

# ERATH COUNTY, TEXAS



**ERATH COUNTY  
FY 2018 Comprehensive  
Annual Financial Report**

# **Erath County, Texas**

## **Comprehensive Annual Financial Report For the Year Ended September 30, 2018**

Janet S. Martin, C.P.A., C.F.E.  
County Auditor

**ERATH COUNTY, TEXAS**  
**Comprehensive Annual Financial Report**  
**For the Year Ended September 30, 2018**

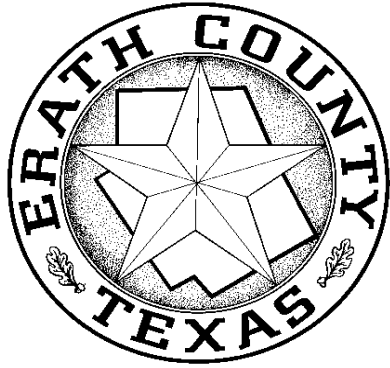
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## **INTRODUCTORY SECTION**



**Erath County**  
County Auditor

May 31, 2019

The comprehensive annual financial report of Erath County, Texas (the "County") for the fiscal year ended September 30, 2018 is submitted herewith.

This report consists of management's representation concerning the finances of the 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 the 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 the County's financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP"). Because the cost of internal controls should not outweigh their benefits, the comprehensive framework of internal controls for Erath County 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.

The County's financial statements have been audited by Boucher, Morgan and Young, PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2018, 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 unqualified opinion that the County's financial statement for the fiscal year ended September 30, 2018, 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.

CAFR transmittal letter, page 2

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the auditor's report.

Completion of this comprehensive annual financial report would not have been possible without the wonderful help of my first assistant auditor, Kay McLearn.

Respectfully submitted,

Janet S. Martin, CPA, CFE  
Erath County Auditor

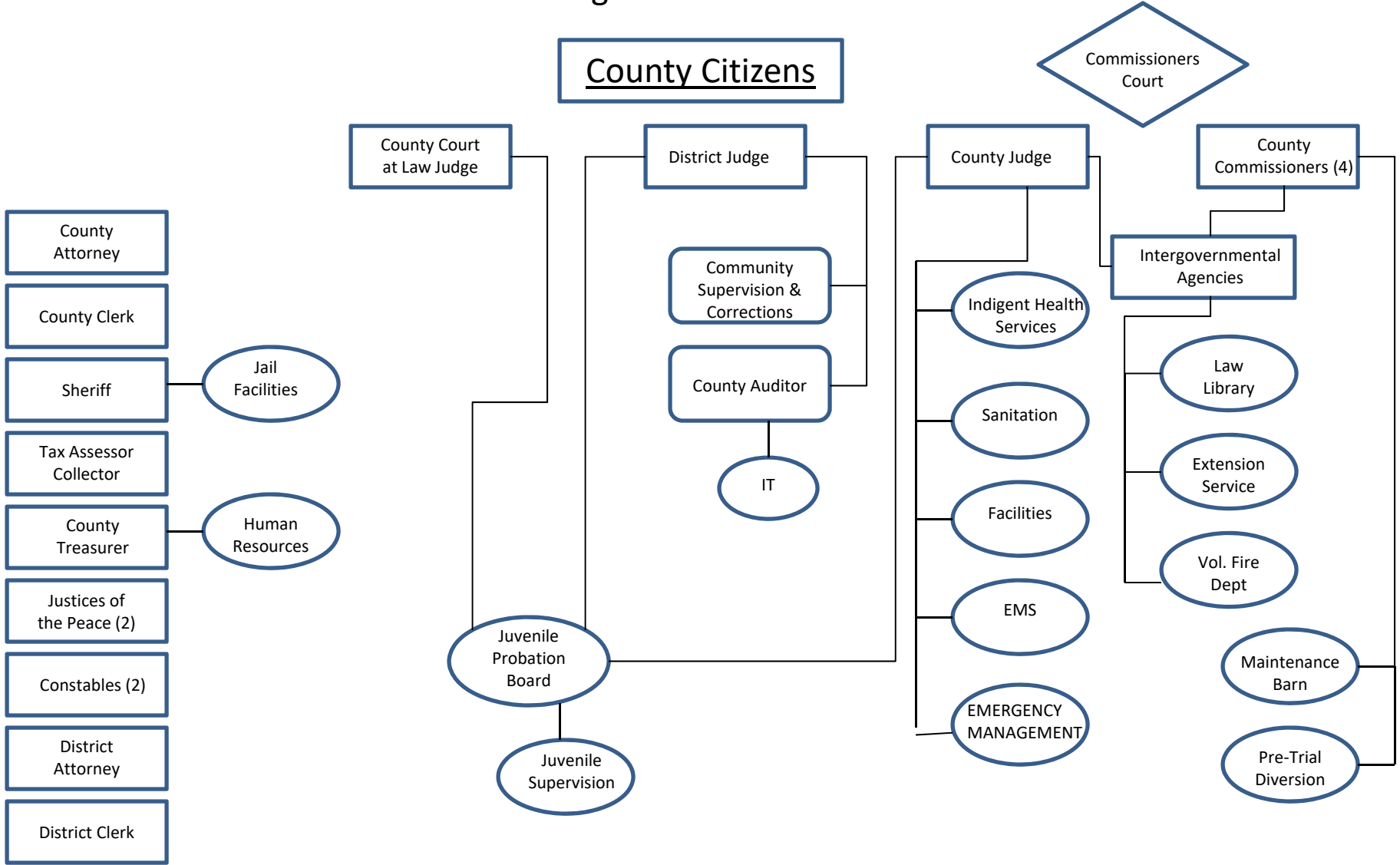
**ERATH COUNTY, TEXAS  
PRINCIPAL OFFICERS**

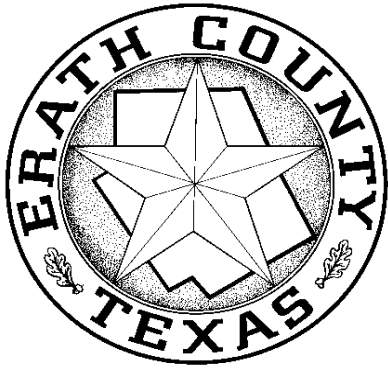
**as of September 30, 2018**

<b>Title</b>	<b>Name</b>
County Judge	Tab Thompson
Commissioner, Precinct 1	Dee Stephens
Commissioner, Precinct 2	Herbert Brown
Commissioner, Precinct 3	Joe Brown
Commissioner, Precinct 4	Scot Jackson
County Auditor	Janet S. Martin
County Treasurer	Donna Kelly
Tax Assessor-Collector	Jennifer Carey
County Clerk	Gwinda Jones
District Judge	Jason Cashon
District Clerk	Wanda Pringle
Sheriff	Matt Coates



# County of Erath Organization Chart





## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

To the Honorable Members  
of the Commissioners' Court  
Erath County, Texas

We have audited the accompanying financial statements of the governmental activities, the discretely present component unit, each major fund, and the aggregate remaining fund information of Erath County, Texas, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements listed in the table of contents.

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

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

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Erath County, Texas, as of September 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and Texas County and District Retirement System pension schedules on pages 12 through 24, and pages 58 through 73, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 nonmajor fund financial statements are fairly stated, in all material respects, in relation to the financial statements as a whole.

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

*Boucher, Morgan & Young*

Stephenville, Texas  
May 31, 2019

# **ERATH COUNTY, TEXAS**

## **MANAGEMENT'S DISCUSSION & ANALYSIS**

### **For the Year Ended September 30, 2018**

#### **Profile of the County**

Thirty pioneers settled Erath County led by surveyor George Bernard Erath in 1855. Erath was also a Texas Ranger and soldier in the Battle of San Jacinto. Today Erath County has an estimated population of 41,659 according to the United States Census Bureau. The County has experienced an estimated growth in population of just under 10% since 2010. The total area of Erath County is 1090 square miles with 1086 square miles of land mass and more than 832 miles of County maintained roads within our four precincts.

Erath County is a political subdivision of the State of Texas with no legislative powers and very restrictive judicial and administrative powers. The governing body of the County is the Commissioners' Court which consists of five members. The County Judge is the chairman of the Court and the Commissioner from each of the four precincts are members. The Court has only such powers as are conferred upon it by the Constitution, Statutes, or by necessary implication from the Constitution or Statutes. Among the major duties of the Court, the Court is to:

1. Set the tax rate and adopt the County budget
2. Appoint County officials and hire personnel
3. Fill elective and appointee vacancies
4. Establish voting precincts, appoint precinct election judges and call county bond elections
5. Let contracts and authorize payment of all County bills
6. Build and maintain County roads and bridges
7. Build, maintain and improve County facilities, including jails
8. Provide for the data service and archival needs of the County

The County provides those services allowed by the Constitution and Statutes of the State of Texas. Services include; but are not limited to: law enforcement, judicial proceedings, probation monitoring services, juvenile services, recording services related to judicial proceedings, public health and welfare, veterans services, Texas AgriLife Extension Service, maintaining road and bridges, principally within the unincorporated areas of the County and other related governmental functions.

#### **Budget Process**

In counties with a population less than 125,000 the County Judge serves as the budget officer assisted by the County Auditor and County Treasurer. The County Judge may also solicit from each department whatever data may be required to prepare an accurate budget. The budget is presented on a line-item basis and adopted on the fund level. The budget must be itemized to make possible a comparison of the proposed expenditures with the prior year expenditures. The budget

must show, as accurately as possible, the purpose of each expenditure and the amount of money appropriated.

Upon completion of the proposed budget, the County Judge files a copy with the County Clerk. The Commissioners' Court holds a public hearing on the proposed budget. Any taxpayer of the County may attend and participate in the hearing(s). The hearing(s) are held in accordance with the Texas Open Meetings Act and the calendar for the hearing(s) is set by the Texas Comptroller of Public Accounts and the Texas Local Government Code.

At the conclusion of the public hearing, the Commissioners' Court takes action on the proposed budget. The Commissioners' Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers. The Commissioners' Court may levy taxes only in accordance with the budget. After final approval of the budget, the County Judge shall file a copy with the County Clerk and may spend County funds only in strict compliance with the budget, except in an emergency.

The Commissioners' Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.

The Commissioners' Court, by order, may amend the budget to transfer an amount budgeted for one item to another budgeted item within the same fund without authorizing an emergency expenditure.

State law requires counties to adopt a budget before adopting a tax rate. The Commissioners' Court may levy taxes only in accordance with the budget. Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in setting tax rates. This law has two purposes:

- To make the taxpayers more knowledgeable about tax rate proposals
- To allow taxpayers to roll back or limit a tax increase in certain cases

## **Factors Affecting Financial Condition**

The information presented in the financial statements is better understood when it is considered from a broader perspective of the environment within which Erath County operates.

## MAJOR EMPLOYERS

		2018	2017
		Number	
<u>Employer</u>	<u>Type of Business</u>	<u>of Employees</u>	
Tarleton State University *	Education	1579	1055
FMC Technologies	Oil Field Products	732	642
Stephenville ISD	Education	488	492
Schreiber Foods	Cheese Mfg.	486	480
Saint-Gobain Abrasives	Coated Abrasives	480	482
Walmart Supercenter	Retail	345	385
Texas Health Harris Methodist	Hospital	264	275
Western Dairy Transport	Milk Transport	229	195
HEB Grocery	Retail	212	158
Erath County	Government	198	166
City of Stephenville **	Government	178	149
Emerson Electric	Metal Processing	166	140
ABF Packing Inc.	Meat Processing Plant	143	129
Fibergrate Composite Structures	Fiberglass Products	139	145
Stephenville Medical & Surgical	Health Care	135	129
<b>Top 15 Employers</b>		<b>5,774</b>	<b>5,022</b>
		<b>Full</b>	<b>Part</b>
		<b>Time</b>	<b>Time</b>
* Employers with Part time:			
Tarleton State University		1016	563
Walmart Supercenter		211	134
HEB Grocery		60	152
City of Stephenville		173	5
Fibergrate Composite		85	54
** Seasonal:		<b>Seasonal</b>	
City of Stephenville		275	
Source: Erath County research			

### Tax abatement for FMC Technologies

FMC Technologies applied for and was granted tax abatement. The abatement was based on the 2011 – 2014 expansion which was to include \$26.2 million in real property improvements and purchases of equipment. The expansion also was expected to add 80 jobs by the end of 2012 with a total payroll of \$4.1 million. FMC estimated 50% of the new employees will need to be hired from outside the Erath County area creating an environment for new residential construction.

As of the December 31, 2016 asset additions total \$28.2 million which exceed the original projection. At the end of 2013 the number of employees added was in excess of the required amount to qualify for the abatement; however, FMC has had multiple reductions in work force



since that date. The net number of additional employees since 2011 has not been confirmed at this time.

## **Grants**

Erath County benefits from multiple grants. During fiscal year 2018 the County received the following grant fund:

VINES/Appriss (SVANS)  
Bulletproof Vests  
Texas Indigent Defense Commission (TIDC)  
Texas AgriLife Extension Better Living for Texans'  
FEMA

## **Discussion of the Financial Statements and Performance**

This management discussion and analysis (MD&A) of Erath County (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2018. The MD&A should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements. The MD&A includes comparative data for the prior year.

## **FINANCIAL HIGHLIGHTS**

### **Government-Wide Financial Statements**

The government-wide financial position increased in FY2018. The fiscal year 2017 net position was \$38,132,641 compared to the fiscal 2018 net position of \$40,638,238. The net increase was \$2,505,597. The total net position is comprised of:

- \$ 1,737,543 - restricted by external regulators
- \$ 724,703 - restricted for debt service
- \$ 21,630,057 - unrestricted net position funds that may be used to meet on-going obligations to citizens and creditors
- \$ 16,545,935 – net investment in capital assets

### **Governmental Funds Financial Statements**

The County's governmental funds reported combined fund balances of \$25,426,805; compared to \$24,624,675 of prior year. Components of fund balances are:

- \$ 112,344 – non-spendable
- \$ 724,703 – restricted – debt service
- \$ 1,737,543 – restricted - legislative
- \$ 5,251,005 - committed
- \$17,601,210 - unassigned

At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$17,602,736 or 118% of general fund expenditures (excluding other financing sources).

## OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A 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
3. Notes to the financial statements

This report also contains other required supplementary information in addition to the basic financial statements.

### 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 private sector business. They present the financial picture of the County from an economic resources measurement focus using full 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 inter-fund activity, payables, and receivables.

The *statement of net position* presents information on the County's assets and liabilities, including deferrals, and its component unit, with the difference between the two reported as *net position*. Fiduciary assets and liabilities are excluded. 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 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 leave). The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) 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 general government, public safety and law enforcement, road and bridge, and health and welfare.

**Fund financial statements.** A *fund* is a grouping of related accounts 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 two categories: governmental 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, however, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable*

*resources* available at the end of the fiscal year. In particular, unassigned, assigned, and committed fund balances may be useful in evaluating the County's near-term financing requirements. Because the focus of governmental funds is narrower than that of 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. Both 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 25 individual governmental funds (excluding fiduciary funds) 18 special revenue funds, one debt service fund, five road and bridge funds, and the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Capital Projects Fund, and Road & Bridge Fund which are classified as major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the Combining Fund Statements section of this Comprehensive Annual Financial Report.

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

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning pension, and its component unit, and general fund budgetary schedules.

**Discretely Presented Component Unit.** The Erath County Volunteer Fire Department (VFD) is under the direction of a five-member board of managers who are appointed by the Commissioners' Court. The Commissioners' Court approves the VFD budget. The VFD financial data is presented separately to emphasize that it is legally separate from the County.

Complete financial statements for the VFD may be obtained from:  
President  
Erath County Volunteer Fire Department  
830 A East Road  
Stephenville, TX 76401

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position at September 30, 2018 and 2017 are summarized as follows:

<b>Erath County's Net Assets</b>				
<b>Governmental Activities</b>				
<b>2018 - 2017 Increase (Decrease)</b>				
	<b>2018</b>	<b>2017</b>	<b>Increase (Decrease)</b>	
Current and other Assets	\$ 26,735,270	\$ 26,186,852	\$	548,418
Capital assets (net of depreciation)	19,809,935	18,293,360		1,516,575
Deferred Outflows	835,008	2,608,956		(1,773,948)
<b>Total assets</b>	<b>\$ 47,380,213</b>	<b>\$ 47,089,168</b>	<b>\$</b>	<b>291,045</b>
Current and other liabilities	\$ 1,679,661	\$ 1,913,574	\$	(233,913)
Long-term liabilities	4,392,689	6,989,931		(2,597,242)
Deferred Inflows	669,625	53,022		616,603
<b>Total liabilities</b>	<b>\$ 6,741,975</b>	<b>\$ 8,956,527</b>	<b>\$</b>	<b>(2,214,552)</b>
Net assets invested in capital assets, net of related debt	\$ 16,545,935	\$ 14,533,820	\$	2,012,115
Restricted net assets	2,462,246	2,150,431		311,815
Unrestricted net assets	21,630,057	21,448,390		181,667
<b>Total net assets</b>	<b>\$ 40,638,238</b>	<b>\$ 38,132,641</b>	<b>\$</b>	<b>2,505,597</b>

The current financial reporting model focusing on net position serves as a useful indicator of a Government's financial position. Net position is unrestricted, subject to external restrictions as to how they may be used, or are invested in capital assets less any related outstanding debt used to acquire those assets. Total net position exceeded liabilities by \$ 40,638,238 at the close of the most recent fiscal year, representing a 6.57% increase from the prior year. The largest portion of net position (53.23%) may be used to meet the government's commitments and on-going obligations to citizens and creditors. An additional portion of net position (6.06%) represents resources that are subject to external restrictions on how they may be used. Restrictions on net position include statutory requirements, bond covenants, and grantor conditions. The remaining balance of *net position* (40.71%) reflects net investments in capital assets (e.g., land, buildings, machinery, and equipment), less any related and outstanding debt used to acquire those assets. The County uses capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although investments in capital assets are reported net of related debt and the County's philosophy is "pay-as-you-go", it should be noted that the resources needed to repay any necessary debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Governmental activities.** Program revenues and expenses are presented net of inter-fund eliminations. Key elements for the years ended September 30, 2018 and 2017 are as follows:

<b>Erath County's Changes in Net Position</b>				
				<b>Increase (Decrease)</b>
	<b>2018</b>	<b>2017</b>		
<b>Revenue</b>				
Net program revenue:				
Charges for Services	\$ 235,392	\$ 221,516	\$	13,876
Fines and Fees	3,168,665	3,128,380		40,285
Operating grants and contributions	157,985	146,194		11,791
Capital grants and contributions	145,452	1,014,107		
General revenues:				
Property taxes	14,209,924	13,247,503		962,421
Other taxes	2,711,842	2,482,873		228,969
Misc. Revenue	186,138	274,604		(88,466)
Investment earnings	390,631	168,463		222,168
Gain on sales of capital assets	11,783	364,168		(352,385)
<b>Total Revenues</b>	<b>\$ 21,217,812</b>	<b>\$ 21,047,808</b>	<b>\$</b>	<b>170,004</b>
<b>Expenses</b>				
General administration	\$ 3,771,250	\$ 3,979,356	\$	(208,106)
Judicial administration	2,819,418	2,729,686		89,732
Public Safety and Law Enforcement	5,624,492	5,238,509		385,983
Road and Bridge	4,596,264	4,576,546		19,718
Health and Welfare	1,765,383	2,144,881		(379,498)
Interest on long-term debt	135,408	154,431		(19,023)
<b>Total Expenses</b>	<b>\$ 18,712,215</b>	<b>\$ 18,823,409</b>	<b>\$</b>	<b>(111,194)</b>
Change in net assets	2,505,597	2,224,399		281,198
Net assets - beginning	38,132,641	35,908,242		2,224,399
<b>Net assets - ending</b>	<b>\$ 40,638,238</b>	<b>\$ 38,132,641</b>	<b>\$</b>	<b>2,505,597</b>

### General Revenues and Program Revenues

General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes, other tax related revenues, interest earned from investments, and miscellaneous income. Total revenues (including program revenues) were \$21,217,812 compared to \$21,047,808 for prior fiscal year or 0.8% increase. Revenues increased \$170,004 from the prior fiscal period.

