 2,651,759 |
| Fire Protection | 887,852 | 880,538 | 882,917 | 869,478 | 911,539 |
| Cultural - Recreation | 721,405 | 780,828 | 721,559 | 790,015 | 790,843 |
| Library | 1,681,502 | 1,743,906 | 1,647,137 | 1,794,680 | 2,031,517 |
| Maintenance | 6,614,905 | 6,208,223 | 6,075,876 | 5,077,398 | 5,566,548 |
| Conservation of Natural Resources | 132,165 | 148,198 | 145,827 | 170,526 | 189,146 |
| Highways and Streets | 3,698,287 | 9,136,448 | 6,161,772 | 10,135,468 | 6,663,915 |
| Planning and development | - | - | - | - | 767,152 |
| Election | 653,977 | 759,975 | 779,171 | 886,509 | 732,979 |
| Non Departmental Other | 2,390,698 | 14,729,215 | 3,204,596 | 2,724,733 | 1,645,009 |
| Debt Service | | | | | |
| Principal Retirement | 2,880,000 | 2,915,000 | 2,538,348 | 2,518,927 | 3,168,295 |
| Interest and Other | 974,750 | 938,531 | 2,092,236 | 1,813,677 | 1,743,860 |
| Capital Outlay | 10,990 | - | 7,750,564 | 15,277,811 | 10,486,857 |
| Total Expenditures | <u>92,917,582</u> | <u>105,604,299</u> | <u>94,831,496</u> | <u>103,509,203</u> | <u>107,165,489</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>347,375</u> | <u>(7,157,805)</u> | <u>4,161,409</u> | <u>9,453,173</u> | <u>22,454,357</u> |
| Other Financing Sources (Uses): | | | | | |
| 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 | - | - | - |
| SBITAs Issued | - | - | - | - | 1,066,713 |
| Insurance recoveries | - | - | 1,568,027 | - | - |
| Transfers in | 1,362,728 | 3,982,736 | 4,738,683 | 3,348,772 | 4,435,000 |
| Transfers Out | (1,144,228) | (3,882,736) | (5,914,106) | (3,348,772) | (4,435,000) |
| Total Other Financing Sources (Uses) | <u>218,500</u> | <u>7,037,620</u> | <u>26,756,030</u> | <u>-</u> | <u>1,066,713</u> |
| Prior Period Adjustment | - | - | - | - | - |
| Net Change In Fund Balance | <u>\$ 565,875</u> | <u>\$ (120,185)</u> | <u>\$ 30,917,439</u> | <u>\$ 9,453,173</u> | <u>\$ 23,521,070</u> |

| | | | | | |
|--|------|------|------|------|------|
| Debt Service as a Percentage of Noncapital Expenditures | 4.1% | 3.6% | 4.6% | 4.9% | 5.1% |
|--|------|------|------|------|------|

ECTOR COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
September 30, 2023

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Property Tax | \$ 41,155,755 | \$ 43,941,869 | \$ 47,095,470 | \$ 46,817,189 | \$ 50,889,066 |
| Bingo Tax | 247,387 | 239,832 | 172,616 | 102,469 | 109,036 |
| Mixed Beverage Tax | 704,831 | 741,750 | 638,339 | 686,872 | 902,226 |
| Sales Tax | - | - | - | - | - |
| Hotel Occupancy Tax | <u>467,439</u> | <u>897,733</u> | <u>581,239</u> | <u>512,189</u> | <u>948,271</u> |
| Total | <u><u>\$ 42,575,412</u></u> | <u><u>\$ 45,821,184</u></u> | <u><u>\$ 48,487,664</u></u> | <u><u>\$ 48,118,719</u></u> | <u><u>\$ 52,848,599</u></u> |

Source: Annual Comprehensive Financial Report

ECTOR COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
September 30, 2023

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Tax | \$ 55,653,862 | \$ 58,221,438 | \$ 56,841,267 | \$ 55,655,208 | \$ 60,609,187 |
| Bingo Tax | 133,394 | 102,956 | 83,049 | 115,095 | 125,002 |
| Mixed Beverage Tax | 978,320 | 722,915 | 754,448 | 907,185 | 899,822 |
| Sales Tax | 11,775,935 | 18,466,035 | 18,951,283 | 32,853,089 | 36,949,285 |
| Hotel Occupancy Tax | <u>1,185,106</u> | <u>882,768</u> | <u>405,174</u> | <u>590,257</u> | <u>723,811</u> |
| Total | <u>\$ 69,726,617</u> | <u>\$ 78,396,112</u> | <u>\$ 77,035,221</u> | <u>\$ 90,120,834</u> | <u>\$ 99,307,107</u> |