Property taxes increased by \$962,421 during the year. The change is due to increased taxable assessed values. The tax rate assessed for July 25, 2018 valuation date changed to 44.58 cents per

\$100 (dollar). The change was the result of a reduction in the debt service rate and an increase in property valuations.

### **Expenses and Program Revenues - Governmental**

Net functions/programs costs include the revenue generated from a particular service and the costs of the function. For FY 2018, net (expense) revenue was (\$15,004,721) compared to (\$14,313,212) in FY 2017

- Employees were able to receive a pay increase equivalent to one “step” based on the recommendation of their elected official or department head. Step increases average 2.7%. The employees are compensated for their tenure through longevity pay.
- The County’s pay matrix was increased by 2.0% for inflation. Retired employees did not received an increase.
- Judicial –The cost of providing legal assistance for indigent representation increased slightly in civil litigation.
- Road and Bridge expenses increased \$19,718 in FY18. Even though this increase is minimal when only considering the change from FY17 to FY18, Road and Bridge expenses are still up approximately \$600,000 from previous years. All precincts continued repairing damage from the floods in 2015 and 2016.
- Health and Welfare cost decreased. During FY17 multiple inmates with serious health conditions were incarcerated. Those individuals are no longer in custody.
- Debt service (interest payments) – decreased due to the reduction of the principal balance of certificates of obligation for the County Jail.
- Public safety – increased due to the addition of positions and pay increases (as discussed above).

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

As noted, the County uses *fund accounting* to ensure and demonstrate compliance with finance related legal requirements. Fund accounting budget controls and fiscal responsibility are the framework of the County’s strong fiscal management and accountability.

**Governmental funds.** The general government functions are reported in the General, Special Revenue and Debt Service. The focus of the County’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County’s annual financing and budgeting requirements. In particular, *unassigned, assigned, and committed fund balances* may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The County’s aggregate governmental funds were increased by \$802,130 in the current fiscal year to \$25,426,805. The increase is outlined below and the two greatest contributors were an increase in tax revenue and an increase in one time funds from the State.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$17,602,736 in contrast to \$17,479,090 in the prior year.

Grant categories represent federal and state awards which are included in other Non-Major governmental funds.

The following table presents the amount of revenues from various sources, as well as increases or decreases from the prior year.

<b>Governmental Funds - Revenues Classified By source</b>					
				<b>Increase</b>	<b>Percent of</b>
	<b>2018</b>	<b>2017</b>		<b>(Decrease)</b>	<b>Change</b>
Taxes and registrations	\$ 18,147,193	\$ 16,903,614	\$	1,243,579	7.36%
Intergovernmental	826,019	1,684,750		(858,731)	-50.97%
Fines, fees, and charges for services	1,683,608	1,606,704		76,904	4.79%
Interest	390,631	168,463		222,168	131.88%
Other Revenue	192,366	293,703		(101,337)	-34.50%
<b>Total</b>	<b>\$ 21,239,817</b>	<b>\$ 20,657,234</b>	<b>\$</b>	<b>582,583</b>	<b>2.82%</b>

- **Taxes and registrations** – increased by \$1,243,579 with property taxes accounting for \$1,007,265, sales taxes increased \$228,969, and auto registrations increase by \$7,345. Property values and new construction accounted for the increase in property tax revenue. Increased sales of taxable personal property fueled the increase in sales tax revenue.
- **Intergovernmental** – decreased as a result of less grant money received.
- **Fines, fees, and charges for services** – remained static
- **Interest**– the increase was the result of participation in the CDARS program and an increase in interest rates.
- **Other Revenue** – the reduction is the result no additional insurance claim money received in fiscal 2017 compared to fiscal 2018.

The following table presents expenditures by function compared to prior year amounts.

<b>Expenditures by Function - Governmental Funds</b>					
<b>Function:</b>	<b>2018</b>	<b>2017</b>	<b>Increase (Decrease)</b>	<b>Percent of Change</b>	
General Administration	\$ 3,587,031	\$ 3,760,134	\$ (173,103)	-4.60%	
Legal	797,539	720,477	77,062	10.70%	
Judicial	1,898,885	1,847,848	51,037	2.76%	
Road & Bridge	4,050,602	4,014,578	36,024	0.90%	
Public Safety	4,874,235	4,475,815	398,420	8.90%	
Health & Welfare	1,732,389	2,097,007	(364,618)	-17.39%	
Capital Projects	2,876,865	1,518,138	1,358,727	89.50%	
Debt Service - Interest	135,793	234,713	(98,920)	-42.15%	
Debt Service - Principal	495,540	495,411	129	0.03%	
Debt Service - Bank Charges	591	641	(50)	-7.80%	
<b>Total</b>	<b>\$ 20,449,470</b>	<b>\$ 19,164,762</b>	<b>\$ 1,284,708</b>	<b>6.70%</b>	

- Salary levels increased approximately 2.5% from step increases and 2% for cost of living increase. The cost of health insurance increased 8.25%.
- Legal and Judicial – Both of these categories increased slightly due to the nature of the type of cases prosecuted.
- Road & Bridge – The drought and floods in 2015 left roads and bridges needing significant work. From March 2016 through June of 2016 the County experienced more flooding adding to the need for road maintenance and repair. The increase in Road and Bridge expenditures is weather related. Expenditures to repair the weather related damage continued through June of 2018. The increase from FY2017 to FY2018 was minimal however if FY2018 was compared to earlier years a significant increase occurred.
- Public Safety – The two main factors in the Public Safety increase were full staff and equipment purchases.
- Health & Welfare – FY2018 saw fewer indigent inmates with severe health issues and a change in the way health care was administered. The County began using a medical service instead of employees to deliver medical care.
- Capital Projects – Fiscal year 2018 saw an increase in capital expenditures above the average purchases for Erath County. Multiple pieces of heavy equipment and patrol vehicles were purchased.
- Debt service – The interest increase related to the timing of an interest payment on the certificates of obligation for the jail construction while the principal reduction is the result of a lower debt obligation for leased vehicles.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The FY2018 legally adopted cash budget was approved on September 29, 2017 totaling \$26,222,439 an increase of \$2,208,420 from FY2017 budget. The FY2017 legally adopted budget for all funds totaled \$24,014,019. The increases in FY2017 and FY2018 were from reserves in anticipation of construction.



**Highlights from Erath County FY 2018 Budget include the following:**

- The County’s property tax rate for valuation date January 1, 2017 was set at 47.00 cents per \$100 (dollar) assessed valuation.
- Erath County increased the tax rate for Maintenance and Operations by .0025 cents per \$100 (dollar) assessed valuation. The Maintenance and Operations tax rate is included in the 47.00 cents per \$100 assessed valuation.

**DEBT ADMINISTRATION AND CAPITAL ASSETS**

**Long-term debt.** At September 30, 2018, the County had certificates of obligation outstanding in the amount of \$3,264,000. According to Texas statutes, particularly the Certificate of Obligation Act of 1971, the county is conferred the authority to obtain these certificates. Additional long term debt consists of compensated absences and vehicle leases.

The following represents the activity of the long-term debt of the County for FY2018:

		<b>Beginning</b>			<b>Ending</b>	<b>Due Within</b>	
		<b>Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance</b>	<b>One Year</b>	
<b>Governmental Activities:</b>							
Compensated Absences	\$	223,073	\$ 17,644		\$ 240,717	\$ 211,831	
Capital leases	\$	28,540		\$ (28,540)	-	-	
Certificates of Obligation		3,731,000	-	\$ (467,000)	3,264,000	467,000	
		<b>Total:</b>	\$ 3,982,613	\$ 17,644	\$ (495,540)	\$ 3,504,717	\$ 678,831

**Capital assets.** The capital assets of the County are those assets (land, buildings, improvements, and machinery and equipment (M&E)), which are used in the performance of the County’s functions. The County owns and maintains the original courthouse constructed in 1893 which has been renovated to preserve its historical stature. At September 30, 2018, net capital assets of the governmental activities totaled \$19,809,935 reflecting a net increase of \$1,516,575 from the prior fiscal year as a result of asset acquisitions. Depreciation of capital assets is recognized in the government-wide financial statements. FY 2018 depreciation for buildings, improvements, and M&E totaled \$1,360,290.

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

The Erath County budget is developed annually and intended to provide efficient, effective and controlled usage of the County's resources, as well as a means to accomplish the highest priorities of the Erath County Commissioners. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities. The FY2018 Budget meets the key established policy directive of the Commissioners Court. The FY2018 budget process was primarily focused identifying various balancing strategies that impact services provided to the citizens of Erath County as minimally as possible.

Highlights from Erath County FY2018 Budget and anticipated expenses into FY2019 include the following:

- The FY2018 tax rate remained unchanged.
- April and May of 2015 brought flood and related storm damage to Erath County. The damage to buildings, equipment, vehicles, and road infrastructure. March 2016 a tornado damaged the Courthouse and inclement weather continued through June 2016. Buildings, equipment, and vehicles are covered by insurance through the Texas Association of Counties. Erath County has been included in two disaster zone declaration allowing the County to qualify for federal assistance. FEMA paid Erath County in excess of \$984,000 related to the floods. Fiscal 2018 includes \$277,521 additional expenses and an unknown amount of reimbursement from FEMA.
- The County continues to grow and prosper and that prosperity leads to the need for additional services. Along with County growth, the County as a subdivision of the State is required to provide additional services.
- The unassigned fund balance of \$17,611,902 allows the County to operate with the assurance that financial solvency is not an issue, as well as allowing the ability to pay for capital expansion and disasters without the need of additional debt. The State continues to issue "unfunded" mandates for the counties.

## **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, separate report of the County's component unit, or need any additional financial information, contact the appropriate financial office (County Auditor or County Treasurer) at 100 W. Washington, Stephenville, TX 76401.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**ERATH COUNTY, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit- Erath County Volunteer Fire Department</u>
<b>ASSETS:</b>		
Cash and investments	\$ 25,500,330	\$ 48,180
Receivables (net of allowance for uncollectible)		
Taxes	831,796	-
Other	251,848	-
Other assets	135,296	
Restricted assets		
Cash and cash equivalents	16,000	-
Capital Assets (net of accumulated depreciation)		
Land	970,095	-
Construction in progress	132,594	
Buildings, net	12,445,542	-
Furniture and equipment, net	6,261,704	12,118
	<u>46,545,205</u>	<u>60,298</u>
<b>Total Assets</b>		
<b>DEFERRED OUTFLOWS:</b>		
Deferred retirement contributions	621,556	-
Deferred assumption/input changes	213,452	-
	<u>835,008</u>	<u>-</u>
<b>Total Deferred Outflows</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	601,679	-
Accrued salaries and wages	348,289	14,265
Due to other governments	31,560	-
Other liabilities	19,302	-
Certificate of obligation-due within one year	467,000	-
Accrued compensated absences-due within one year	211,831	-
Noncurrent liabilities		
Certificate of obligation-due in more than one year	2,797,000	-
Accrued compensated absences-due in more than one year	28,886	-
Net pension liability	1,566,803	-
	<u>6,072,350</u>	<u>14,265</u>
<b>Total Liabilities</b>		
<b>DEFERRED INFLOWS:</b>		
Deferred actual vs. assumption	205,228	
Deferred investment experience	464,397	-
<b>NET POSITION:</b>		
Net investment in capital assets	16,545,935	-
Restricted for:		
Debt service	724,703	-
Special revenue purposes	1,737,543	-
Unrestricted	21,630,057	46,033
	<u>40,638,238</u>	<u>46,033</u>
<b>Total Net Position</b>		

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Program Activities	Expenses	Program Revenues	
		Fees, Fines and Charges for Services	Operating Grants and Contributions
Primary Government:			
Governmental Activities:			
General administration	\$ 3,771,250	\$ 238,626	\$ 122,669
Judicial administration	2,819,418	1,159,221	5,814
Public safety and law enforcement	5,624,492	721,810	29,502
Road and bridge	4,596,264	994,858	-
Health and welfare	1,765,383	289,542	-
Interest and fees on long-term debt	135,408	-	-
Total Governmental Activities	<u>18,712,215</u>	<u>3,404,057</u>	<u>157,985</u>
Total primary government	<u>\$ 18,712,215</u>	<u>\$ 3,404,057</u>	<u>\$ 157,985</u>
Component Unit:			
Erath County Volunteer Fire Department	297,659		298,925
Total Primary Government	<u>\$ 297,659</u>	<u>\$ -</u>	<u>\$ 298,925</u>
		General Revenues:	
		Property taxes, levied for general purposes	
		Other taxes	
		Penalty and interest	
		Miscellaneous revenue	
		Investment earnings	
		Gain on sale of assets	
		Total General Revenues	
		Change in Net Position	
		Net Position - Beginning	
		Net Position - Ending	

The accompanying notes are an integral part of the financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>	<u>Component Unit- Erath County Volunteer Fire Department</u>
	<u>Governmental Activities</u>	
\$ -	\$ (3,409,955)	\$ -
-	(1,654,383)	-
-	(4,873,180)	-
145,452	(3,455,954)	-
-	(1,475,841)	-
-	(135,408)	-
<u>\$ 145,452</u>	<u>(15,004,721)</u>	<u>-</u>
	<u>\$ (15,004,721)</u>	<u>\$ -</u>
	-	1,266
	<u>\$ -</u>	<u>\$ 1,266</u>
	\$ 14,066,241	\$ -
	2,711,842	-
	143,683	-
	186,138	-
	390,631	-
	11,783	-
	<u>17,510,318</u>	<u>-</u>
	2,505,597	1,266
	38,132,641	44,767
	<u>\$ 40,638,238</u>	<u>\$ 46,033</u>

The accompanying notes are an integral part of the financial statements.

**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

**ERATH COUNTY, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	General Fund	Road and Bridge	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 18,271,994	\$ 5,423,791	\$ 1,804,545	\$ 25,500,330
Taxes receivable	737,585	90,429	3,782	831,796
Due from other fund	-	-	647,568	647,568
Other receivable	18,712	4	13,484	32,200
Other assets	112,344	21,101	1,851	135,296
Restricted cash and cash equivalents	16,000	-	-	16,000
Total Assets and Other Debits	<u>\$ 19,156,635</u>	<u>\$ 5,535,325</u>	<u>\$ 2,471,230</u>	<u>\$ 27,163,190</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 399,738	\$ 196,042	\$ 5,899	\$ 601,679
Wages and salaries payable	282,583	64,877	829	348,289
Due to other fund	647,568	-	-	647,568
Due to other governments	31,560	-	-	31,560
Other liabilities	19,302	-	-	19,302
Total Liabilities	<u>1,380,751</u>	<u>260,919</u>	<u>6,728</u>	<u>1,648,398</u>
Deferred inflows:				
Deferred property taxes	<u>60,804</u>	<u>23,401</u>	<u>3,782</u>	<u>87,987</u>
Fund Balances:				
Nonspendable	112,344	-	-	112,344
Restricted				
Debt service	-	-	724,703	724,703
Election	-	-	36,689	36,689
General administration	-	-	36,919	36,919
Judicial	-	-	312,726	312,726
Legal	-	-	137,847	137,847
Public safety	-	-	281,884	281,884
Records management	-	-	931,478	931,478
Committed				
Road & bridge	-	5,251,005	-	5,251,005
Unassigned	17,602,736	-	(1,526)	17,601,210
Total Fund Balances	<u>17,715,080</u>	<u>5,251,005</u>	<u>2,460,720</u>	<u>25,426,805</u>
Total Liabilities, Deferred inflows, and Fund Balances	<u>\$ 19,156,635</u>	<u>\$ 5,535,325</u>	<u>\$ 2,471,230</u>	<u>\$ 27,163,190</u>

The accompanying notes are an integral part of the financial statements.



**ERATH COUNTY, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

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Total Fund Balances- Governmental Funds	\$	25,426,805
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Amounts reported in governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds balance sheet.

Governmental capital assets	\$ 38,389,894	
Accumulated depreciation	<u>(18,579,959)</u>	19,809,935

Long-term liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore are not reported in the fund financial statements. (3,504,717)

Revenues earned but not available within sixty days of the year end are not recognized as revenue on the fund financial statements.

Office fees	219,648	
Property taxes	<u>87,987</u>	307,635

The statement of net position includes the County's proportionate share of the TMRS net pension liability as well as certain pension related transactions accounted for as Deferred Inflows and Outflows of resources.

Net pension liability	(1,566,803)	
Deferred actual vs. assumption	(205,228)	
Deferred retirement contributions	621,556	
Deferred assumption/input changes	213,452	
Deferred investment experience	<u>(464,397)</u>	(1,401,420)

Net Position of Governmental Activities	\$	<u><u>40,638,238</u></u>
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The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	General Fund	Road and Bridge	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUE:</b>				
Taxes:				
Property taxes	\$ 9,836,494	\$ 3,788,088	\$ 616,002	\$ 14,240,584
General sales and other taxes	2,711,842	-	-	2,711,842
Auto registrations	199,909	994,858	-	1,194,767
Intergovernmental revenue and grants	600,108	225,911	-	826,019
Charges for services	229,252	-	6,140	235,392
Fines and fees	1,091,196	-	357,020	1,448,216
Forfeitures	6,228	-	-	6,228
Investment earnings	271,151	93,318	26,162	390,631
Other revenue	83,903	102,235	-	186,138
Total Revenues	<u>15,030,083</u>	<u>5,204,410</u>	<u>1,005,324</u>	<u>21,239,817</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Public finance	1,707,218	-	52,850	1,760,068
General administration	1,819,121	-	7,842	1,826,963
Judicial	1,879,700	-	19,185	1,898,885
Legal	786,540	-	10,999	797,539
Public safety	4,872,321	-	1,914	4,874,235
Health and welfare	1,732,389	-	-	1,732,389
Road and bridge	-	4,050,602	-	4,050,602
Debt Service:				
Bank charges	-	-	591	591
Principal	28,540	-	467,000	495,540
Interest	1,139	-	134,654	135,793
Capital Outlay:				
Capital outlay	2,101,724	775,141	-	2,876,865
Total Expenditures	<u>14,928,692</u>	<u>4,825,743</u>	<u>695,035</u>	<u>20,449,470</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>				
	<u>101,391</u>	<u>378,667</u>	<u>310,289</u>	<u>790,347</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds on sale of assets	7,300	4,483	-	11,783
Transfers in	-	240,000	-	240,000
Transfers out	-	(240,000)	-	(240,000)
Total Other Financing Sources (Uses)	<u>7,300</u>	<u>4,483</u>	<u>-</u>	<u>11,783</u>
Net Change in Fund Balances	108,691	383,150	310,289	802,130
Fund Balances - Beginning	17,606,389	4,867,855	2,150,431	24,624,675
Fund Balances - Ending	<u>\$ 17,715,080</u>	<u>\$ 5,251,005</u>	<u>\$ 2,460,720</u>	<u>\$ 25,426,805</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2018**

Net Change in Fund Balances-Total Governmental Funds	\$	802,130
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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 of capital assets recorded in the current period.</p>		2,876,865
<p>Depreciation expense on capital asses is reported in the statement of activities and does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.</p>		(1,360,290)
<p>The issuance of long-term debt, including bonds, provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position.</p>		
Principal payments	495,540	
Decrease in compensated absences	(17,644)	<u>477,896</u>
<p>Current year changes in accrued interest payable do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds.</p>		976
<p>Certain revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.</p>		
Office fees	(3,128)	
Property taxes	(30,660)	<u>(33,788)</u>
<p>Net pension liabilities as well as the related deferred outflows of resources generated from those liabilities are not payable from current resources and therefore, are not reported in the governmental funds. These balances increase (decreased) by this amount.</p>		(258,192)
Change in Net Position of Governmental Activities	\$	<u><u>2,505,597</u></u>

The accompanying notes are an integral part of the financial statements.