Source: Annual Comprehensive Financial Report



ECTOR COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED
ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
September 30, 2023

| 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 | | | |
| 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 |
| 2023 | 11,805,872,446 | 4,266,976,663 | 392,260,165 | 4,161,694,347 | 3,335,503,459 | 17,291,300,162 | 0.350000 |

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, 2023

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--|-------------------|-------------------|-------------------|------------------|-------------------|
| County Direct Rates: | | | | | |
| General Operating Rate | \$ 0.28000 | \$ 0.27906 | \$ 0.31360 | \$0.34676 | \$ 0.35697 |
| Debt Service Rate | 0.0173 | 0.01824 | 0.02140 | 0.02324 | 0.03024 |
| Total Direct Rate | <u>0.2973</u> | <u>0.29730</u> | <u>0.33500</u> | <u>0.37000</u> | <u>0.38721</u> |
| City of Odessa | 0.5128 | 0.47585 | 0.47059 | 0.47059 | 0.49325 |
| Independent School District | 1.1610 | 1.11610 | 1.15000 | 1.15000 | 1.14957 |
| Odessa College | 0.1741 | 0.17660 | 0.19120 | 0.20465 | 0.20642 |
| County Utility District | 0.0803 | 0.07015 | 0.08020 | 0.08499 | 0.08789 |
| City of Goldsmith | 0.0655 | 0.07157 | 0.06620 | 0.10872 | 0.13872 |
| Hospital District | 0.0456 | 0.05099 | 0.07334 | 0.08250 | 0.11792 |
| Total Overlapping Rate | <u>2.0394</u> | <u>1.96125</u> | <u>2.03153</u> | <u>2.10145</u> | <u>2.19377</u> |
| Total Direct and Overlapping Rate | <u>\$ 2.33667</u> | <u>\$ 2.25854</u> | <u>\$ 2.36653</u> | <u>\$2.47145</u> | <u>\$ 2.58098</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, 2023

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| County Direct Rates: | | | | | |
| General Operating Rate | \$ 0.37012 | \$ 0.34035 | \$ 0.34254 | \$ 0.33958 | \$ 0.32841 |
| Debt Service Rate | <u>0.02688</u> | <u>0.02465</u> | <u>0.02247</u> | <u>0.02542</u> | <u>0.02159</u> |
| Total Direct Rate | <u>0.39700</u> | <u>0.36500</u> | <u>0.36501</u> | <u>0.36500</u> | <u>0.35000</u> |
| City of Odessa | 0.47660 | 0.47660 | 0.47712 | 0.47712 | 0.48379 |
| Independent School District | 1.27957 | 1.17792 | 1.17792 | 1.17792 | 1.17792 |
| Odessa College | 0.19966 | 0.18679 | 0.18897 | 0.20172 | 0.18886 |
| County Utility District | 0.09792 | 0.09467 | 0.09581 | 0.09929 | 0.09929 |
| City of Goldsmith | 0.12233 | 0.11346 | 0.09167 | 0.01425 | 0.18311 |
| Hospital District | <u>0.11272</u> | <u>0.11272</u> | <u>0.15000</u> | <u>0.15000</u> | <u>0.10994</u> |
| Total Overlapping Rate | <u>2.28880</u> | <u>2.16216</u> | <u>2.18149</u> | <u>2.12030</u> | <u>2.24291</u> |
| Total Direct and Overlapping Rate | <u>\$ 2.68580</u> | <u>\$ 2.52716</u> | <u>\$ 2.54650</u> | <u>\$ 2.48530</u> | <u>\$ 2.59291</u> |