**FIDUCIARY FUND FINANCIAL STATEMENTS**

**ERATH COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and short-term investments	\$ 1,409,601
Total Assets	<u>\$ 1,409,601</u>
<b>LIABILITIES</b>	
Due to others	\$ 1,409,601
Total Liabilities	<u>\$ 1,409,601</u>

The accompanying notes are an integral part of the financial statements.

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies**

The financial statements of Erath County, Texas (the County) included in the accompanying basic financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the County's basic financial statements.

**A. Reporting Entity**

Erath County, Texas is a state mandated governmental unit of the State of Texas. The Commissioners' Court, which is made up of four commissioners and the County Judge, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: general, administration, judicial (courts, juries, etc.), legal (district attorney, county attorney, etc.), public safety (sheriff, jail, etc.), transportation, facilities, and public service (e.g. rural fire protection and emergency management).

As required by accounting principles generally accepted in the United States of America, these financial statements include the primary government and organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either there is ongoing financial benefit or burden or operational responsibility. A primary government might also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has operational responsibility for an organization if it can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organization's resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. Some organizations are included as component units because of the fiscal dependency on the primary government. An organization is fiscally dependent on the primary government if it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval by the primary government.

Based on these criteria, the County has one component unit: the Erath County Volunteer Fire Department (VFD). The VFD is governed by a five-member board of directors approved by Commissioners' Court. Additional information about the VFD is contained in the MD&A. The County is not a component unit of any other reporting entity as defined by the GASB Statement. Complete financial statements of the VFD can be obtained from their administrative offices.

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

**Financial Statement Presentation**

Government-wide financial statements - The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements - The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The County reports the following fund types:

*Major Governmental Funds:*

General Fund - This is the County's primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund.

Road and Bridge Funds - The Road and Bridge Funds are special revenue funds that are used to account for resources used by the County in connection with providing transportation services to its citizens.

*Nonmajor Governmental Funds:*

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds - These funds are used to account for the accumulation of funds for the periodic payment of principal and interest on long-term debt resulting from the construction of the County Jail.

See independent auditors' report.



**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

*Fiduciary Fund Types:*

Agency Funds - These funds are used to report funds of the County's fees offices and other resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Fees are generated and retained by the fee offices until notification is received to disburse funds to the proper individual or entity. Fees generated include fines, restitution, bail bond deposits, and inmate trust funds.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support County programs, these funds are not included in the government-wide statements.

**Measurement Focus and Basis of Accounting**

Government-wide and Fiduciary Fund Financial statements - These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund Financial Statements - Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenue and sales tax receipts are considered measurable and available when collected by the respective intermediary agency and recognized as revenue at that time. Miscellaneous revenues are recorded as revenue when received because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the County incurs expenditures or expenses for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

**C. Assets, Liabilities, and Net Position or Fund Balance**

**Cash and Cash Equivalents**

For the purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

**Property Taxes**

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

Property tax revenues are considered available 1) when they become due or past due and receivable within the current period and 2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Property taxes are recorded net of the allowance for uncollectible taxes (\$181,600 General Fund, \$70,344 Road and Bridge Fund and \$12,549 Debt Service Fund). Allowances for uncollectible tax receivables at the fund level are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Legislation was passed in 1979 and amended in 1981 by the Texas Legislature that affects the methods of property assessment and tax collection in the County. This legislation, with certain exceptions, exempts intangible personal property, household goods and family-owned automobiles from taxation. In addition, this legislation creates a "Property Tax Code" and provides, among other things, for the establishment of county wide appraisal districts and for the State Property Tax Board which commenced operation in January, 1980.

As of October 1, 1981, the appraisal of property within the County is the responsibility of Erath County Appraisal District. The Erath County Tax Assessor-Collector assesses and collects the County's property taxes. The Appraisal District is required under the Property Tax Code to assess all property within the Appraisal District on the basis of 100% of its appraised value and is prohibited from applying any assessment rations. Beginning January 1, 1984, the value of property within the Appraisal District must be reappraised every three years. The County may challenge appraised values established by the Appraisal District through various appeals and, if necessary, legal action. Under this legislation, the County continues to set tax rates on County property. However, if the effective tax rates for bonds and other contractual obligations and adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the County may petition for an election to determine whether to limit the tax rate to no more than 8% above the effective rate of the previous year.

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

The County is permitted by Article 8, Section 9 of the State of Texas Constitution to levy taxes up to \$0.80 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt.

The County's taxes on real property are a lien against such property until paid. The County may foreclose real property upon which it has a lien for unpaid taxes. Although the County makes little effort to collect delinquent taxes through foreclosure proceedings, delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title on property.

The tax rate assessed for the year ended September 30, 2018 to finance maintenance and operations of the County, Debt Service, and Road and Bridge were \$0.3248, \$0.0202, and \$0.1250 respectively, for a total of \$0.47 per \$100 valuation.

Property tax revenues are recorded as receivables and deferred revenue at the time the tax levy is billed. Revenues are recognized as the related property taxes are collected and are prorated between maintenance and debt service based on the rates adopted for the year of the levy. Allowances for uncollectible within funds are based upon historical experience in collecting property taxes.

**Prepaid Items and Inventory**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Inventory is stated at cost. In the fund financial statements, they are offset by nonspendable fund balance which indicates they do not represent "available spendable resources."

**Capital Assets**

General capital assets are not capitalized in the funds used to acquire them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are capitalized in the government-wide statement of net position.

Donated capital assets are recorded at their estimated fair value at the date of the donation.

The County capitalizes all capital assets which have a cost of \$5,000 or more and a useful life in excess of two years. Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	30 – 40 years
Furniture and Equipment	3 – 15 years

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

**Receivables and Payables**

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts.

There are no significant receivables which are not scheduled for collection within one year of year end.

**Compensated Absences**

A liability for unused vacation time for all full-time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences:

1. Leave or compensation is attributable to services already rendered
2. Leave or compensation is not contingent on specific event (such as illness)

Per GASB Interpretation No. 6 liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued as long-term liabilities in the government-wide statements.

County policy allows accrual of vacation and sick pay benefit for all employees other than elected and appointed officials. The expense of the benefits is recognized when incurred. Vacation pay is paid upon termination if the employee gives two weeks' notice or is terminated by the County.

Ten percent of sick pay is paid upon termination. At September 30, 2018, the value of accumulated vacation benefits was \$192,425 and the value of accumulated sick pay benefits was approximately \$48,292 for a total of \$240,717.

The portion of accrued vacation pay and sick pay that has been classified as current is \$211,831.

**Deferred Outflows and Deferred Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

**Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet. Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other inter-fund transactions, except quasi-external transactions and reimbursements, are treated as transfers. Transfers in and transfers out are netted and presented as a single “transfers” line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single “internal balance” line of the government-wide statement of net position.

**Use of Estimates**

The preparation of financial statements in conformity with GAAP requires the use of management’s estimates. Actual results could differ from those estimates.

**Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. On new bond issues, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are capitalized and amortized over the term of the related debt.

**Legally Adopted Budgets**

All governmental funds have legally adopted budgets.

**Other Accounting Policies**

The County provides statutory workers’ compensation insurance for its employees through Texas Association of Counties (“TAC”), a joint insurance fund, in which the County is a member.

See independent auditors’ report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

**Fund Balances – Governmental Funds**

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Restricted Fund Balance – includes amounts that can be spent only for the specific purposes as imposed by law, or imposed by creditors, grantors, contributors, or other governments' laws and regulations. Examples include federal and state grant programs, retirement of long-term debt, and construction

- a. The aggregate fund balance of the debt service fund is legally restricted for payment of bonded indebtedness and is not available for other purposes until all bonded indebtedness is liquidated.
- b. The fund balance of the capital projects fund reflects an amount restricted for construction and major renovation projects and it usually represents unexpended proceeds from the sale of bonds, which primarily have restricted use.
- c. The proceeds of specific revenue sources that are restricted to expenditures for specified purposes as designated by grantors, contributors, by vote of citizens, or governmental entities over state or local program grants.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the County Commissioners' Court. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provision, or enabling legislation.

Assigned Fund Balance – represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent funds are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the General Fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending or specific purposes for which amounts had been restricted, committed or assigned.

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 1: Summary of Significant Accounting Policies (cont.)**

When an expenditure is incurred for a purpose of which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

The County's Fund Balance Policy establishes and documents the County's policies concerning maintaining fund balance of the various operating funds at levels sufficient to protect the County's creditworthiness as well as its financial position from emergencies. The policy provides for the following:

General Fund: Unassigned fund balance of approximately 50% of budgeted expenditures for the fiscal year, to be used for unanticipated needs.

Road and Bridge Fund: Total fund balance of approximately 75 days funds of current fiscal year budgeted expenditures should be maintained to compensate for the period before tax revenues are received after January 1 of the next year.

Debt Service Fund: Restricted fund balances of approximately 100% of the following year's debt service requirements, to be used for debt service based on contractual obligations.

**NOTE 2: Compliance and Accountability**

Finance-Related Legal and Contractual Provisions - In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions are to be disclosed along with actions required to address such violations are to be disclosed.

As of the date of this report, management is unable to determine the amount of expenditures of federal awards as defined by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the year ended September 30, 2017. At the point in time the expenditures of federal awards are finalized for the 2017 fiscal year, additional steps, if required, will be taken.

**NOTE 3: Deposits and Investments**

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

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**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 3: Deposits and Investments (cont.)**

Cash and investments as of September 30, 2018 consist of the following:

Cash on hand	\$ 5,650
Deposits with financial institutions	4,725,723
Short-term investments	11,646,234
Certificates of deposit	<u>9,138,723</u>
	<u><u>\$ 25,516,330</u></u>

**A. Cash Deposits**

At September 30, 2018, the County's cash deposits were entirely covered by FDIC insurance or by pledged collateral held by the County's bank in the County's name.

**B. Investments**

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversity, yield, and maturity and the quality and capability of investment management; include a list of types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act (Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, obligations of the U.S. Treasury, certain U.S. agencies, the State of Texas, certificates of deposit, certain municipal securities, money market savings accounts, repurchasing agreements, bankers acceptance, mutual funds, local government investment pools, guaranteed investment contracts, and common trust funds.

Investments at September 30, 2018 consisted of the following:

Investment Type	Amount	Weighted Average Maturity
Texpool	\$ 11,646,234	28 days
Certificates of deposit	<u>9,138,723</u>	180 days
	<u><u>\$ 20,784,957</u></u>	

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**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 3: Deposits and Investments (cont.)**

The County is a voluntary participant in the TexPool external investment pool. The State Comptroller of Public Accounts exercises responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. 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 market 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.

TexPool is subject to annual review by an independent auditor consistent with the Public Funds Investment Act. KPMG Peat Marwick, 111 Congress Avenue, Suite 1100, Austin, Texas 78701 performs the annual audit. In addition, TexPool is subject to review by the State Auditor's Office and by the Internal Auditor of the Comptroller's Office.

*Policies Governing Deposits and Investment and Analysis of Specific Deposit and Investment Risks:*

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end:

**Custodial Credit Risk – Deposits:** This is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County was not exposed to custodial credit risk because its deposits at year-end and during the year ended September 30, 2018 were covered by depository insurance or by pledged collateral held by the County's agent bank in the County's name.

**Custodial Credit Risk – Investment:** This is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are subject to custodial credit risk only if they are evidenced by securities that exist in physical or book entry form. Thus positions in external investment pools are not subject to custodial credit risk because they are not evidenced by securities that exist in physical or book entry form.

**Concentration of Credit Risk:** There is a risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risk, TexPool's investment policy allows the portfolio's investment manager to only invest in obligations of the U.S. Government, its agencies; repurchase agreements; and no-load AAAM money market mutual funds registered with the SEC.

As of September 30, 2018, TexPool's investment credit quality rating was AAAM (Standard & Poor's). The certificates of deposit are not rated.

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**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 3: Deposits and Investments (cont.)**

Interest Rate Risk: In accordance with its investment policy, the County manages its exposure to declines in fair value by structuring maturities to meet obligations of the County first and then achieve the highest rate of return of interest. When the County has funds not required to meet current obligations, maturity restraints will be imposed upon the investment strategy for each group of funds. The maximum allowable stated maturity of any individual investment owned by the County shall not exceed eighteen months from the time of purchase.

**NOTE 4: Capital Assets**

Capital asset activity for the year ended September 30, 2018 was as follows:

	October 1, 2017	Increase	Decrease	September 30, 2018
Government activities capital assets:				
Non-depreciable assets:				
Land	\$ 859,055	\$ 111,040	\$ -	\$ 970,095
Construction in progress	-	132,594	-	132,594
Total non-depreciable assets	<u>859,055</u>	<u>243,634</u>	<u>-</u>	<u>1,102,689</u>
Depreciable assets:				
Buildings	18,717,307	898,417	-	19,615,724
Furniture and equipment	16,133,158	1,734,814	(196,491)	17,671,481
Total depreciable assets	<u>34,850,465</u>	<u>2,633,231</u>	<u>(196,491)</u>	<u>37,287,205</u>
Totals at historic cost	<u>35,709,520</u>	<u>2,876,865</u>	<u>(196,491)</u>	<u>38,389,894</u>
Less accumulated depreciation:				
Buildings	(6,699,113)	(471,069)	-	(7,170,182)
Furniture and equipment	(10,717,047)	(889,221)	196,491	(11,409,777)
Total accumulated depreciation	<u>(17,416,160)</u>	<u>(1,360,290)</u>	<u>196,491</u>	<u>(18,579,959)</u>
Total capital assets, being depreciated, net	<u>17,434,305</u>	<u>1,272,941</u>	<u>-</u>	<u>18,707,246</u>
Governmental capital assets, net	<u>\$ 18,293,360</u>	<u>\$ 1,516,575</u>	<u>\$ -</u>	<u>\$ 19,809,935</u>

Infrastructure assets (roads and bridges) acquired prior to fiscal year 2004 are not included in Erath County's capital assets.

Current year depreciation expense was charged to governmental functions as follows:

Depreciation by function:	
General administration	\$ 140,570
Justice	60,063
Public safety	667,217
Public transportation	492,440
Total depreciation expense	<u>\$ 1,360,290</u>

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 5: Interfund Transactions**

The General Fund owed the Debt Service Fund \$647,568 for a transfer that had not been completed prior to year-end. This interfund balance is to be repaid or collected in the normal course of business, within one year of the fiscal year-end.

During the year ended September 30, 2018, Road and Bridge performed an interfund transfer to fund operations of the Maintenance Barn in the amount of \$240,000.

**NOTE 6: Long-Term Obligations**

During the year ended September 30, 2010, the Erath County Commissioners' Court determined that certificates of obligation should be issued pursuant to the provisions of the Certificates of Obligation Act of 1971, Section 271.046, Texas Local Government Code, for the purpose of (1) construction and renovation of the Erath County Jail and (2) professional services rendered in relation to the building project and the financing thereof.

The County issued Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2010 to provide funds for the aforementioned projects including the renovation and making improvements to the County Jail building and to pay costs related to the issuance of the Certificates.

The following are certificates outstanding at September 30, 2018:

	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Amount of Bond</u>
Certificates of obligation, Series 2010	3.85%	2010	2025	\$7,000,000

Annual debt service requirements to maturity for bonds are as follows:

Year Ending September 30,	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	467,000	116,674	\$ 583,674
2020	467,000	98,695	565,695
2021	467,000	80,715	547,715
2022	467,000	62,736	529,736
2023	467,000	44,756	511,756
2024-2026	929,000	35,670	964,670
	<u>\$ 3,264,000</u>	<u>\$ 439,246</u>	<u>\$ 3,703,246</u>

Long-term obligations include debt and compensated absences. Changes in long-term obligations for the period ended September 30, 2018, are as follows:

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 6: Long-Term Obligations (cont.)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Compensated absences	\$ 223,073	\$ 17,644	\$ -	\$ 240,717	\$ 211,831
Certificate of obligation	3,731,000	-	467,000	3,264,000	467,000
Capital lease	28,540	-	28,540	-	-
<b>Total Governmental Activities</b>	<u>\$ 3,982,613</u>	<u>\$ 17,644</u>	<u>\$ 495,540</u>	<u>\$ 3,504,717</u>	<u>\$ 678,831</u>

**NOTE 7: Commitments Under Operating Leases**

The County has entered into several lease agreements for photocopiers to be used in the County's various offices. Commitments under these lease agreements provide for minimum future lease payments as of September 30, 2018, as follows:

Year Ending September 30,	
2019	\$ 7,572
2020	631
Total Minimum Future Lease Obligations	<u>\$ 8,203</u>
Rental Expenditures in 2018	<u>\$ 16,300</u>

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 8: Risk Management**

The County has risk exposure in various areas including general liability, workers compensation, automobile liability, property damage, etc. To reduce its risk exposure in these areas, the County is a member of Texas Association of Counties Risk Pool (“the Pool”) for liability, property, and worker’s compensation. The Pool is a public entity risk pool and was created based on the general objectives of formulating, developing, and administering a program of self-insurance for membership and obtaining lower costs for coverage. The Pool coverage is offered through interlocal agreements between the Pool and counties. The Pool has the power to establish fees, contributions and methods for establishing rates. Under contract with the Pool, the Association provides for such services as claims administration and management, underwriting, loss control services and training and financial reporting for its members. The Association submits sealed bids to counties during the bid process. The Pool is governed by a Board of Directors made up of employees or officials of counties, which are members of the Pool. Member counties make contributions to the Pool, and the Pool provides insurance coverage and applicable reinsurance or stop loss coverage. The insurance policies carry various deductibles and aggregate maximum loss totals. The by-laws of the Pool are detailed in a separate document, which can be obtained from the Texas Association of Counties, 1210 San Antonio Street, Austin, TX 78701.

**Health Care**

During the year ended September 30, 2018, the employees of the County were covered by a health insurance plan. Employees had the option of participating in PPO provider plan. Employees, at their option, authorize payroll withholdings to pay remaining premiums for dependents. All premiums were paid to a licensed insurer. The plan was authorized by Article 3.51.2 of the Texas Insurance Code and was documented by contractual agreement.

**NOTE 9: Pension Plan**

**A. Plan Description**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

**B. Benefits Provided**

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 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 their employer.