Source: Ector County Appraisal District

ECTOR COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
September 30, 2023

| | 2023 | | | 2014 | | |
|-------------------------------------|--------------------------|----------|--------------------------|--------------------------|----------|--------------------------|
| | Taxable Assessed | Ranking | Percent of Total Taxable | Taxable Assessed | Ranking | Percent of Total Taxable |
| | Value | | Value | Value | | Value |
| Diamondback E&P LLC | \$ 936,283,489 | 1 | 5.77% | \$ - | - | 0.00% |
| Fasken Oil & Ranch | 479,060,369 | 2 | 2.95% | - | - | 0.00% |
| Oncor Electric Delivery Company LLC | 336,692,770 | 3 | 2.08% | - | - | 0.00% |
| COG Operating LLC | 234,760,101 | 4 | 1.45% | 810,640,010 | 1 | 6.03% |
| EOG Resources INC | 221,767,996 | 5 | 1.37% | - | - | 0.00% |
| DCP Operating Company | 199,783,694 | 6 | 1.23% | - | - | 0.00% |
| Halliburton Manufacturing & LC LLC | 186,429,077 | 7 | 1.15% | 238,475,463 | 5 | 1.77% |
| La Frontera Holdings | 179,278,641 | 8 | 1.10% | - | - | 0.00% |
| Occidental Permian LTD | 177,708,512 | 9 | 1.10% | - | - | 0.00% |
| Helmerich & Payne International Dri | 156,632,347 | 10 | 0.97% | - | - | 0.00% |
| Odessa Ector Power Partners | - | - | - | 251,857,524 | 4 | 1.87% |
| Apache Corporation | - | - | - | 265,773,773 | 3 | 1.98% |
| Oxy USA WTP LP | - | - | - | 206,678,314 | 7 | 1.54% |
| Devon Energy | - | - | - | 222,788,260 | 6 | 1.66% |
| ConocoPhillips | - | - | - | 375,281,223 | 2 | 2.79% |
| Oxy USA Inc | - | - | - | 810,640,010 | 1 | 6.03% |
| Sheridan Production Company | - | - | - | 194,557,471 | 9 | 1.45% |
| Chevron USA | - | - | - | 175,877,910 | 10 | 1.31% |
| All Other Taxpayers | 13,117,382,008 | - | 80.84% | 9,888,133,114 | - | 73.57% |
| Total | \$ 16,225,779,004 | - | 100.00% | \$ 13,440,703,072 | - | 100.00% |

Source: Ector County Appraisal District

ECTOR COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
September 30, 2023

| 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 |
| 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% | 1,278,572 | 53,763,897 | 96.3% |
| 2023 | 60,525,209 | 60,834,482 | 100.5% | - | 60,834,482 | 100.5% |

Source: Ector County Appraisal District Collection Reports.

ECTOR COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
September 30, 2023

| Governmental Activities | | | | | | | | | |
|--------------------------------|------------------------------------|-----------------------|----------------------|----------------------------------|--|------------------|---------------------------------|--------------------------------------|------------------------|
| Fiscal Year | Finance Purchased Agreement | Leases Payable | SBITA Payable | Certificate of Obligation | Certificate of Obligation Premium | Tax Notes | Total Primary Government | Percentage of Personal Income | Debt Per Capita |
| 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 | 33,884,995 | 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 | 311,902 | - | 20,460,000 | 4,271,528 | 21,495,000 | 52,852,831 | 0.05% | 318 |
| 2023 | 5,971,335 | 232,017 | 540,825 | 19,275,000 | 3,995,995 | 20,460,000 | 50,475,172 | 0.05% | 306 |

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, 2023

| <u>Fiscal Year</u> | <u>General Bonded Debt Outstanding</u> | | | <u>Percentage of Actual Value of Property</u> | <u>Debt Per Capita</u> |
|--------------------|--|-----------------------------------|------------------------|---|------------------------|
| | <u>Total Primary Government</u> | <u>Less: Amounts Debt Service</u> | <u>Net Bonded Debt</u> | | |
| 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 |
| 2023 | 44,503,837 | 302,819 | 44,201,018 | 0.26% | 269 |

Source: Annual Comprehensive Financial Report



ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL
ACTIVITIES DEBT
September 30, 2023

| <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 | \$ 41,955,000 | 100% | \$ 41,955,000 |
| Overlapping Debt: | | | |
| City of Odessa (Note) | 216,310,000 | 87.56% | 189,401,036 |
| Ector County Independent School District | 97,608,255 | 100% | 97,608,255 |
| Ector County Hospital District | 28,430,000 | 100% | 28,430,000 |
| Odessa College | <u>54,190,000</u> | 100% | <u>54,190,000</u> |
| Total Overlapping Debt | <u>396,538,255</u> | | <u>369,629,291</u> |
| Total Direct and Overlapping Debt | <u>\$ 438,493,255</u> | | <u>\$ 411,584,291</u> |