See independent auditors’ report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9: Pension Plan (cont.)**

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 employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can expect 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-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. There are no automatic post-employment benefit changes, including automatic COLAs.

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefits terms:

Inactive employees of beneficiaries currently receiving benefits	109
Inactive employees entitled to but not yet receiving benefits	33
Active employees	192
	<u>334</u>

**C. Contributions**

The employer has elected the annually determined contribution rate (Variable Rate) plan provision of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 11.10% for the calendar year ending in 2018. The deposit rate payable by the employee members for calendar year 2018 is the rate of 7% as adopted by the governing body of the employer. The employee and employer deposit rates may be changed by the governing body of the employer within the options available in the TCDRS Act.

**D. Net Pension Liability**

The employer's Net Pension Liability (NPL) for the year ended September 30, 2018, was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions:*

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Investment Rate of Return	8.0%, net of pension plan investment expense, including inflation

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9: Pension Plan (cont.)**

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and .5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Mortality rates for depositing members were based on 90% of the RP-2014 Active Employee Mortality Table for males and females as appropriate, both projected with 110% of the MP-2014 Ultimate scale after 2014. Service retirees, beneficiaries and non-depositing members were based on the RP-2014 Healthy Annuitant Mortality Table, for males and females as appropriate, with adjustments, both projected with 110% of the MP-2014 Ultimate scale after 2014. Disabled retirees were based on RP-2014 Disabled Annuitant Mortality Table, for males and females as appropriate, with adjustments, both projected with 110% of the MP-2014 Ultimate scale after 2014.

As described above, updated mortality assumptions were adopted in 2017 and new annuity purchase rates were reflected for benefits earned after 2017. All other actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The numbers shown are based on January 2018 information for a 7-10 year time horizon and are re-assessed at a minimum every four years, and it is set based on a 30-year time horizon, the most recent analysis was performed in 2017 based on the period January 1, 2013 – December 31, 2016. Best estimates of geometric real rates of return (net of inflation, assumed at 1.95%) for each major asset class included in the target asset allocation (as adopted by the TCDRS board in April 2018) are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected minus inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.5%	4.55%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	16.0%	7.55%
Global Equities	MSCI World (net) Index	1.5%	4.85%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	11.0%	4.55%
Int'l Equities - Emerging Markets	MSCI Emergeng Markets (net) Index	8.0%	5.55%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.0%	0.75%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	8.0%	4.12%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.0%	8.06%
Distressed Debt	Cambridge Associates Distressed Securities Index	2.0%	6.30%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.0%	4.05%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.0%	6.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.0%	6.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	18.0%	4.10%
Total		100.0%	

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9: Pension Plan (cont.)**

*Discount Rate:*

The discount rate used to measure the Total Pension Liability was 8.1%. Using the alternative method, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments based on the funding requirements under the County's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the unfunded actuarial accrued liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the County is legally required to make the contribution specified in the funding policy.
3. The County assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the County is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and the net pension liability of the County is equal to the long-term assumed rate of return on investments.

	<b>Increase (Decrease)</b>		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2016	\$ 35,854,396	\$ 32,155,234	\$ 3,699,162
Changes for the year:			
Service cost	1,082,729	-	1,082,729
Interest on total pension liability	2,924,113	-	2,924,113
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(261,794)	-	(261,794)
Effect of assumptions changes or inputs	171,604	-	171,604
Refund of contributions	(213,022)	(213,022)	-
Benefit payments	(1,494,158)	(1,494,158)	-
Administrative expenses	-	(24,272)	24,272
Member contributions	-	547,908	(547,908)
Net investment income	-	4,688,430	(4,688,430)
Employer contributions	-	841,433	(841,433)
Other	-	(4,488)	4,488
Net changes	\$ 2,209,472	\$ 4,341,831	\$ (2,132,359)
<b>Balance at 12/31/2017</b>	<b>\$ 38,063,868</b>	<b>\$ 36,497,065</b>	<b>\$ 1,566,803</b>

See independent auditors' report.



**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

**NOTE 9: Pension Plan (cont.)**

*Sensitivity of the net pension liability to changes in the discount rate:*

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (7.1%) or 1-percentage point higher (9.1%) than the current rate:

	<b>1% Decrease in Discount Rate (7.10%)</b>	<b>Discount Rate (8.10%)</b>	<b>1% Increase in Discount Rate (9.10%)</b>
Total pension liability	\$ 42,789,142	\$ 38,063,868	\$ 34,058,959
Fiduciary net position	36,497,065	36,497,065	36,497,065
Net pension liability (asset)	\$ 6,292,077	\$ 1,566,803	\$ (2,438,106)

**E. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the internet at [www.tcdrs.org](http://www.tcdrs.org).

**F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended September 30, 2018, the County recognized pension expense of \$1,117,054.

As of September 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 295,256	\$ 90,028
Changes of assumptions	-	213,452
Net difference between projected and actual earnings	464,397	-
Contributions subsequent to the measurement date	-	621,556
Total	\$ 759,653	\$ 925,036

\$621,556 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2018. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Valuation year ended December 31:</b>	
2018	\$ 210,414
2019	152,944
2020	(400,007)
2021	(419,524)
2022	-
Thereafter	-

See independent auditors' report.

**ERATH COUNTY, TEXAS**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

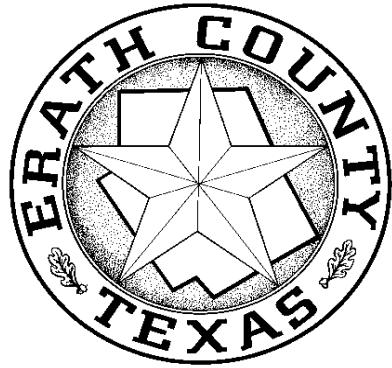
**NOTE 10: Commitments and Contingencies**

**Contingencies**

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds or any money received may be required and collectability of any related receivable at September 30, 2018, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulation governing the respective grant; therefore no provision has been recorded in the accompanying financial statements for such contingencies.

**Litigation**

The County Attorney has indicated that there are no lawsuits filed and pending against the County that will result in a material effect on the County's financial position.



**REQUIRED SUPPLEMENTARY INFORMATION**

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>REVENUES:</b>				
<b>Taxes:</b>				
Current taxes	\$ 9,604,273	\$ 9,604,273	\$ 9,633,904	\$ 29,631
Delinquent taxes	83,000	83,000	102,981	19,981
Penalty & interest	70,500	70,500	96,520	26,020
Mixed drink tax	95,000	95,000	127,342	32,342
Sales tax	2,100,000	2,100,000	2,568,270	468,270
Tax certificate	15,000	15,000	16,230	1,230
Late rendition penalty	7,000	7,000	3,089	(3,911)
<b>Total Taxes</b>	<b>11,974,773</b>	<b>11,974,773</b>	<b>12,548,336</b>	<b>573,563</b>
<b>General County</b>				
Interest	90,500	90,500	244,059	153,559
Tobacco settlement	2,000	2,000	42,210	40,210
State juror reimbursement	10,000	10,000	5,814	(4,186)
Workers comp adjustment	-	-	5,342	5,342
Health insurance reimbursement	-	-	5,014	5,014
Vending machines	-	-	327	327
General county miscellaneous	-	-	7,397	7,397
<b>Total General County</b>	<b>102,500</b>	<b>102,500</b>	<b>310,163</b>	<b>207,663</b>
<b>County Clerk</b>				
Drug court cost	1,200	1,200	788	(412)
Judicial support fee	200	200	133	(67)
Juror fee	-	-	89	89
Bond forfeiture	6,000	6,000	6,228	228
Judges education	500	500	565	65
Fees	427,600	427,600	392,138	(35,462)
5% cash bond	500	500	776	276
State traffic fee	100	100	28	(72)
Indigent legal	100	100	141	41
DPS arrest	1,500	1,500	1,103	(397)
EMS trauma	1,000	1,000	712	(288)
Other revenue	1,000	1,000	3,499	2,499
<b>Total County Clerk</b>	<b>439,700</b>	<b>439,700</b>	<b>406,200</b>	<b>(33,500)</b>
<b>Tax Collector/Assessor</b>				
TERP surcharge fee	1,500	1,500	1,639	139
Tax entity commission	38,000	38,000	37,800	(200)
Auto commission	95,000	95,000	113,279	18,279
Motor vehicle titles	40,000	40,000	44,970	4,970
Chapter 19 reimbursement	-	-	3,252	3,252
<b>Total Tax Collector/Assessor</b>	<b>174,500</b>	<b>174,500</b>	<b>200,940</b>	<b>26,440</b>
<b>Sanitation</b>				
Fees	40,000	40,000	60,290	20,290
<b>Total Sanitation</b>	<b>40,000</b>	<b>40,000</b>	<b>60,290</b>	<b>20,290</b>

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Election</b>				
Reimbursed election expense	13,000	13,000	26,281	13,281
Total Election	13,000	13,000	26,281	13,281
<b>Volunteer Fire Department</b>				
Workers comp refund	5,000	5,000	5,194	194
Grant revenue	-	4,645	5,645	1,000
Miscellaneous	-	-	493	493
Total Volunteer Fire Department	5,000	9,645	11,332	194
<b>911 Emergency</b>				
COG reimbursement 911	35,000	35,000	19,514	(15,486)
Total 911 Emergency	35,000	35,000	19,514	(15,486)
<b>District Judge</b>				
Reimbursements	-	-	60	60
Total District Judge	-	-	60	60
<b>District Clerk</b>				
Restitution	-	-	211	211
Drug court cost	-	-	102	102
Family violence fee	-	-	143	143
Judicial support fee	-	-	23	23
AG citation fee	4,000	4,000	8,190	4,190
AG motion fee	-	-	441	441
Court appointed attorney	16,000	16,000	9,836	(6,164)
Fees	148,000	148,000	137,276	(10,724)
Jury trial tee	1,200	1,200	961	(239)
5% cash bond	-	-	12	12
Court reporter fee	4,500	4,500	5,775	1,275
Consolidated court cost	750	750	524	(226)
AG child support	600	600	860	260
Time payments	800	800	446	(354)
EMS trauma	100	100	51	(49)
Indigent legal	200	200	255	55
Bureau of vital statistics	150	150	208	58
Other	-	-	1,206	1,206
Total District Clerk	176,300	176,300	166,520	(9,780)
<b>District Attorney</b>				
Judicial district apportionment	27,500	27,500	18,333	(9,167)
Assistant DA longevity	980	980	1,420	440
Miscellaneous	4,343	4,343	4,443	100
Total District Attorney	32,823	32,823	24,196	(8,627)

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>District Court</b>				
Appointed attorney	30,000	30,000	32,340	2,340
Total District Court	30,000	30,000	32,340	2,340
<b>County Attorney</b>				
State salary allocation	70,000	70,000	70,000	-
Court apportionment	8,600	8,600	5,473	(3,127)
Miscellaneous	-	-	110	110
Total County Attorney	78,600	78,600	75,583	(3,017)
<b>Court At Law</b>				
State salary allocation	84,000	84,000	84,000	-
Court apportionment	40,000	40,000	31,324	(8,676)
Probate fees	-	-	226	226
Total Court At Law	124,000	124,000	115,550	(8,450)
<b>Justice of The Peace #1</b>				
Judicial fee	1,000	1,000	1,275	275
City apportionment	136,256	136,256	132,737	(3,519)
Jury fee	650	650	850	200
Expungent fee	-	-	389	389
Fees	137,000	137,000	151,001	14,001
Defensive driving	2,000	2,000	3,198	1,198
Traffic	2,000	2,000	3,591	1,591
Consolidated court cost	6,200	6,200	8,509	2,309
Child safety	-	-	409	409
Indigent legal	8,000	8,000	11,915	3,915
Arrest fee	5,800	5,800	8,220	2,420
Time payments	2,200	2,200	2,506	306
Motor carrier fee	3,000	3,000	1,500	(1,500)
Child safety seat	-	-	172	172
Other	-	-	919	919
Total Justice of The Peace #1	304,106	304,106	327,191	23,085
<b>Justice of The Peace #2</b>				
Judicial fee	200	200	265	65
Jury fee	-	-	177	177
Fees	40,000	40,000	39,953	(47)
Defensive driving	750	750	792	42
Traffic	750	750	803	53
Consolidated court cost	1,600	1,600	1,770	170
DPS arrest	1,500	1,500	1,710	210
Time payments	-	-	206	206
Motor carrier	-	-	1,500	1,500
Child safety	-	-	45	45
Other	-	-	193	193
Total Justice of The Peace #2	44,800	44,800	47,414	2,614

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Sheriff</b>				
Crime victim reimbursement	2,000	2,000	14,791	12,791
Fees	48,000	48,000	39,707	(8,293)
Visual recorder fee	1,800	1,800	1,073	(727)
Bail bond fee	1,200	1,200	1,217	17
Estray cattle	5,000	5,000	5,049	49
State inmate reimbursement	5,000	5,000	6,355	1,355
City of Dublin inmates	2,000	2,000	500	(1,500)
City of Stephenville inmates	15,000	15,000	15,800	800
Inmate phone commission	35,000	35,000	59,203	24,203
Extradition reimbursement	600	600	4,286	3,686
Inmate SSA	1,200	1,200	2,600	1,400
Insurance claim reimbursement	-	11,319	32,952	21,633
Grant revenues	4,200	4,200	-	(4,200)
Auto claim transport	-	-	1,500	1,500
Inmate housing revenue	80,000	80,000	168,640	88,640
Total Sheriff	201,000	212,319	353,673	141,354
<b>Constable #1</b>				
Fees	20,000	20,000	33,840	13,840
Total Constable #1	20,000	20,000	33,840	13,840
<b>Constable #2</b>				
Fees	3,000	3,000	5,700	2,700
Total Constable #2	3,000	3,000	5,700	2,700
<b>Pretrial Diversion</b>				
Fees	125	125	1,023	898
Total Pretrial Diversion	125	125	1,023	898
<b>Emergency Medical Services</b>				
Charges for services	142,000	142,000	225,101	83,101
Other	-	-	4,151	4,151
Total Emergency Medical Services	142,000	142,000	229,252	87,252
<b>Indigent Healthcare</b>				
Inmate Medical Copay	7,000	7,000	6,355	(645)
Interest	4,500	4,500	27,092	22,592
Other	-	-	1,238	1,238
Total Indigent Healthcare	11,500	11,500	34,685	23,185
<b>TOTAL REVENUES</b>	13,952,727	13,968,691	15,030,083	1,059,899

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>EXPENDITURES:</b>				
<b>County Judge</b>				
Salary	166,639	166,639	165,428	1,211
Operating	8,550	8,550	5,483	3,067
Supplies	2,000	2,000	1,962	38
Schools & dues	6,250	6,250	2,344	3,906
Equipment	3,500	3,500	2,251	1,249
Total County Judge	<u>186,939</u>	<u>186,939</u>	<u>177,468</u>	<u>9,471</u>
<b>County Clerk</b>				
Salary	439,980	439,980	418,643	21,337
Operating	4,500	3,500	2,415	1,085
Supplies	9,650	12,650	12,299	351
Schools & dues	7,500	3,500	2,480	1,020
Software/hardware maintenance	28,097	28,097	26,219	1,878
Equipment	1,500	3,500	1,600	1,900
Total County Clerk	<u>491,227</u>	<u>491,227</u>	<u>463,656</u>	<u>27,571</u>
<b>County Auditor</b>				
Salary	209,616	209,616	202,967	6,649
Operating	2,020	1,620	1,180	440
Supplies	3,200	3,555	3,459	96
Schools & dues	7,000	5,435	5,433	2
Equipment	3,570	4,338	3,623	715
Software/hardware maintenance	17,900	19,967	19,714	253
Total County Auditor	<u>243,306</u>	<u>244,531</u>	<u>236,376</u>	<u>8,155</u>
<b>County Treasurer</b>				
Salary	241,091	241,091	223,873	17,218
Operating	4,320	8,320	3,127	5,193
Advertising	10,000	6,000	3,755	2,245
Supplies	5,850	5,850	4,908	942
Schools & dues	7,500	7,500	5,325	2,175
Equipment	4,000	4,000	841	3,159
Software/hardware maintenance	12,900	12,900	12,647	253
Drug screening	7,000	7,000	5,422	1,578
Total County Treasurer	<u>292,661</u>	<u>292,661</u>	<u>259,898</u>	<u>32,763</u>



ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Tax Assessor/Collector</b>				
Salary	632,396	632,396	628,147	4,249
Operating	85,650	86,650	64,771	21,879
Advertising	3,200	-	-	-
Supplies	18,000	18,000	15,505	2,495
Schools & dues	4,500	5,500	4,849	651
Equipment	4,500	6,700	5,990	710
Software/hardware maintenance	15,000	15,000	14,898	102
Data processing	18,500	17,500	13,128	4,372
Total Tax Assessor/Collector	<u>781,746</u>	<u>781,746</u>	<u>747,288</u>	<u>34,458</u>
<b>Veteran's Service</b>				
Salary	30,888	30,888	25,116	5,772
Operating	2,668	1,703	1,010	693
Supplies	1,000	550	283	267
Advertising	200	200	50	150
Equipment	-	965	954	11
Software/hardware maintenance	-	450	449	1
Total Veteran's Service	<u>34,756</u>	<u>34,756</u>	<u>27,862</u>	<u>6,894</u>
<b>Sanitation</b>				
Salary	126,856	126,856	65,521	61,335
Operating	5,200	5,200	2,327	2,873
Supplies	1,000	1,000	302	698
Schools & dues	500	1,000	421	579
Equipment	4,298	3,798	948	2,850
Software/hardware maintenance	2,000	2,000	400	1,600
Fuel	2,500	2,500	2,365	135
Travel	500	500	500	-
Total Sanitation	<u>142,854</u>	<u>142,854</u>	<u>72,784</u>	<u>70,070</u>
<b>Elections</b>				
Salary	10,765	14,195	13,584	611
Operating	40,100	36,670	24,127	12,543
Supplies	5,000	5,000	4,286	714
Equipment	552,000	552,000	346,399	205,601
Software/hardware maintenance	16,000	16,000	-	16,000
Total Elections	<u>623,865</u>	<u>623,865</u>	<u>388,396</u>	<u>235,469</u>

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Fire Suppression</b>				
Salary	420	420	420	-
Operating	74,200	67,712	67,440	272
Schools and dues	3,000	200	125	75
Equipment	12,000	15,703	15,331	372
Software/hardware maintenance	855	1,323	1,323	-
EMS	101,742	103,115	103,114	1
Volunteer fire departments	267,634	277,396	272,755	4,641
<b>Total Fire Suppression</b>	<b>459,851</b>	<b>465,869</b>	<b>460,508</b>	<b>5,361</b>
<b>Non-Departmental</b>				
Salary	-	29,861	29,742	119
Operating	1,377,320	752,050	509,233	242,817
Advertising	8,000	8,000	5,377	2,623
Schools & dues	2,500	2,500	1,325	1,175
Equipment	30,000	30,000	20,109	9,891
Professional services	68,500	75,400	60,290	15,110
Software/hardware maintenance	136,500	136,500	58,111	78,389
Pauper burials	5,000	2,000	1,013	987
Autopsies	100,000	109,000	105,606	3,394
Historical society	1,500	1,500	514	986
Erath county senior citizens	18,000	18,000	18,000	-
Central appraisal district allocation	368,367	368,367	362,049	6,318
Erath county trapper	38,400	39,600	39,600	-
Humane society	18,000	18,000	18,000	-
Capital projects	2,020,000	2,049,000	1,170,492	878,508
Storm-related repairs	1,000	1,000	-	1,000
<b>Total Non-Departmental</b>	<b>4,193,087</b>	<b>3,640,778</b>	<b>2,399,461</b>	<b>1,241,317</b>
<b>911 Emergency</b>				
Addressing contract	45,000	45,000	45,000	-
<b>Total 911 Emergency</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
<b>District Judge</b>				
Salary	310,118	310,118	297,173	12,945
Operating	2,600	2,600	2,179	421
Supplies	4,000	4,000	2,384	1,616
Schools & dues	7,000	7,000	3,484	3,516
Law books/online research	4,500	4,500	651	3,849
Equipment	10,200	10,200	3,626	6,574
Software/hardware maintenance	4,922	4,922	1,782	3,140
<b>Total District Judge</b>	<b>343,340</b>	<b>343,340</b>	<b>311,279</b>	<b>32,061</b>