Source: Texas Municipal Report

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

ECTOR COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
September 30, 2023

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Debt Limit | \$ 3,443,104,490 | \$ 3,668,768,978 | \$ 3,492,305,739 | \$ 3,136,993,337 | \$ 3,222,206,261 |
| Total Debt to Limit | <u>7,779,996</u> | <u>14,019,547</u> | <u>11,254,545</u> | <u>31,886,306</u> | <u>28,915,309</u> |
| Legal Debt Margin | <u>\$ 3,435,324,494</u> | <u>\$ 3,654,749,431</u> | <u>\$ 3,481,051,194</u> | <u>\$ 3,105,107,031</u> | <u>\$ 3,193,290,952</u> |
| | 0.23% | 0.38% | 0.32% | 1.02% | 0.90% |

Sources: Comprehensive Annual Financial Statements

ECTOR COUNTY, TEXAS
LAST TEN FISCAL YEARS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
September 30, 2023

| | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Debt Limit | \$ 3,466,811,391 | \$ 3,987,036,944 | \$ 3,899,790,215 | \$ 3,822,373,879 | \$ 4,322,825,041 |
| Total Debt to Limit | 26,119,917 | 23,119,678 | 43,828,224 | 41,624,544 | 41,955,000 |
| Legal Debt Margin | <u>\$ 3,440,691,474</u> | <u>\$ 3,963,917,266</u> | <u>\$ 3,855,961,991</u> | <u>\$ 3,780,749,335</u> | <u>\$ 4,280,870,041</u> |

| | | | | | |
|--|-------|-------|-------|-------|-------|
| | 0.75% | 0.58% | 1.12% | 1.09% | 0.97% |
|--|-------|-------|-------|-------|-------|

| | |
|--|-------------------------|
| Assessed Value 2022 Tax Roll | <u>17,291,300,162</u> |
| Debt Limit, 25% of Assessed Value | <u>4,322,825,041</u> |
| Amount of Debt Applicable to Debt Limit | |
| Total Bonded Debt | 41,955,000 |
| Less: Fund Balance in Debt Service Funds | <u>302,819</u> |
| Net Bonded Debt | <u>41,652,181</u> |
| Debt Margin | <u>\$ 4,280,870,041</u> |

Sources: Comprehensive Annual Financial Statements

ECTOR COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
September 30, 2023

| <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> |
|-------------|---------------------------------|----------------------------|---|------------------------------|------------------------------|
| 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 |
| 2023 | 164,494 | 5,636,715,898 | 34,267 | 3.9 | 33,500 |

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, 2023

| Ten Largest Employers | 2023 | | | 2014 | | |
|----------------------------|---------|---------------|------------------------------------|---------|---------------|------------------------------------|
| | Ranking | Employed | Percentage Total County Employment | Ranking | Employed | Percentage Total County Employment |
| Ector County ISD | 1 | 4,200 | 7.08% | 1 | 3,400 | 3.95% |
| Halliburton | 2 | 2,450 | 4.13% | 4 | 1,579 | 1.84% |
| Saulsbury Companies | 3 | 1,725 | 2.91% | 2 | 1,990 | 2.31% |
| Medical Center Hospital | 4 | 1,444 | 2.43% | 3 | 1,851 | 2.15% |
| NexTier Complete Solutions | 5 | 1,099 | 1.85% | N/A | - | N/A |
| City of Odessa | 6 | 878 | 1.48% | 7 | 900 | 1.05% |
| HEB | 7 | 870 | 1.47% | N/A | - | N/A |
| Walmart | 8 | 800 | 1.35% | 6 | 938 | 1.09% |
| Odessa Regional Medical | 9 | 800 | 1.35% | 9 | 857 | N/A |
| Ector County | 10 | 696 | 1.17% | N/A | - | N/A |
| Holloman | N/A | - | N/A | 8 | 867 | 1.01% |
| Dixie electric | N/A | - | N/A | 10 | 763 | 0.89% |
| Weatherford CPS | N/A | - | N/A | 5 | 1,100 | 1.28% |
| Total Employment | | 14,962 | | | 85,970 | |