**ERATH COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>District Clerk</b>				
Salary	287,738	287,738	285,570	2,168
Operating	7,600	9,480	8,927	553
Supplies	5,800	7,160	7,110	50
Schools & dues	5,500	4,530	4,529	1
Equipment	1,300	230	153	77
Software/hardware maintenance	25,147	26,647	26,144	503
Total District Clerk	<u>333,085</u>	<u>335,785</u>	<u>332,433</u>	<u>3,352</u>
<b>District Attorney</b>				
Salary	379,793	380,675	368,846	11,829
Operating	29,414	28,614	6,183	22,431
Supplies	9,000	9,000	7,670	1,330
Schools & dues	10,000	10,000	8,578	1,422
Equipment	3,800	3,800	2,895	905
Law books/online research	2,200	2,200	1,454	746
Software/hardware maintenance	12,887	12,887	12,647	240
Fuel	1,000	1,800	1,697	103
Professional fees	25,000	24,118	5,385	18,733
Total District Attorney	<u>473,094</u>	<u>473,094</u>	<u>415,355</u>	<u>57,739</u>
<b>District Court</b>				
Administration	4,000	4,000	3,150	850
Transcript	15,000	15,000	4,331	10,669
Court Expense	43,000	41,500	2,749	38,751
Equipment	17,500	17,500	437	17,063
Professional fees	15,000	15,000	561	14,439
Civil attorney ad litem	35,000	35,000	7,775	27,225
Criminal attorney ad litem	120,000	120,000	78,161	41,839
Petit jury	20,000	19,500	4,715	14,785
Grand jury	6,000	6,000	2,665	3,335
Jury meals	1,000	1,000	259	741
Jury commission	1,000	1,000	-	1,000
Crime victims jury	750	750	75	675
Cross timbers jury	3,500	3,500	1,465	2,035
Juror donation	-	2,000	1,205	795
Erath county child welfare	3,500	3,500	2,765	735
Total District Court	<u>285,250</u>	<u>285,250</u>	<u>110,313</u>	<u>174,937</u>
<b>County Attorney</b>				
Salary	340,860	340,860	339,768	1,092
Operating	2,540	2,540	1,654	886
Supplies	2,500	3,885	3,816	69
Schools & dues	3,200	3,200	2,595	605
Law books/online research	1,800	1,800	924	876
Equipment	2,100	1,500	1,101	399
Software/hardware maintenance	21,865	21,865	21,459	406
Court expense	785	-	-	-
Total County Attorney	<u>375,650</u>	<u>375,650</u>	<u>371,317</u>	<u>4,333</u>

**ERATH COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Court At Law</b>				
Salary	272,155	272,155	263,979	8,176
Operating	21,400	27,600	26,075	1,525
Supplies	800	800	768	32
Schools & dues	1,500	900	791	109
Law books/online research	1,800	2,300	2,032	268
Attorney ad litem	100,000	116,050	112,848	3,202
Juror donation	-	250	-	250
Petit jury	2,000	200	105	95
Crime victims	500	100	-	100
Cross timbers	500	500	10	490
Erath county child welfare	1,700	700	35	665
Professional fees	4,000	550	550	-
Software/hardware maintenance	4,922	4,922	4,502	420
<b>Total Court At Law</b>	<b>411,277</b>	<b>427,027</b>	<b>411,695</b>	<b>15,332</b>
<b>Justice of The Peace #1</b>				
Salary	249,204	249,204	246,964	2,240
Operating	2,420	2,420	2,476	(56)
Supplies	4,500	3,200	1,991	1,209
Schools & dues	2,500	2,500	1,388	1,112
Law books/online research	2,000	2,000	1,741	259
Equipment	-	1,300	1,300	-
Petit Jury	2,700	2,450	1,080	1,370
Crime victims	650	650	130	520
Cross timbers	500	500	290	210
Juror donation	-	250	210	40
Erath county child welfare	500	500	160	340
Professional fees	500	500	-	500
Software/hardware maintenance	-	-	1,610	(1,610)
<b>Total Justice of the Peace #1</b>	<b>265,474</b>	<b>265,474</b>	<b>259,340</b>	<b>6,134</b>
<b>Justice of the Peace #2</b>				
Salary	125,925	125,925	125,332	593
Operating	4,500	4,658	2,715	1,943
Supplies	1,700	1,542	503	1,039
Schools & dues	2,500	2,500	1,502	998
Crime victims	300	300	-	300
Cross timbers	300	300	-	300
Erath county child welfare	800	800	-	800
Equipment	500	500	38	462
Software/hardware maintenance	7,405	7,405	7,163	242
<b>Total Justice of the Peace #2</b>	<b>143,930</b>	<b>143,930</b>	<b>137,253</b>	<b>6,677</b>

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Facilities</b>				
Salary	175,814	175,814	142,507	33,307
Utilities	100,000	100,000	72,333	27,667
Supplies	2,800	2,500	492	2,008
Advertising	-	-	-	-
Operating	61,285	61,968	31,028	30,940
Equipment	12,600	43,655	42,066	1,589
Fuel	335	427	370	57
Building maintenance	305,700	278,170	185,696	92,474
Total Facilities	<u>658,534</u>	<u>662,534</u>	<u>474,492</u>	<u>188,042</u>
<b>Sheriff</b>				
Salary	2,319,267	2,316,992	2,115,628	201,364
Operating	140,745	153,201	132,549	20,652
Estray cattle	18,500	8,400	6,505	1,895
Supplies	18,500	20,500	18,628	1,872
Advertising	-	1,000	495	505
Schools & dues	23,800	34,901	33,873	1,028
Equipment	29,090	356,807	345,722	11,085
Fuel	75,000	80,000	80,410	(410)
Software/hardware maintenance	42,000	47,581	45,964	1,617
Professional fees	15,000	4,265	4,225	40
Principal expense	-	29,679	28,540	1,139
Interest expense	-	-	1,139	(1,139)
Total Sheriff	<u>2,681,902</u>	<u>3,053,326</u>	<u>2,813,678</u>	<u>239,648</u>
<b>Jail</b>				
Salary	1,490,103	1,489,878	1,200,576	289,302
Operating	164,360	164,160	138,655	25,505
Utilities	100,000	120,000	119,997	3
Supplies	43,000	39,500	36,013	3,487
Schools & dues	26,000	32,900	22,891	10,009
Equipment	2,500	122,700	118,661	4,039
Building repair/maintenance	33,000	41,000	35,025	5,975
Prisoner Food	170,000	150,000	121,127	28,873
Software/hardware maintenance	3,990	4,590	4,590	-
Total Jail	<u>2,032,953</u>	<u>2,164,728</u>	<u>1,797,535</u>	<u>367,193</u>
<b>Highway Patrol</b>				
Salary	54,618	54,618	55,182	(564)
Supplies	875	875	708	167
Schools & dues	-	700	586	114
Weights & measures	250	250	-	250
Equipment	2,090	1,390	-	1,390
Total Highway Patrol	<u>57,833</u>	<u>57,833</u>	<u>56,476</u>	<u>1,357</u>

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Constable #1</b>				
Salary	67,380	67,380	65,868	1,512
Operating	3,325	3,325	1,918	1,407
Supplies	500	500	353	147
Schools & dues	1,300	60	60	-
Fuel	3,000	3,000	2,697	303
Equipment	500	1,740	1,534	206
Total Constable #1	<u>76,005</u>	<u>76,005</u>	<u>72,430</u>	<u>3,575</u>
<b>Constable #2</b>				
Salary	68,307	68,307	66,314	1,993
Operating	3,428	3,428	2,343	1,085
Supplies	500	500	52	448
Schools & dues	1,250	1,250	-	1,250
Fuel	1,000	1,000	724	276
Equipment	1,750	1,750	-	1,750
Total Constable #2	<u>76,235</u>	<u>76,235</u>	<u>69,433</u>	<u>6,802</u>
<b>Probation</b>				
Juvenile probation office rent	18,000	18,000	18,000	-
Operating	2,500	2,500	795	1,705
Equipment	1,800	1,800	-	1,800
Juvenile board fund allocation	52,469	52,469	52,469	-
Total Probation	<u>74,769</u>	<u>74,769</u>	<u>71,264</u>	<u>3,505</u>
<b>County Extension Agents</b>				
Salary	145,996	145,996	124,140	21,856
Operating	2,813	2,813	2,782	31
Livestock show	8,500	8,500	7,347	1,153
Supplies	2,400	2,442	2,442	-
Schools & dues	2,000	2,000	1,909	91
Equipment	2,100	2,100	1,058	1,042
Travel	16,000	15,958	12,013	3,945
Demonstration	600	600	172	428
Total County Extension Agents	<u>180,409</u>	<u>180,409</u>	<u>151,863</u>	<u>28,546</u>
<b>Pretrial Diversion</b>				
Salary	66,539	66,539	63,096	3,443
Operating	3,831	3,831	2,538	1,293
Supplies	1,370	1,370	656	714
Schools & dues	1,000	1,000	871	129
Equipment	130	130	-	130
Fuel	1,750	1,750	1,362	388
Total Pretrial Diversion	<u>74,620</u>	<u>74,620</u>	<u>68,523</u>	<u>6,097</u>

ERATH COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget - Positive (Negative)
<b>Information Technology</b>				
Salary	73,050	73,050	74,930	(1,880)
Supplies	1,000	900	879	21
Schools & dues	1,000	1,000	175	825
Software/hardware maintenance	10,300	10,300	6,000	4,300
Total Information Technology	<u>85,350</u>	<u>85,250</u>	<u>81,984</u>	<u>3,266</u>
<b>Emergency Medical Services</b>				
Salary	958,587	958,587	923,677	34,910
Operating	97,400	96,250	61,134	35,116
Supplies	39,000	37,963	28,319	9,644
Advertising	200	200	-	200
Schools & dues	11,000	9,400	4,430	4,970
Equipment	57,500	88,475	87,892	583
Software/hardware maintenance	3,000	3,000	2,095	905
Professional services	6,000	6,000	6,000	-
Fuel	15,000	15,000	11,284	3,716
Dublin ambulance service	28,000	47,612	47,148	464
Total Emergency Medical Services	<u>1,215,687</u>	<u>1,262,487</u>	<u>1,171,979</u>	<u>90,508</u>
<b>Emergency Management</b>				
Salary	95,345	93,345	89,834	3,511
Operating	11,750	8,750	3,923	4,827
Supplies	4,000	3,000	2,300	700
Schools & dues	5,000	4,000	2,412	1,588
Equipment	18,250	28,250	9,882	18,368
Software/hardware maintenance	2,500	1,500	120	1,380
Fuel	4,000	2,000	1,407	593
Total Emergency Management	<u>140,845</u>	<u>140,845</u>	<u>109,878</u>	<u>30,967</u>
<b>Indigent Healthcare</b>				
Supplies	2,750	2,750	1,376	1,374
Healthcare - jail	180,000	180,000	118,372	61,628
Healthcare	570,014	570,014	179,019	390,995
HOPE Clinic	25,000	25,000	25,000	-
Professional fees	50,000	50,000	-	50,000
Software/hardware maintenance	15,000	15,000	12,708	2,292
Pecan Valley MHMR	25,000	25,000	25,000	-
Total Indigent Healthcare	<u>867,764</u>	<u>867,764</u>	<u>361,475</u>	<u>506,289</u>
<b>TOTAL EXPENDITURES</b>	<u>18,349,298</u>	<u>18,376,581</u>	<u>14,928,692</u>	<u>3,447,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,396,571)</u>	<u>(4,407,890)</u>	<u>101,391</u>	<u>4,507,788</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of assets	-	-	7,300	(7,300)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>7,300</u>	<u>(7,300)</u>
Net Change in Fund Balance	(4,396,571)	(4,407,890)	108,691	4,515,088
Fund Balance-Beginning	17,606,389	17,606,389	17,606,389	-
Fund Balance-Ending	<u>\$ 13,209,818</u>	<u>\$ 13,198,499</u>	<u>\$ 17,715,080</u>	<u>\$ 4,515,088</u>

**ERATH COUNTY**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY**  
**AND RELATED RATIOS**  
**Last 10 Years (will ultimately be displayed)**

<b>Total Pension Liability</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Service Cost	\$ 1,082,729	\$ 1,061,170	\$ 909,594	\$ 917,752
Interest on total pension liability	2,924,113	2,686,025	2,503,916	2,291,796
Effect of plan changes	-	-	664,792	-
Effect of assumption changes or inputs	171,604	-	338,995	-
Effect of economic/demographic (gains) or losses	(261,794)	180,055	(395,640)	39,025
Benefit payments/refunds of contributions	(1,707,180)	(1,399,555)	(1,313,254)	(930,118)
<b>Net Change in Total Pension Liability</b>	<b>2,209,472</b>	<b>2,527,695</b>	<b>2,708,403</b>	<b>2,318,455</b>
<b>Total Pension Liability, beginning</b>	<b>35,854,396</b>	<b>33,326,701</b>	<b>30,618,299</b>	<b>28,299,844</b>
<b>Total Pension Liability, ending (a)</b>	<b>\$ 38,063,868</b>	<b>\$ 35,854,396</b>	<b>\$ 33,326,702</b>	<b>\$ 30,618,299</b>
<b>Fiduciary Net Position</b>				
Employer contributions	\$ 841,433	\$ 862,429	\$ 1,354,107	\$ 1,285,545
Member contributions	547,908	541,435	513,054	508,998
Investment income net of investment expenses	4,688,430	2,208,516	(120,627)	1,852,972
Benefit payments/refunds of contributions	(1,707,180)	(1,399,555)	(1,313,254)	(930,118)
Administrative expenses	(24,272)	(24,004)	(21,304)	(21,569)
Other	(4,488)	185,453	55,414	(1,334)
<b>Net Change in Fiduciary Net Position</b>	<b>4,341,831</b>	<b>2,374,274</b>	<b>467,390</b>	<b>2,694,494</b>
<b>Fiduciary Net Position, beginning</b>	<b>32,155,234</b>	<b>29,780,960</b>	<b>29,313,571</b>	<b>26,619,077</b>
<b>Fiduciary Net Position, ending (b)</b>	<b>\$ 36,497,065</b>	<b>\$ 32,155,234</b>	<b>\$ 29,780,961</b>	<b>\$ 29,313,571</b>
<b>Net Pension Liability (Asset), ending = (a) - (b)</b>	<b>\$ 1,566,803</b>	<b>\$ 3,699,162</b>	<b>\$ 3,545,741</b>	<b>\$ 1,304,728</b>
<b>Fiduciary net position as a % of total pension liability</b>	<b>95.88%</b>	<b>89.68%</b>	<b>89.36%</b>	<b>95.74%</b>
<b>Pensionable covered payroll</b>	<b>\$ 7,827,256</b>	<b>\$ 7,734,783</b>	<b>\$ 7,329,338</b>	<b>\$ 7,064,263</b>
<b>Net pension liability as a % of covered payroll</b>	<b>20.02%</b>	<b>47.83%</b>	<b>48.38%</b>	<b>18.47%</b>

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented



**ERATH COUNTY**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**Last 10 Years**

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2008	562,925	562,925	-	6,261,681	9.0%
2009	629,805	629,805	-	6,772,094	9.3%
2010	698,859	698,859	-	7,023,709	9.9%
2011	698,234	698,234	-	6,975,380	10.0%
2012	755,633	755,633	-	7,251,806	10.4%
2013	745,200	745,200	-	6,893,642	10.8%
2014	785,545	1,285,545	(500,000)	7,064,263	18.2%
2015	779,107	1,354,107	(575,000)	7,329,338	18.5%
2016	862,429	862,429	-	7,734,783	11.2%
2017	841,433	841,433	-	7,827,256	10.8%

**ERATH COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Budgetary Information**

Annual budgets are adopted on the cash basis of accounting for the General Fund, certain Special Revenue Funds, Capital Projects Fund, and Debt Service Fund. The County employs an encumbrance system as a method of accomplishing budgetary control. At year end, open encumbrances are closed, and departments are required to re-appropriate those funds in the following year's budget.

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget request and holds an informal hearing when needed. Before October 1, a proposed budget is presented to Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the condition of various funds and accounts.

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. No amendments may be made without Commissioners' Court approval to the total budget for each department within a fund. Thus, the legal level of budgetary control is at the department level. No supplemental appropriations were required during the year.

**Retirement Schedules**

***Valuation Date***

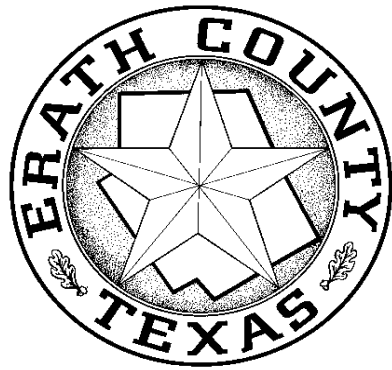
Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later. GASB 68, Paragraph 81.2.b requires that the data in the Schedule of Contributions be presented as of the District's current fiscal year as opposed to the valuation measurement date as provided in other schedules of these financial statements.

**ERATH COUNTY, TEXAS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**Retirement Schedules (cont'd)**

***Methods and Assumptions Used to Determine Contribution Rates***

<b>Actuarial Cost Method</b>	Entry Age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	12.0 years (based on contribution rate calculated in 12/31/17 valuation)
<b>Asset Valuation Method</b>	5-year smoothed market
<b>Inflation</b>	2.75%
<b>Salary Increases</b>	Varies by age and service. 4.9% average over career including inflation.
<b>Investment Rate of Return</b>	8.00%, net of administrative and investment expenses, including inflation
<b>Retirement Age</b>	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
<b>Mortality</b>	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
<b>Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions</b>	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected.
<b>Changes in Plan Provisions Reflected in the Schedule</b>	2015: No changes in plan provisions were reflected in the Schedule 2016: Employer contributions reflect that a 100% CPI COLA was adopted. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017



## **COMBINING FUND STATEMENTS**

ERATH COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 ROAD AND BRIDGE FUNDS  
 SEPTEMBER 30, 2018

	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Maintenance Barn	Total Road and Bridge Funds
<b>ASSETS</b>						
Cash and investments	\$ 1,398,155	\$ 1,449,871	\$ 1,799,605	\$ 754,452	\$ 21,708	\$ 5,423,791
Receivables (net of allowance for uncollectible)	19,584	23,247	25,084	22,514	4	90,433
Other assets	4,164	6,295	3,819	4,766	2,057	21,101
Total Assets	<u>\$ 1,421,903</u>	<u>\$ 1,479,413</u>	<u>\$ 1,828,508</u>	<u>\$ 781,732</u>	<u>\$ 23,769</u>	<u>\$ 5,535,325</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 9,087	\$ 62,547	\$ 83,414	\$ 33,005	\$ 7,989	\$ 196,042
Salary payable	12,679	18,234	16,263	12,614	5,087	64,877
Total Liabilities	<u>21,766</u>	<u>80,781</u>	<u>99,677</u>	<u>45,619</u>	<u>13,076</u>	<u>260,919</u>
Deferred inflows:						
Deferred property taxes	<u>5,075</u>	<u>6,017</u>	<u>6,505</u>	<u>5,804</u>	<u>-</u>	<u>23,401</u>
Fund Balances:						
Committed	<u>1,395,062</u>	<u>1,392,615</u>	<u>1,722,326</u>	<u>730,309</u>	<u>10,693</u>	<u>5,251,005</u>
Total Fund Balances	<u>1,395,062</u>	<u>1,392,615</u>	<u>1,722,326</u>	<u>730,309</u>	<u>10,693</u>	<u>5,251,005</u>
Total Liabilities, Deferred inflows, and Fund Balances	<u>\$ 1,421,903</u>	<u>\$ 1,479,413</u>	<u>\$ 1,828,508</u>	<u>\$ 781,732</u>	<u>\$ 23,769</u>	<u>\$ 5,535,325</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - ROAD AND BRIDGE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Maintenance Barn	Total Road and Bridge Funds
<b>REVENUES:</b>						
Taxes:						
Property taxes						
Current	\$ 804,989	\$ 953,684	\$ 1,032,066	\$ 920,112	\$ -	\$ 3,710,851
Delinquent	8,524	10,122	10,906	9,728	-	39,280
Penalty & interest	7,961	10,275	10,006	9,715	-	37,957
Intergovernmental	17,454	72,850	115,657	19,950	-	225,911
Auto registrations	215,785	255,673	276,629	246,771	-	994,858
Interest	23,865	24,007	31,397	14,049	-	93,318
Miscellaneous	2,000	100,218	-	-	17	102,235
<b>Total Revenues</b>	<b>1,080,578</b>	<b>1,426,829</b>	<b>1,476,661</b>	<b>1,220,325</b>	<b>17</b>	<b>5,204,410</b>
<b>EXPENDITURES:</b>						
Salaries	423,918	575,082	558,003	470,484	155,850	2,183,337
Equipment	-	73,432	284,375	284,276	16,544	658,627
Equipment repair	47,232	86,167	70,300	49,193	30,028	282,920
Fuel	59,532	95,420	79,645	83,109	6,244	323,950
Road expense	187,241	238,341	402,113	345,555	-	1,173,250
Operating	21,375	44,815	84,208	19,780	33,481	203,659
<b>Total Expenditures</b>	<b>739,298</b>	<b>1,113,257</b>	<b>1,478,644</b>	<b>1,252,397</b>	<b>242,147</b>	<b>4,825,743</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	341,280	313,572	(1,983)	(32,072)	(242,130)	378,667
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	240,000	240,000
Proceeds from sale of assets	3,823	-	-	-	660	4,483
Transfers out	(60,000)	(60,000)	(60,000)	(60,000)	-	(240,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(56,177)</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>240,660</b>	<b>4,483</b>
Net Changes in Fund Balances	285,103	253,572	(61,983)	(92,072)	(1,470)	383,150
Fund Balance-Beginning	1,109,959	1,139,043	1,784,309	822,381	12,163	4,867,855
Fund Balance-Ending	\$ 1,395,062	\$ 1,392,615	\$ 1,722,326	\$ 730,309	\$ 10,693	\$ 5,251,005

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - ROAD AND BRIDGE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance With
	Original	Final	GAAP BASIS (See Note)	Final Budget Positive (Negative)
<b>REVENUES:</b>				
Taxes:				
Property taxes				
Current	\$ 3,696,227	\$ 3,696,227	\$ 3,710,851	\$ 14,624
Delinquent	31,000	31,000	39,280	8,280
Penalty & Interest	31,000	31,000	37,957	6,957
Intergovernmental	36,200	36,200	225,911	189,711
Auto registrations	944,800	944,800	994,858	50,058
Interest	22,525	22,525	93,318	70,793
Miscellaneous	-	-	102,235	102,235
<b>Total Revenues</b>	<b>4,761,752</b>	<b>4,761,752</b>	<b>5,204,410</b>	<b>442,658</b>
<b>EXPENDITURES:</b>				
Salaries	2,414,827	2,414,827	2,183,337	231,490
Equipment	1,417,783	1,409,818	658,627	751,191
Equipment Repair	360,600	350,284	282,920	67,364
Fuel	326,000	352,655	323,950	28,705
Road Expense	1,738,600	1,899,145	1,173,250	725,895
Operating	351,304	382,385	203,659	178,726
<b>Total Expenditures</b>	<b>6,609,114</b>	<b>6,809,114</b>	<b>4,825,743</b>	<b>1,983,371</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,847,362)	(2,047,362)	378,667	2,426,029
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	257,532	257,532	240,000	(17,532)
Proceeds from Sale of Assets	-	-	4,483	4,483
Transfers Out	(257,532)	(257,532)	(240,000)	17,532
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>4,483</b>	<b>4,483</b>
Net Changes in Fund Balances	(1,847,362)	(2,047,362)	383,150	2,430,512
Fund Balance-Beginning	4,867,855	4,867,855	4,867,855	-
Fund Balance-Ending	\$ 3,020,493	\$ 2,820,493	\$ 5,251,005	\$ 2,430,512

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	JP#1 Technology Fund	JP#2 Technology Fund	County Clerk Technology Fund	District Clerk Technology Fund
<b>ASSETS</b>				
Cash and investments	\$ 143,654	\$ 29,077	\$ 7,466	\$ 29,105
Receivables (net of Allowance for Uncollectible)	573	172	29	319
Other assets	1,851	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 146,078</u>	<u>\$ 29,249</u>	<u>\$ 7,495</u>	<u>\$ 29,424</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 469	\$ 66	\$ -	\$ -
Salary payable	-	-	-	-
Total Liabilities	<u>469</u>	<u>66</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows:</b>				
Deferred property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
<b>Restricted</b>				
Debt service	-	-	-	-
Election	-	-	-	-
General administration	-	-	7,495	29,424
Judicial	145,609	29,183	-	-
Legal	-	-	-	-
Public safety	-	-	-	-
Records management	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>145,609</u>	<u>29,183</u>	<u>7,495</u>	<u>29,424</u>
Total Liabilities, Deferred inflows, and Fund Balances	<u>\$ 146,078</u>	<u>\$ 29,249</u>	<u>\$ 7,495</u>	<u>\$ 29,424</u>

The accompanying notes are an integral part of the financial statements.



**ERATH COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	Contractual Elections	County Attorney Intervention	Law Library	Courthouse Security
<b>ASSETS</b>				
Cash and investments	\$ 31,903	\$ 76,520	\$ 117,541	\$ 280,983
Receivables (net of Allowance for Uncollectible)	4,786	675	1,855	901
Other assets	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 36,689</u>	<u>\$ 77,195</u>	<u>\$ 119,396</u>	<u>\$ 281,884</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 1,287	\$ 2,272	\$ -
Salary payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,287</u>	<u>2,272</u>	<u>-</u>
<b>Deferred inflows:</b>				
Deferred property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
<b>Restricted</b>				
Debt service	-	-	-	-
Election	36,689	-	-	-
General administration	-	-	-	-
Judicial	-	75,908	-	-
Legal	-	-	117,124	-
Public safety	-	-	-	281,884
Records management	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>36,689</u>	<u>75,908</u>	<u>117,124</u>	<u>281,884</u>
Total Liabilities, Deferred inflows, and Fund Balances	<u>\$ 36,689</u>	<u>\$ 77,195</u>	<u>\$ 119,396</u>	<u>\$ 281,884</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	County Clerk Digitized Records	District Clerk Digitized Records	County Clerk Records Management	County Clerk Records Preservation
<b>ASSETS</b>				
Cash and investments	\$ 19,800	\$ 940	\$ 647,355	\$ 255,630
Receivables (net of Allowance for Uncollectible)	220	-	2,146	933
Other assets	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>\$ 20,020</u>	<u>\$ 940</u>	<u>\$ 649,501</u>	<u>\$ 256,563</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 279	\$ -
Salary payable	-	-	612	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>891</u>	<u>-</u>
Deferred inflows:				
Deferred property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted				
Debt service	-	-	-	-
Election	-	-	-	-
General administration	-	-	-	-
Judicial	-	-	-	-
Legal	-	-	-	-
Public safety	-	-	-	-
Records management	20,020	940	648,610	256,563
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>20,020</u>	<u>940</u>	<u>648,610</u>	<u>256,563</u>
Total Liabilities, Deferred inflows, and Fund Balances	<u>\$ 20,020</u>	<u>\$ 940</u>	<u>\$ 649,501</u>	<u>\$ 256,563</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	District Clerk Records Preservation	County Attorney Hot Check	District Attorney Hot Check	District Attorney Forfeiture
<b>ASSETS</b>				
Cash and investments	\$ 5,245	\$ 20,940	\$ 7,511	\$ 32,935
Receivables (net of Allowance for Uncollectible)	100	-	-	-
Other assets	-	-	-	-
Due from other funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,345</b>	<b>\$ 20,940</b>	<b>\$ 7,511</b>	<b>\$ 32,935</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Salary payable	-	217	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>217</b>	<b>-</b>	<b>-</b>
<b>Deferred inflows:</b>				
Deferred property taxes	-	-	-	-
<b>Fund Balances:</b>				
<b>Restricted</b>				
Debt service	-	-	-	-
Election	-	-	-	-
General administration	-	-	-	-
Judicial	-	-	7,511	32,935
Legal	-	20,723	-	-
Public safety	-	-	-	-
Records management	5,345	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>5,345</b>	<b>20,723</b>	<b>7,511</b>	<b>32,935</b>
<b>Total Liabilities, Deferred inflows, and Fund Balances</b>	<b>\$ 5,345</b>	<b>\$ 20,940</b>	<b>\$ 7,511</b>	<b>\$ 32,935</b>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	Sheriff Forfeiture	LEOSE Training	Total Special Revenue Funds	Certificates of Obligation	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 21,580	\$ -	\$ 1,728,185	\$ 76,360	\$ 1,804,545
Receivables (net of Allowance for Uncollectible)	-	-	12,709	4,557	17,266
Other assets	-	-	1,851	-	1,851
Due from other funds	-	-	-	647,568	647,568
Total Assets	<u>\$ 21,580</u>	<u>\$ -</u>	<u>\$ 1,742,745</u>	<u>\$ 728,485</u>	<u>\$ 2,471,230</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ 1,526	\$ 5,899	\$ -	\$ 5,899
Salary payable	-	-	829	-	829
Total Liabilities	<u>-</u>	<u>1,526</u>	<u>6,728</u>	<u>-</u>	<u>6,728</u>
Deferred inflows:					
Deferred property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,782</u>	<u>3,782</u>
Fund Balances:					
Restricted					
Debt service	-	-	-	724,703	724,703
Election	-	-	36,689	-	36,689
General administration	-	-	36,919	-	36,919
Judicial	21,580	-	312,726	-	312,726
Legal	-	-	137,847	-	137,847
Public safety	-	-	281,884	-	281,884
Records management	-	-	931,478	-	931,478
Unassigned	<u>-</u>	<u>(1,526)</u>	<u>(1,526)</u>	<u>-</u>	<u>(1,526)</u>
Total Fund Balances	<u>21,580</u>	<u>(1,526)</u>	<u>1,736,017</u>	<u>724,703</u>	<u>2,460,720</u>
Total Liabilities, Deferred inflows, and Fund Balances	<u>\$ 21,580</u>	<u>\$ -</u>	<u>\$ 1,742,745</u>	<u>\$ 728,485</u>	<u>\$ 2,471,230</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	JP#1 Technology Fund	JP#2 Technology Fund	County Clerk Technology Fund	District Clerk Technology Fund
<b>REVENUES:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and fees	94,754	23,281	893	4,700
Other revenue	-	-	-	-
Interest	1,396	299	114	410
Total Revenues	<u>96,150</u>	<u>23,580</u>	<u>1,007</u>	<u>5,110</u>
<b>EXPENDITURES:</b>				
Supplies	-	-	-	-
Equipment	1,916	4,914	761	-
Software/hardware maintenance	5,553	-	-	-
Schools & dues	-	-	-	-
Professional fees	5,898	143	-	-
Law books	-	-	-	-
Courthouse security	-	-	-	-
Salary	-	-	-	-
Auto insurance	-	-	-	-
Fuel	-	-	-	-
Parts & repairs	-	-	-	-
Records preservation	-	-	-	-
Donations	-	-	-	-
Bank service charge	-	-	-	-
Interest payment	-	-	-	-
Principal payment	-	-	-	-
Total Expenditures	<u>13,367</u>	<u>5,057</u>	<u>761</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>82,783</u>	<u>18,523</u>	<u>246</u>	<u>5,110</u>
Net Change in Fund Balance	82,783	18,523	246	5,110
Fund Balance-Beginning	<u>62,826</u>	<u>10,660</u>	<u>7,249</u>	<u>24,314</u>
Fund Balance-Ending	<u>\$ 145,609</u>	<u>\$ 29,183</u>	<u>\$ 7,495</u>	<u>\$ 29,424</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Contractual Elections	County Attorney Intervention	Law Library	Courthouse Security
<b>REVENUES:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	6,140	-	-	-
Fines and fees	6,296	1,525	23,450	22,671
Other revenue	-	-	-	-
Interest	437	1,156	1,644	4,210
Total Revenues	<u>12,873</u>	<u>2,681</u>	<u>25,094</u>	<u>26,881</u>
<b>EXPENDITURES:</b>				
Supplies	-	-	-	-
Equipment	-	1,287	2,272	-
Software/hardware maintenance	3,404	-	-	-
Schools & dues	-	-	-	-
Professional fees	-	-	-	-
Law books	-	-	-	-
Courthouse security	-	-	-	4,438
Salary	-	-	-	-
Auto insurance	-	-	-	-
Fuel	-	-	-	-
Parts & repairs	-	-	-	-
Records preservation	-	-	-	-
Donations	-	-	-	-
Bank service charge	-	-	-	-
Interest payment	-	-	-	-
Principal payment	-	-	-	-
Total Expenditures	<u>3,404</u>	<u>1,287</u>	<u>2,272</u>	<u>4,438</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>9,469</u>	<u>1,394</u>	<u>22,822</u>	<u>22,443</u>
Net Change in Fund Balance	9,469	1,394	22,822	22,443
Fund Balance-Beginning	<u>27,220</u>	<u>74,514</u>	<u>94,302</u>	<u>259,441</u>
Fund Balance-Ending	<u>\$ 36,689</u>	<u>\$ 75,908</u>	<u>\$ 117,124</u>	<u>\$ 281,884</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	County Clerk Digitized Records	District Clerk Digitized Records	County Clerk Records Management	County Clerk Records Preservation
<b>REVENUES:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and fees	2,860	-	152,346	17,753
Other revenue	-	-	-	-
Interest	-	-	9,348	3,888
Total Revenues	<u>2,860</u>	<u>-</u>	<u>161,694</u>	<u>21,641</u>
<b>EXPENDITURES:</b>				
Supplies	-	-	279	-
Equipment	-	-	3,060	-
Software/hardware maintenance	-	-	27,921	6,100
Schools & dues	-	-	-	-
Professional fees	-	-	-	-
Law books	-	-	-	-
Courthouse security	-	-	-	-
Salary	-	-	15,490	-
Auto insurance	-	-	-	-
Fuel	-	-	-	-
Parts & repairs	-	-	-	-
Records preservation	-	-	-	-
Donations	-	-	-	-
Bank service charge	-	-	-	-
Interest payment	-	-	-	-
Principal payment	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>46,750</u>	<u>6,100</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>2,860</u>	<u>-</u>	<u>114,944</u>	<u>15,541</u>
Net Change in Fund Balance	2,860	-	114,944	15,541
Fund Balance-Beginning	<u>17,160</u>	<u>940</u>	<u>533,666</u>	<u>241,022</u>
Fund Balance-Ending	<u>\$ 20,020</u>	<u>\$ 940</u>	<u>\$ 648,610</u>	<u>\$ 256,563</u>

The accompanying notes are an integral part of the financial statements.

**ERATH COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	District Clerk Records Preservation	County Attorney Hot Check	District Attorney Hot Check	District Attorney Forfeiture
<b>REVENUES:</b>				
Taxes:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and fees	3,353	3,138	-	-
Other revenue	-	-	-	-
Interest	-	339	116	510
Total Revenues	<u>3,353</u>	<u>3,477</u>	<u>116</u>	<u>510</u>
<b>EXPENDITURES:</b>				
Supplies	-	-	-	49
Equipment	-	-	-	-
Software/hardware maintenance	-	-	-	1,700
Schools & dues	-	150	-	-
Professional fees	-	-	-	-
Law books	-	-	-	-
Courthouse security	-	-	-	-
Salary	-	5,541	-	-
Auto insurance	-	-	-	-
Fuel	-	-	-	-
Parts & repairs	-	-	-	-
Records preservation	-	-	-	-
Donations	-	-	-	-
Bank service charge	-	-	-	-
Interest payment	-	-	-	-
Principal payment	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,691</u>	<u>-</u>	<u>1,749</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>3,353</u>	<u>(2,214)</u>	<u>116</u>	<u>(1,239)</u>
Net Change in Fund Balance	3,353	(2,214)	116	(1,239)
Fund Balance-Beginning	1,992	22,937	7,395	34,174
Fund Balance-Ending	<u>\$ 5,345</u>	<u>\$ 20,723</u>	<u>\$ 7,511</u>	<u>\$ 32,935</u>

The accompanying notes are an integral part of the financial statements.