Sources: Odessa Chamber of Commerce



ECTOR COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
September 30, 2023

| | <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> | <u>2023</u> |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Governmental Activities: | | | | | | | | | | |
| Administrative | 17.0 | 17.0 | 18.0 | 17.0 | 17.0 | 17.0 | 15.0 | 12.0 | 12.0 | 15.0 |
| Judicial | 129.5 | 130.0 | 142.5 | 144.0 | 150.0 | 140.0 | 160.0 | 158.0 | 156.0 | 143.0 |
| Financial Administration | 46.0 | 46.0 | 46.0 | 46.0 | 46.0 | 48.0 | 33.0 | 33.0 | 31.5 | 36.0 |
| Law Enforcement | 108.5 | 108.5 | 108.5 | 108.5 | 108.5 | 111.5 | 133.5 | 133.5 | 136.5 | 139.0 |
| Correction | 196.0 | 199.5 | 198.5 | 197.5 | 194.0 | 194.0 | 281.0 | 252.0 | 229.0 | 245.0 |
| Health and Welfare | 27.0 | 27.0 | 21.5 | 21.0 | 19.5 | 19.5 | 10.0 | 11.0 | 11.0 | 16.5 |
| Cultural/Recreation | 13.5 | 16.5 | 14.0 | 15.5 | 9.5 | 9.0 | 10.0 | 9.0 | 9.0 | 7.0 |
| Library | 25.0 | 25.5 | 25.5 | 24.0 | 20.0 | 21.5 | 21.5 | 22.5 | 23.0 | 23.0 |
| Maintenance | 40.5 | 42.5 | 43.0 | 43.0 | 39.0 | 54.5 | 52.5 | 53.5 | 54.5 | 38.5 |
| Highways/Streets | 27.0 | 27.0 | 26.0 | 30.0 | 27.0 | 27.0 | 41.0 | 45.0 | 44.0 | 45.0 |
| Election | 5.5 | 5.5 | 5.5 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Total Governmental Activities Full-time Equivalent | 635.5 | 645.0 | 649.0 | 651.5 | 635.5 | 647.0 | 762.5 | 734.5 | 711.5 | 713.0 |
| Business-Type Activities: | | | | | | | | | | |
| Coliseum | 11.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 14.0 |
| Airport | - | - | 1 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - | 1.0 |
| Total Business-Type Activities Full-time Equivalent | 11.0 | 13.0 | 14.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 13.0 | 15.0 |
| Total Primary Government Full-time Equivalent | 646.5 | 658.0 | 663.0 | 666.5 | 650.5 | 662.0 | 777.5 | 749.5 | 724.5 | 728.0 |

Source: Ector County Budget

ECTOR COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
September 30, 2023

| <u>Function/Program</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Judicial: (1) | | | | | |
| County Courts: | | | | | |
| Criminal Case Filings | 6,106 | 5,288 | 5,087 | 4,785 | 5,732 |
| Civil Case Filings | 607 | 574 | 528 | 488 | 857 |
| Juvenile Case Filings | 151 | 148 | 138 | 126 | 92 |
| District Courts: | | | | | |
| Criminal Case Filings | 2,142 | 1,385 | 2,929 | 3,728 | 2,917 |
| Civil Case Filings | 2,492 | 3,329 | 2,007 | 1,984 | 2,268 |
| Justice of the Peace Case Filings | 12,017 | 10,510 | 11,382 | 12,339 | 18,976 |
| Law Enforcement: (2) | | | | | |
| Number of Law Enforcement Employees | 96.0 | 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 | 623 | 837 | 825 | 786 | 707 |
| Average Daily Juvenile Detention Population | 46 | 46 | 46 | 46 | 46 |
| Number of Prisoners Booked | 9,454 | 10,040 | 10,990 | 10,531 | 10,573 |
| Number of Prisoners Released | 9,819 | 10,010 | 10,005 | 10,176 | 10,062 |
| Number of Correction Employees (2) | 184.0 | 187.5 | 186.5 | 187.5 | 184.0 |
| Number of Administrative Employees (2) | 12.0 | 12.0 | 12.0 | 10.0 | 10.0 |
| Equipment Services: (4) | | | | | |
| Fuel Dispensed (Gallons): | | | | | |
| Unleaded | 177,670 | 158,170 | 173,902 | 177,903 | 172,812 |
| Diesel | 43,518 | 25,255 | 41,644 | 37,002 | 32,409 |
| Highways and Streets: (5) | | | | | |
| Miles of Road Striped | 172 | 170 | 111 | 199 | 114 |
| Miles of Road Resurfaced | 55 | 36 | 14 | 5 | 25 |
| Maintenance: (5) | | | | | |
| Cemetery Burials | 291 | 318 | 318 | 309 | 314 |
| Ector County Wellness Center Visits (6) | 4,747 | 4,544 | 3,438 | 3,562 | 3,310 |
| Motor Vehicle Sales Tax Collections (7) | 43,846,277 | 41,213,289 | 28,821,567 | 33,337,358 | 45,595,364 |
| Motor Vehicle Collections | 17,136,127 | 17,330,311 | 16,919,752 | 17,940,047 | 20,479,635 |
| Coliseum Event Days (8) | 272 | 269 | 263 | 322 | 272 |
| Coliseum Event Attendance | 247,262 | 298,745 | 262,149 | 269,137 | 321,005 |
| Airport fuel sales (gallons) (9) | - | - | 464,472 | 525,000 | 645,072 |
| Airport landings | - | - | 2,920 | 3,960 | 3,118 |
| Airport departures | - | - | 2,920 | 3,960 | 2,728 |