**ERATH COUNTY, TEXAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Sheriff Forfeiture	LEOSE Training	Total Special Revenue Funds	Certificates of Obligation	Total Nonmajor Governmental Funds
<b>REVENUES:</b>					
Taxes:					
Property taxes	\$ -	\$ -	\$ -	\$ 616,002	\$ 616,002
Charges for services	-	-	6,140	-	6,140
Fines and fees	-	-	357,020	-	357,020
Other revenue	-	-	-	-	-
Interest	334	-	24,201	1,961	26,162
<b>Total Revenues</b>	<u>334</u>	<u>-</u>	<u>387,361</u>	<u>617,963</u>	<u>1,005,324</u>
<b>EXPENDITURES:</b>					
Supplies	388	1,526	2,242	-	2,242
Equipment	-	-	14,210	-	14,210
Software/hardware maintenance	-	-	44,678	-	44,678
Schools & dues	-	-	150	-	150
Professional fees	-	-	6,041	-	6,041
Law books	-	-	-	-	-
Courthouse security	-	-	4,438	-	4,438
Salary	-	-	21,031	-	21,031
Auto insurance	-	-	-	-	-
Fuel	-	-	-	-	-
Parts & repairs	-	-	-	-	-
Records preservation	-	-	-	-	-
Donations	-	-	-	-	-
Bank service charge	-	-	-	591	591
Interest payment	-	-	-	134,654	134,654
Principal payment	-	-	-	467,000	467,000
<b>Total Expenditures</b>	<u>388</u>	<u>1,526</u>	<u>92,790</u>	<u>602,245</u>	<u>695,035</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	(54)	(1,526)	294,571	15,718	310,289
Net Change in Fund Balance	(54)	(1,526)	294,571	15,718	310,289
Fund Balance-Beginning	21,634	-	1,441,446	708,985	2,150,431
Fund Balance-Ending	<u>\$ 21,580</u>	<u>\$ (1,526)</u>	<u>\$ 1,736,017</u>	<u>\$ 724,703</u>	<u>\$ 2,460,720</u>

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
<b>Tax Assessor Collector - Dublin</b>				
Assets:				
Cash and cash equivalents	\$ 7,094	\$ 3,219,948	\$ 3,219,948	\$ 7,094
Liabilities:				
Due to others	\$ 7,094	\$ 3,219,948	\$ 3,219,948	\$ 7,094
<b>Tax Assessor Collector - Sales Tax</b>				
Assets:				
Cash and cash equivalents	\$ 318,062	\$ 5,069,552	\$ 5,076,058	\$ 311,556
Liabilities:				
Due to others	\$ 318,062	\$ 5,069,552	\$ 5,076,058	\$ 311,556
<b>Tax Assessor Collector - Escrow Payments</b>				
Assets:				
Cash and cash equivalents	\$ 53,802	\$ 73,603	\$ 108,532	\$ 18,873
Liabilities:				
Due to others	\$ 53,802	\$ 73,603	\$ 108,532	\$ 18,873
<b>Tax Assessor Collector - Auto Fund</b>				
Assets:				
Cash and cash equivalents	\$ 111,952	\$ 8,461,331	\$ 8,506,381	\$ 66,902
Liabilities:				
Due to others	\$ 111,952	\$ 8,461,331	\$ 8,506,381	\$ 66,902
<b>Tax Assessor Collector - State</b>				
Assets:				
Cash and cash equivalents	\$ 9,722	\$ 14,644,356	\$ 14,641,875	\$ 12,203
Liabilities:				
Due to others	\$ 9,722	\$ 14,644,356	\$ 14,641,875	\$ 12,203
<b>Tax Assessor Collector - District Account</b>				
Assets:				
Cash and cash equivalents	\$ 106,124	\$ 53,481,475	\$ 53,520,963	\$ 66,636
Liabilities:				
Due to others	\$ 106,124	\$ 53,481,475	\$ 53,520,963	\$ 66,636
<b>Tax Assessor Collector - Motor Vehicle Internet</b>				
Assets:				
Cash and cash equivalents	\$ 1,671	\$ 123,402	\$ 123,041	\$ 2,032
Liabilities:				
Due to others	\$ 1,671	\$ 123,402	\$ 123,041	\$ 2,032

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
Tax Assessor Collector - Motor Vehicle Escrow				
Assets:				
Cash and cash equivalents	<u>\$ 127,559</u>	<u>\$ 195,877</u>	<u>\$ 184,749</u>	<u>\$ 138,687</u>
Liabilities:				
Due to others	<u>\$ 127,559</u>	<u>\$ 195,877</u>	<u>\$ 184,749</u>	<u>\$ 138,687</u>
Justice of the Peace #2 - Dublin				
Assets:				
Cash and cash equivalents	<u>\$ 3,616</u>	<u>\$ 55,545</u>	<u>\$ 54,769</u>	<u>\$ 4,392</u>
Liabilities:				
Due to others	<u>\$ 3,616</u>	<u>\$ 55,545</u>	<u>\$ 54,769</u>	<u>\$ 4,392</u>
Treasurer - Credit Card				
Assets:				
Cash and cash equivalents	<u>\$ 23,936</u>	<u>\$ 420,946</u>	<u>\$ 410,387</u>	<u>\$ 34,495</u>
Liabilities:				
Due to others	<u>\$ 23,936</u>	<u>\$ 420,946</u>	<u>\$ 410,387</u>	<u>\$ 34,495</u>
Treasurer - Bail Bond Board				
Assets:				
Cash and cash equivalents	<u>\$ 14,140</u>	<u>\$ -</u>	<u>\$ 1,967</u>	<u>\$ 12,173</u>
Liabilities:				
Due to others	<u>\$ 14,140</u>	<u>\$ -</u>	<u>\$ 1,967</u>	<u>\$ 12,173</u>
Treasurer - Civil E Filing				
Assets:				
Cash and cash equivalents	<u>\$ 13,824</u>	<u>\$ 201,812</u>	<u>\$ 197,447</u>	<u>\$ 18,189</u>
Liabilities:				
Due to others	<u>\$ 13,824</u>	<u>\$ 201,812</u>	<u>\$ 197,447</u>	<u>\$ 18,189</u>
County Attorney - Escrow				
Assets:				
Cash and cash equivalents	<u>\$ 21,141</u>	<u>\$ 23,066</u>	<u>\$ 25,688</u>	<u>\$ 18,519</u>
Liabilities:				
Due to others	<u>\$ 21,141</u>	<u>\$ 23,066</u>	<u>\$ 25,688</u>	<u>\$ 18,519</u>
Sheriff - Jail Inmate Fund				
Assets:				
Cash and cash equivalents	<u>\$ 6,830</u>	<u>\$ 139,976</u>	<u>\$ 129,956</u>	<u>\$ 16,850</u>
Liabilities:				
Due to others	<u>\$ 6,830</u>	<u>\$ 139,976</u>	<u>\$ 129,956</u>	<u>\$ 16,850</u>

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
<b>Jail Inmate Escrow</b>				
Assets:				
Cash and cash equivalents	\$ -	\$ 100	\$ -	\$ 100
Liabilities:				
Due to others	\$ -	\$ 100	\$ -	\$ 100
<b>Sheriff's Office Special Account</b>				
Assets:				
Cash and cash equivalents	\$ 1,018	\$ 39,302	\$ 39,302	\$ 1,018
Liabilities:				
Due to others	\$ 1,018	\$ 39,302	\$ 39,302	\$ 1,018
<b>Sheriff - Jail Commissary</b>				
Assets:				
Cash and cash equivalents	\$ 21,968	\$ 23,641	\$ 19,967	\$ 25,642
Liabilities:				
Due to others	\$ 21,968	\$ 23,641	\$ 19,967	\$ 25,642
<b>Sheriff - Jail Commissary Acct</b>				
Assets:				
Cash and cash equivalents	\$ -	\$ 100	\$ -	\$ 100
Liabilities:				
Due to others	\$ -	\$ 100	\$ -	\$ 100
<b>Sheriff - Bond Account</b>				
Assets:				
Cash and cash equivalents	\$ -	\$ 28,820	\$ 23,320	\$ 5,500
Liabilities:				
Due to others	\$ -	\$ 28,820	\$ 23,320	\$ 5,500
<b>District Clerk - Receiver Acct</b>				
Assets:				
Cash and cash equivalents	\$ 1,051	\$ -	\$ -	\$ 1,051
Liabilities:				
Due to others	\$ 1,051	\$ -	\$ -	\$ 1,051
<b>District Clerk Erath County Trust</b>				
Assets:				
Cash and cash equivalents	\$ 410,424	\$ 57,267	\$ 419,196	\$ 48,495
Liabilities:				
Due to others	\$ 410,424	\$ 57,267	\$ 419,196	\$ 48,495

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
District Clerk Registry				
Assets:				
Cash and cash equivalents	<u>\$ 21,500</u>	<u>\$ 11,300</u>	<u>\$ 15,300</u>	<u>\$ 17,500</u>
Liabilities:				
Due to others	<u>\$ 21,500</u>	<u>\$ 11,300</u>	<u>\$ 15,300</u>	<u>\$ 17,500</u>
County Clerk Registry				
Assets:				
Cash and cash equivalents	<u>\$ 548</u>	<u>\$ 294,870</u>	<u>\$ 37,565</u>	<u>\$ 257,853</u>
Liabilities:				
Due to others	<u>\$ 548</u>	<u>\$ 294,870</u>	<u>\$ 37,565</u>	<u>\$ 257,853</u>
County Clerk - Bonds				
Assets:				
Cash and cash equivalents	<u>\$ 128,308</u>	<u>\$ 25,476</u>	<u>\$ 44,326</u>	<u>\$ 109,458</u>
Liabilities:				
Due to others	<u>\$ 128,308</u>	<u>\$ 25,476</u>	<u>\$ 44,326</u>	<u>\$ 109,458</u>
District Attorney - Escrow				
Assets:				
Cash and cash equivalents	<u>\$ 7,415</u>	<u>\$ 15,305</u>	<u>\$ 13,230</u>	<u>\$ 9,490</u>
Liabilities:				
Due to others	<u>\$ 7,415</u>	<u>\$ 15,305</u>	<u>\$ 13,230</u>	<u>\$ 9,490</u>
District Attorney - Forfeiture				
Assets:				
Cash and cash equivalents	<u>\$ 10,139</u>	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ 10,298</u>
Liabilities:				
Due to others	<u>\$ 10,139</u>	<u>\$ 159</u>	<u>\$ -</u>	<u>\$ 10,298</u>
District Attorney - Drug Education				
Assets:				
Cash and cash equivalents	<u>\$ 748</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 759</u>
Liabilities:				
Due to others	<u>\$ 748</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 759</u>
District Attorney - Individual 1				
Assets:				
Cash and cash equivalents	<u>\$ 2,385</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 2,423</u>
Liabilities:				
Due to others	<u>\$ 2,385</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 2,423</u>

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
District Attorney - Individual 2				
Assets:				
Cash and cash equivalents	<u>\$ 2,293</u>	<u>\$ 28</u>	<u>\$ 2,321</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ 2,293</u>	<u>\$ 28</u>	<u>\$ 2,321</u>	<u>\$ -</u>
District Attorney - Individual 3				
Assets:				
Cash and cash equivalents	<u>\$ 2,868</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 2,913</u>
Liabilities:				
Due to others	<u>\$ 2,868</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 2,913</u>
District Attorney - Individual 4				
Assets:				
Cash and cash equivalents	<u>\$ 1,430</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 1,452</u>
Liabilities:				
Due to others	<u>\$ 1,430</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ 1,452</u>
District Attorney - Individual 5				
Assets:				
Cash and cash equivalents	<u>\$ 981</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 997</u>
Liabilities:				
Due to others	<u>\$ 981</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 997</u>
District Attorney - Individual 6				
Assets:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 1,735</u>	<u>\$ -</u>	<u>\$ 1,735</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 1,735</u>	<u>\$ -</u>	<u>\$ 1,735</u>
District Attorney - Individual 6				
Assets:				
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 11,100</u>	<u>\$ -</u>	<u>\$ 11,100</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 11,100</u>	<u>\$ -</u>	<u>\$ 11,100</u>
District Clerk - Individual 1				
Assets:				
Cash and cash equivalents	<u>\$ 508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 508</u>
Liabilities:				
Due to others	<u>\$ 508</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 508</u>

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
District Clerk - Individual 2				
Assets:				
Cash and cash equivalents	\$ 53,901	\$ 148		\$ 54,049
Liabilities:				
Due to others	\$ 53,901	\$ 148	\$ -	\$ 54,049
District Clerk - Individual 3				
Assets:				
Cash and cash equivalents	\$ 2,251	\$ 3		\$ 2,254
Liabilities:				
Due to others	\$ 2,251	\$ 3	\$ -	\$ 2,254
District Clerk - Individual 4				
Assets:				
Cash and cash equivalents	\$ 9,480	\$ 10		\$ 9,490
Liabilities:				
Due to others	\$ 9,480	\$ 10	\$ -	\$ 9,490
District Clerk - Individual 5				
Assets:				
Cash and cash equivalents	\$ 3,010	\$ 3		\$ 3,013
Liabilities:				
Due to others	\$ 3,010	\$ 3	\$ -	\$ 3,013
District Clerk - Individual 6				
Assets:				
Cash and cash equivalents	\$ 4,668	\$ 4		\$ 4,672
Liabilities:				
Due to others	\$ 4,668	\$ 4	\$ -	\$ 4,672
District Clerk - Individual 7				
Assets:				
Cash and cash equivalents	\$ 1,507	\$ 2		\$ 1,509
Liabilities:				
Due to others	\$ 1,507	\$ 2	\$ -	\$ 1,509
District Clerk - Individual 8				
Assets:				
Cash and cash equivalents	\$ -	\$ 19,736	\$ -	\$ 19,736
Liabilities:				
Due to others	\$ -	\$ 19,736	\$ -	\$ 19,736

The accompanying notes are an integral part of the financial statements.

ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
District Clerk - Individual 9				
Assets:				
Cash and cash equivalents	\$ -	\$ 3,062	\$ -	\$ 3,062
Liabilities:				
Due to others	\$ -	\$ 3,062	\$ -	\$ 3,062
District Clerk - Individual 10				
Assets:				
Cash and cash equivalents	\$ -	\$ 10,341	\$ -	\$ 10,341
Liabilities:				
Due to others	\$ -	\$ 10,341	\$ -	\$ 10,341
District Clerk - Individual 11				
Assets:				
Cash and cash equivalents	\$ -	\$ 2,527	\$ -	\$ 2,527
Liabilities:				
Due to others	\$ -	\$ 2,527	\$ -	\$ 2,527
District Clerk - Individual 12				
Assets:				
Cash and cash equivalents	\$ -	\$ 467	\$ -	\$ 467
Liabilities:				
Due to others	\$ -	\$ 467	\$ -	\$ 467
District Clerk - Individual 13				
Assets:				
Cash and cash equivalents	\$ -	\$ 5,000	\$ -	\$ 5,000
Liabilities:				
Due to others	\$ -	\$ 5,000	\$ -	\$ 5,000
TexPool - R Court 15				
Assets:				
Cash and cash equivalents	\$ 1,127	\$ 17	\$ -	\$ 1,144
Liabilities:				
Due to others	\$ 1,127	\$ 17	\$ -	\$ 1,144
TexPool - R Court 19				
Assets:				
Cash and cash equivalents	\$ 9,601	\$ 149	\$ -	\$ 9,750
Liabilities:				
Due to others	\$ 9,601	\$ 149	\$ -	\$ 9,750

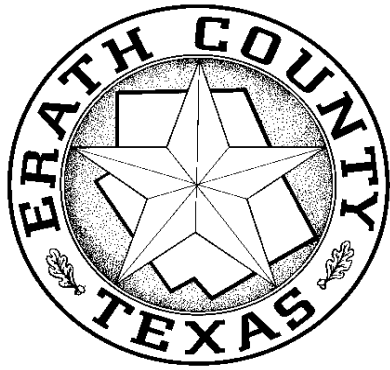
The accompanying notes are an integral part of the financial statements.



ERATH COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30 2018
TexPool - R Court 30				
Assets:				
Cash and cash equivalents	<u>\$ 918</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 932</u>
Liabilities:				
Due to others	<u>\$ 918</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 932</u>
TexPool - R Court 31				
Assets:				
Cash and cash equivalents	<u>\$ 23,194</u>	<u>\$ 359</u>	<u>\$ -</u>	<u>\$ 23,553</u>
Liabilities:				
Due to others	<u>\$ 23,194</u>	<u>\$ 359</u>	<u>\$ -</u>	<u>\$ 23,553</u>
TexPool - R Court 34				
Assets:				
Cash and cash equivalents	<u>\$ 1,101</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 1,118</u>
Liabilities:				
Due to others	<u>\$ 1,101</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 1,118</u>
TexPool - R Court 35				
Assets:				
Cash and cash equivalents	<u>\$ 6,339</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 6,437</u>
Liabilities:				
Due to others	<u>\$ 6,339</u>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 6,437</u>
TexPool - R Court 38				
Assets:				
Cash and cash equivalents	<u>\$ 13,348</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 13,554</u>
Liabilities:				
Due to others	<u>\$ 13,348</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 13,554</u>
TexPool - R Court 40				
Assets:				
Cash and cash equivalents	<u>\$ 37,480</u>	<u>\$ -</u>	<u>\$ 37,480</u>	<u>\$ -</u>
Liabilities:				
Due to others	<u>\$ 37,480</u>	<u>\$ -</u>	<u>\$ 37,480</u>	<u>\$ -</u>
Total Fiduciary Funds				
Assets:				
Cash and cash equivalents	<u>\$ 1,600,982</u>	<u>\$ 85,475,935</u>	<u>\$ 85,347,020</u>	<u>\$ 1,409,601</u>
Liabilities:				
Due to others	<u>\$ 1,600,982</u>	<u>\$ 85,475,935</u>	<u>\$ 85,347,020</u>	<u>\$ 1,409,601</u>

The accompanying notes are an integral part of the financial statements.



## STATISTICAL SECTION

## STATISTICAL SECTION - TABLE OF CONTENTS

This part of the Erath County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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<b>Financial Trends -</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	99
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**Sources:** Unless otherwise noted, the information in the schedules is derived from the comprehensive annual financial reports for the relevant year. The County Implemented GASB Statement 34 in 2004; schedules presenting government-wide information include information beginning in that year, and will add additional years until ten years are presented.