Sources:

- | | |
|--|---|
| (1) Ector County Clerks and Justice of the Peace | (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 Airport could not provide landings and departures |

ECTOR COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
September 30, 2023

| <u>Function/Program</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> |
|---|-------------|-------------|-------------|-------------|-------------|
| Judicial: (1) | | | | | |
| County Courts: | | | | | |
| Criminal Case Filings | 6,196 | 4,941 | 3,963 | 3,945 | 3,690 |
| Civil Case Filings | 924 | 858 | 869 | 1,058 | 540 |
| Juvenile Case Filings | 120 | 88 | 79 | 96 | 69 |
| District Courts: | | | | | |
| Criminal Case Filings | 2,702 | 2,272 | 2,352 | 2,307 | 2,535 |
| Civil Case Filings | 2,244 | 1,680 | 1,788 | 1,765 | 5,252 |
| Justice of the Peace Case Filings | 25,856 | 21,749 | 13,797 | 19,627 | 18,705 |
| Law Enforcement: (2) | | | | | |
| Number of Law Enforcement Employees | 98.0 | 98.0 | 113 | 118 | 94 |
| Number of Administrative Employees | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 |
| Correction: (3) | | | | | |
| Average Daily Adult Inmate Population | 818 | 836 | 785 | 814 | 713 |
| Average Daily Juvenile Detention Population | 46 | 46 | - | 46 | 15 |
| Number of Prisoners Booked | 9,573 | 8,030 | 7,950 | 7,868 | 7,927 |
| Number of Prisoners Released | 8,976 | 7,820 | 7,981 | 7,999 | 7,916 |
| Number of Correction Employees (2) | 184.0 | 184.0 | 190 | 190 | 202 |
| Number of Administrative Employees (2) | 10.0 | 10.0 | 10 | 10 | 10 |
| Equipment Services: (4) | | | | | |
| Fuel Dispensed (Gallons): | | | | | |
| Unleaded | 177,254 | 183,715 | 183,815 | 193,769 | 211,632 |
| Diesel | 30,444 | 43,048 | 46,107 | 43,467 | 37,341 |
| Highways and Streets: (5) | | | | | |
| Miles of Road Striped | 17 | 123 | 247 | 91 | 110 |
| Miles of Road Resurfaced | 14 | 71 | 7 | 15 | 30 |
| Maintenance: (5) | | | | | |
| Cemetery Burials | 306 | 321 | 405 | 208 | 156 |
| Ector County Wellness Center Visits (6) | 3,141 | 2,917 | 4,014 | - | - |
| Motor Vehicle Sales Tax Collections (7) | 45,401,418 | 35,835,057 | 37,844,748 | 49,474,690 | 56,381,005 |
| Motor Vehicle Collections | 21,390,986 | 18,447,034 | 18,670,431 | 19,958,336 | 21,068,540 |
| Coliseum Event Days (8) | 214 | 181 | 221 | 184 | 259 |
| Coliseum Event Attendance | 241,963 | 122,189 | 161,860 | 204,000 | 251,921 |
| Airport fuel sales (gallons) (9) | 705,206 | 526,866 | 513,150 | 542,161 | 536,892 |
| Airport landings | 3,175 | 2,455 | 2,126 | 2,445 | ** |
| Airport departures | 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 Airport could not provide landings and departures |

ECTOR COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
September 30, 2023

| Function/Program | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| Judicial: | | | | | |
| District Courtrooms | 4 | 4 | 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 | 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, 2023

| Function/Program | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| 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 | 1079 | 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 | 2 | 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, 2023

| Valuation Year | (a) Actuarial Value of Assets | (b) Actuarial Accrued Liability | (a/b) Funded Ratio | (b-a) Unfunded Actuarial Accrued Liability | (c) Annual Covered Payroll | UAAL as a Percentage of Covered Payroll | Total TCDRS Required Contribution Rate |
|-----------------------|--|--|-------------------------------|---|---------------------------------------|--|---|
| 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% |
| 2022 | 274,968,756 | 312,646,309 | 88.0% | 37,677,553 | 42,187,574 | 89.3% | 15.87% |

Source: Texas County and District Retirement System