## **FINANCIAL TRENDS**

**ERATH COUNTY, TEXAS**  
**NET POSITION COMPARISON**  
**LAST TEN FISCAL YEARS**  
(accrual basis of accounting)  
(unaudited)

	<b>Fiscal Year</b>			
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 10,676,537	\$ 9,992,400	\$ 9,195,730	\$ 11,536,701
Restricted	682,604	735,563	2,878,367	-
Unrestricted	16,087,943	16,258,721	15,067,540	17,342,185
<b>Total Governmental Activities net position</b>	<u>\$ 27,447,084</u>	<u>\$ 26,986,684</u>	<u>\$ 27,141,637</u>	<u>\$ 28,878,886</u>

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<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 11,536,701	\$ 11,872,725	\$ 12,673,575	\$ 13,820,204	\$ 14,533,820	\$ 16,545,935
2,329,140	1,849,088	1,979,955	2,067,212	2,150,431	2,462,246
17,224,993	18,833,493	19,474,732	20,020,826	21,448,390	21,630,057
<u>\$ 31,090,834</u>	<u>\$ 32,555,306</u>	<u>\$ 34,128,262</u>	<u>\$ 35,908,242</u>	<u>\$ 38,132,641</u>	<u>\$ 40,638,238</u>

**ERATH COUNTY, TEXAS**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
(accrual basis of accounting)  
(unaudited)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Expenses</b>				
Governmental Activities				
General administration	\$ 2,806,471	\$ 2,778,714	\$ 3,319,985	\$ 3,052,483
Judicial administration	2,188,802	2,770,334	1,311,514	2,419,262
Public safety and law enforcement	4,203,061	4,305,811	5,381,582	4,374,804
Road and bridge	3,083,064	3,762,110	3,717,380	3,360,630
Health and welfare	1,256,650	1,480,815	1,422,235	1,326,306
Debt service	-	94,825	259,513	244,833
Total governmental activities expenses	<u>13,538,048</u>	<u>15,192,609</u>	<u>15,412,209</u>	<u>14,778,318</u>
<b>Program Revenues</b>				
Governmental Activities				
Fines, fees, and charges for services				
General administration	1,493,881	1,570,267	1,037,202	256,972
Judicial administration	149,688	160,682	522,516	1,203,326
Public safety and law enforcement	809,131	695,700	273,354	487,131
Road and bridge	977,425	858,199	837,000	763,512
Health and welfare	-	-	536,734	511,065
Operating grants and contributions	443,519	467,659	62,452	146,723
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	<u>3,873,644</u>	<u>3,752,507</u>	<u>3,269,258</u>	<u>3,368,729</u>
Net (Expense) Revenue				
Governmental Activities	(9,664,404)	(11,440,102)	(12,142,951)	(11,409,589)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities				
Taxes	10,976,045	10,797,841	12,116,062	12,918,000
Interest	177,918	42,597	40,308	139,239
Miscellaneous	125,091	45,385	83,895	275,739
Gain on sale of assets and special items	(300)	93,881	57,639	56,864
Total Governmental Activities	<u>11,278,754</u>	<u>10,979,704</u>	<u>12,297,904</u>	<u>13,389,842</u>
Change in Net Position				
Governmental activities	<u>\$ 1,614,350</u>	<u>\$ (460,398)</u>	<u>\$ 154,953</u>	<u>\$ 1,980,253</u>

<b>Fiscal Years</b>					
<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
\$ 2,989,517	\$ 3,512,914	\$ 3,926,371	\$ 4,334,019	\$ 3,979,356	\$ 3,771,250
2,441,237	2,679,974	3,001,956	2,751,586	2,729,686	2,819,418
4,863,971	5,019,906	4,913,078	5,148,313	5,238,509	5,624,492
3,344,005	3,480,171	3,281,985	3,980,774	4,576,546	4,596,264
1,425,203	1,369,860	1,472,171	1,698,417	2,144,881	1,765,383
226,903	209,979	193,883	178,561	154,431	135,408
<u>15,290,836</u>	<u>16,272,804</u>	<u>16,789,444</u>	<u>18,091,670</u>	<u>18,823,409</u>	<u>18,712,215</u>
354,078	223,749	197,218	223,884	216,470	238,626
1,269,773	1,325,061	1,182,890	1,181,153	1,182,624	1,159,221
503,688	549,160	659,985	681,052	691,280	721,810
844,833	1,004,334	1,037,772	1,044,207	998,711	994,858
222,967	201,254	227,724	244,547	260,811	289,542
78,712	43,822	752,083	107,144	146,194	157,985
-	-	-	313,466	1,014,107	145,452
<u>3,274,051</u>	<u>3,347,380</u>	<u>4,057,672</u>	<u>3,795,453</u>	<u>4,510,197</u>	<u>3,707,494</u>
(12,016,785)	(12,925,424)	(12,731,772)	(14,296,217)	(14,313,212)	(15,004,721)
13,558,113	14,117,719	14,864,387	15,174,875	15,730,376	16,921,766
136,048	69,056	38,557	113,965	168,463	390,631
217,338	143,066	552,852	731,143	274,604	186,138
74,230	77,862	(21,203)	56,214	364,168	11,783
<u>13,985,729</u>	<u>14,407,703</u>	<u>15,434,593</u>	<u>16,076,197</u>	<u>16,537,611</u>	<u>17,510,318</u>
<u>\$ 1,968,944</u>	<u>\$ 1,482,279</u>	<u>\$ 2,702,821</u>	<u>\$ 1,779,980</u>	<u>\$ 2,224,399</u>	<u>\$ 2,505,597</u>



**ERATH COUNTY, TEXAS**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**  
(modified accrual basis of accounting)  
(unaudited)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Fund				
Reserved	\$ 19,900	\$ 2,932	\$ -	\$ -
Unreserved	12,617,466	13,341,098	-	-
Nonspendable	-	-	-	-
Committed	-	-	8,781,485	-
Unassigned	-	-	4,994,301	11,620,874
Total General Fund	<u>\$ 12,637,366</u>	<u>\$ 13,344,030</u>	<u>\$ 13,775,786</u>	<u>\$ 11,620,874</u>
All other governmental funds				
Reserved				
Road & Bridge	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds	682,604	797,568	-	-
Capital Projects	-	6,479,510	-	-
Unreserved	2,669,823	2,161,052	-	-
Restricted				
Debt Service	-	-	-	-
Special Revenue Funds	-	-	2,878,368	1,668,974
Committed				
Jail Construction	-	-	6,960	-
Road & Bridge	-	-	790,013	2,382,141
Unassigned	-	-	1,022,036	1,055,692
Total other governmental Funds	<u>\$ 3,352,427</u>	<u>\$ 9,438,130</u>	<u>\$ 4,697,377</u>	<u>\$ 5,106,807</u>

**Note:** The County implemented GASB statement 54 in Fiscal Year 2011. Prior years have not been restated to conform to GASB statement 54.

<b>Fiscal Years</b>					
<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	41,472	47,334	143,345	127,299	112,344
-	-	-	-	-	-
14,233,626	15,105,815	16,256,318	16,573,230	17,479,090	17,602,736
<b>\$ 14,233,626</b>	<b>\$ 15,147,287</b>	<b>\$ 16,303,652</b>	<b>\$ 16,716,575</b>	<b>\$ 17,606,389</b>	<b>\$ 17,715,080</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
739,074	859,874	783,785	780,007	708,985	724,703
722,551	989,214	1,196,170	1,287,205	1,441,446	1,737,543
12	-	-	-	-	-
3,127,701	3,492,887	3,867,419	3,984,905	4,855,692	5,251,005
216,168	-	(46,520)	(2,204)	12,163	(1,526)
<b>\$ 4,805,506</b>	<b>\$ 5,341,975</b>	<b>\$ 5,800,854</b>	<b>\$ 6,049,913</b>	<b>\$ 7,018,286</b>	<b>\$ 7,711,725</b>

**ERATH COUNTY, TEXAS**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN YEARS**  
(modified accrual basis of accounting)  
(unaudited)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>REVENUE</b>				
Taxes and registrations	\$ 11,839,769	\$ 11,531,772	\$ 13,035,533	\$ 13,009,174
Intergovernmental	415,473	465,378	357,424	438,396
Fines, fees, and charges for services	2,236,636	2,283,121	2,153,309	3,021,099
Interest	174,736	41,848	39,820	56,612
Other revenue	463,789	255,879	79,410	275,739
Total Revenues	<u>15,130,403</u>	<u>14,577,998</u>	<u>15,665,496</u>	<u>16,801,020</u>
<b>EXPENDITURES</b>				
General administration	2,839,256	2,624,588	3,244,824	2,871,722
Judicial administration	2,234,095	2,692,526	1,924,599	2,356,570
Public safety	4,466,906	4,764,219	3,301,410	4,308,211
Road and bridge	3,673,874	3,293,614	4,434,914	2,843,024
Health and welfare	1,256,650	1,480,815	1,422,235	1,326,306
Debt service				
Bond issuance cost	-	23,750	-	-
Principal	-	-	467,000	467,000
Interest	-	-	353,338	242,531
Bank charges	-	-	500	500
Capital Outlay	-	-	4,872,045	4,129,808
Total Expenditures	<u>14,470,781</u>	<u>14,879,512</u>	<u>20,020,365</u>	<u>18,545,672</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER (UNDER) EXPENDITURES</b>	<u>659,622</u>	<u>(301,514)</u>	<u>(4,354,869)</u>	<u>(1,744,652)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	-	7,000,000	-	-
Proceeds from sale of capital assets	78,486	93,881	57,369	-
Proceeds on issuance of capital lease	-	-	-	-
Proceeds from sale of scrap metal	-	-	4,485	-
Transfers in	-	1,392,422	5,615,067	4,979,749
Transfers out	-	(1,392,422)	(5,207,000)	(4,979,749)
Total Other Financing Sources (Uses)	<u>78,486</u>	<u>7,093,881</u>	<u>469,921</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ 738,108</u>	<u>\$ 6,792,367</u>	<u>\$ (3,884,948)</u>	<u>\$ (1,744,652)</u>
<b>Debt Service as a Percentage of</b>				
<b>noncapital expenditures</b>	0.00%	0.00%	5.42%	4.93%

<b>Fiscal Years</b>					
<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
\$ 13,759,389	\$ 15,300,505	\$ 16,184,939	\$ 16,358,097	\$ 16,903,614	\$ 18,147,193
457,303	503,861	1,278,242	941,320	1,684,750	826,019
2,865,212	1,670,312	1,578,226	1,587,359	1,606,704	1,683,608
33,220	67,706	38,381	113,965	168,463	396,859
191,955	148,568	613,719	738,170	293,703	186,138
17,307,079	17,690,952	19,693,507	19,738,911	20,657,234	21,239,817
2,838,528	3,364,826	4,139,653	4,089,513	3,760,134	3,587,031
2,365,858	2,602,106	3,005,560	2,657,706	2,568,325	2,696,424
4,289,726	4,435,291	4,490,710	4,600,425	4,475,815	4,874,235
2,914,109	3,094,475	2,967,111	3,576,835	4,014,578	4,050,602
1,396,786	1,351,326	1,470,980	1,686,426	2,097,007	1,732,389
-	-	-	-	-	-
467,000	554,151	543,061	584,114	495,411	495,540
224,551	107,781	203,399	187,504	234,713	135,793
550	499	750	591	641	591
557,417	1,062,555	1,546,893	1,849,230	1,518,138	2,876,865
15,054,525	16,573,010	18,368,117	19,232,344	19,164,762	20,449,470
2,252,554	1,117,942	1,325,390	506,567	1,492,472	790,347
-	241,826	-	-	-	-
58,897	90,362	396	59,964	365,715	11,783
-	-	-	95,451	-	-
-	-	-	-	-	-
1,904,223	219,000	489,458	420,728	200,000	240,000
(1,904,223)	(219,000)	(200,000)	(420,728)	(200,000)	(240,000)
58,897	332,188	289,854	155,415	365,715	11,783
\$ 2,311,451	\$ 1,450,130	\$ 1,615,244	\$ 661,982	\$ 1,858,187	\$ 802,130
4.77%	4.27%	4.44%	4.44%	4.14%	3.60%

## **REVENUE CAPACITY**

**ERATH COUNTY, TEXAS**  
**TAXABLE VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**  
(unaudited)

<u>Fiscal Year</u>	<u>Estimated Actual Value of Taxable Property</u>		<u>Total Taxable Value</u>	<u>Total Direct Tax Rate</u>
	<u>Real Property</u>	<u>Personal Property</u>		
<b>2009</b>	1,728,193,985	582,875,653	2,311,069,638	0.3900
<b>2010</b>	1,763,722,193	503,279,717	2,267,001,910	0.4500
<b>2011</b>	1,790,289,137	514,677,753	2,304,966,890	0.4700
<b>2012</b>	1,810,028,340	592,852,990	2,402,881,330	0.4700
<b>2013</b>	1,808,367,506	704,922,820	2,513,290,326	0.4700
<b>2014</b>	1,926,814,560	608,139,860	2,534,954,420	0.4700
<b>2015</b>	2,008,207,057	670,575,724	2,552,326,866	0.4700
<b>2016</b>	2,086,614,725	706,488,364	2,793,103,089	0.4700
<b>2017</b>	2,326,882,644	695,721,993	3,022,604,637	0.4700
<b>2018</b>	2,421,263,852	902,822,590	3,324,086,442	0.4458

**Source:** Erath County Appraisal District

**Note:** Property in Erath County is re-assessed once every three years on average. The County assesses property at approximately 98% of actual values for commercial, industrial, and residential property. Tax rates are per \$100 of assessed value.

**ERATH COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**

(per \$100 of Assessed Value)

**LAST TEN YEARS**

(unaudited)

<u>Name of Government</u>	<u>Fiscal Years</u>				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>DIRECT RATE</b>					
<b>County Direct Rate</b>					
General Fund	0.2800	0.3325	0.3202	0.3165	0.3261
Debt Service Fund	-	-	0.0273	0.0310	0.0214
Road & Bridge	0.1100	0.1175	0.1225	0.1225	0.1225
<b>Total Direct Rate</b>	<b>0.3900</b>	<b>0.4500</b>	<b>0.4700</b>	<b>0.4700</b>	<b>0.4700</b>
<b>OVERLAPPING RATE</b>					
<b>City and Town Rate</b>					
City of Stephenville	0.4435	0.4600	0.4850	0.4850	0.4850
City of Dublin	0.9500	0.9900	1.0883	1.0883	1.1384
<b>School District Rate</b>					
Bluff Dale ISD	1.0893	1.0921	1.0947	1.0947	1.1020
De Leon ISD	1.1600	1.1950	1.2420	1.2420	1.2450
Dublin ISD	1.2369	1.2724	1.2724	1.2724	1.2624
Hico ISD	1.1900	1.2400	1.2400	1.3000	1.3200
Iredell ISD	1.1100	1.1300	1.1100	1.1100	1.0687
Lingleville ISD	1.0875	1.1079	1.1091	1.1091	1.1076
Lipan ISD	1.3323	1.3323	1.4130	1.3890	1.4035
Stephenville ISD	1.1470	1.1470	1.1700	1.1700	1.1940
Gordon ISD	1.0984	1.0932	1.0920	1.0920	1.0903
Huckabay ISD	1.0400	1.0400	1.0400	1.0400	1.0400
Morgan Mill ISD	1.0400	1.0400	1.0400	1.0400	1.0400
Santo ISD	1.1835	1.3162	1.3122	1.3122	1.3006
Three Way ISD	1.0400	1.0400	1.0400	1.0400	1.0400
<b>Water District Rate</b>					
Middle Trinity	0.0150	0.0150	0.0150	0.0145	0.0125
<b>Total Overlapping Rate</b>	<b>16.1634</b>	<b>16.5111</b>	<b>16.7637</b>	<b>16.7992</b>	<b>16.8500</b>
<b>Total Property Tax Rate</b>					
Direct and Overlapping Governments	16.5534	16.9611	17.2337	17.2692	17.3200

Source: Texas Association of Counties, County Information Program

Note: Overlapping rates are those that apply to the property owners with in Erath County. Not all overlapping rates apply to all property owners for example, County property taxes apply to all county property owners, but City of Stephenville property taxes only apply to those property owners located within the geographic boundaries of the city.

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
0.3190	0.3207	0.3207	0.3248	0.3248
0.0271	0.0254	0.0254	0.0202	0.0202
0.1239	0.1239	0.1239	0.1250	0.1250
0.4700	0.4700	0.4700	0.4700	0.4700
0.4900	0.4900	0.4650	0.4899	0.4800
1.3120	1.1364	0.6989	1.1250	1.0202
1.0959	1.0980	1.3750	1.0900	1.3709
1.2450	1.0400	1.3116	1.2450	1.3150
1.2424	1.2424	1.2424	1.2424	1.3324
1.3600	1.1700	1.2815	1.1700	1.3600
1.0935	1.0400	1.0789	1.0400	1.2600
1.1189	1.1212	1.3708	1.1183	1.0919
1.4033	1.1700	1.5761	1.5042	1.5030
1.2349	1.2349	1.5199	1.2349	1.4867
1.0898	1.0859	1.3750	1.0893	1.0883
1.0400	1.0400	1.3700	1.0400	1.0400
1.0400	1.0400	1.2548	1.0200	1.0400
1.2866	1.2941	1.3750	1.3080	1.1170
1.0400	1.0400	1.1570	1.0400	1.0400
0.0120	0.0115	0.0150	0.0150	0.0150
17.1043	16.2543	18.4668	16.7719	17.5603
17.5743	16.7243	18.9368	17.2419	18.0303



**ERATH COUNTY, TEXAS  
 PRINCIPAL PROPERTY TAX PAYERS  
 CURRENT YEAR AND TEN YEARS AGO**

(unaudited)

<u>Tax Payer</u>	<u>2018</u>	
	<u>Total</u>	<u>Percentage of</u>
	<u>Taxable Value</u>	<u>Total taxable value</u>
FMC Technologies	\$ 208,921,870	6.2851%
Buckhorn Wind	121,709,320	3.6614%
Schreiber Foods Inc	65,716,170	1.9770%
Saint Gobain Abrasives	37,856,015	1.1388%
Lone Star Transmission LLC	37,841,520	1.1384%
Lone Star NGL Pipeline	29,527,080	0.8883%
Permian Express Partners	29,062,970	0.8743%
Oncor Electric Delivery Co	23,662,617	0.7119%
Mustang Ranch Holding LLC	20,246,840	0.6091%
Stephenville CHR Campus Crest LLC	19,132,790	0.5756%
<b>Total</b>	<b>\$ 593,677,192</b>	<b>17.8599%</b>

**Source:** Erath County Tax Assessor/Collector

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<u>Tax Payer</u>	<b>2009</b>	
	<b>Total</b>	<b>Percentage of</b>
	<b>Taxable Value</b>	<b>Total taxable value</b>
FMC Technologies	\$ 72,338,880	3.1301%
Schreiber Foods Inc	47,373,885	2.0499%
Saint Gobain Abrasives	34,482,850	1.4921%
Silver Star Power Partners, LLC	26,250,000	1.1358%
Eagleridge Operating (Trinity)	19,714,380	0.8530%
Oncor Electric Delivery Co	19,003,710	0.8223%
United Telephone of Texas	17,492,740	0.7569%
Fibergrate Composite Structures Inc.	11,141,490	0.4821%
Atmos Energy / Mid Texpline	10,340,750	0.4474%
Stephenville Chr Campus Crest LLC	9,416,720	0.4075%
<b>Total</b>	<b>\$ 267,555,405</b>	<b>11.5771%</b>

**ERATH COUNTY, TEXAS**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
(unaudited)

<b>FISCAL YEAR</b>	<b>TAXES LEVIED</b>	<b>COLLECTED WITHIN THE</b>		<b>COLLECTIONS RELATED TO PRIOR YEARS</b>	<b>TOTAL COLLECTIONS</b>	
	<b>WITHIN THE FISCAL YEAR OF THE LEVY</b>	<b>FISCAL YEAR OF THE LEVY</b>	<b>% OF LEVY</b>		<b>AMOUNT</b>	<b>% OF LEVY</b>
2009	9,002,567	8,767,954	97.39%	85,434	8,853,388	98.34%
2010	10,213,977	10,005,897	97.96%	89,259	10,095,155	98.84%
2011	10,819,547	10,463,049	96.71%	63,083	10,526,132	97.29%
2012	10,837,406	10,641,506	98.19%	165,811	10,807,316	99.72%
2013	11,324,588	11,147,399	98.44%	164,105	11,311,504	99.88%
2014	11,798,605	11,633,698	98.60%	173,852	11,807,550	100.08%
2015	11,992,634	11,886,408	99.11%	45,032	11,931,440	99.49%
2016	12,590,109	12,423,444	98.68%	80,263	12,503,707	99.31%
2017	13,122,253	12,954,393	98.72%	133,160	13,087,553	99.74%
2018	14,134,534	13,996,765	99.03%	149,519	14,146,284	100.08%

**Source:** Erath County Tax Assessor/Collector

**Note:** Current year tax collections are not finalized until end of the next fiscal year

## **DEBT CAPACITY**

**ERATH COUNTY, TEXAS**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
(unaudited)

	<b>Fiscal Year</b>				
	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Debt Limit	\$ 432,048,496	\$ 440,930,548	\$ 447,572,284	\$ 584,097,901	\$ 452,091,877
Total net debt applicable to limit	-	7,000,000	6,533,000	6,066,000	5,599,000
Legal debt margin	<u>\$ 432,048,496</u>	<u>\$ 433,930,548</u>	<u>\$ 441,039,284</u>	<u>\$ 578,031,901</u>	<u>\$ 446,492,877</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	1.56%	1.07%	0.96%	1.14%

- Note:
- (1) Total assessed valuation of real property as certified, and is also presented on Table V less excluded personal property of \$902,822,590
  - (2) Debt Limit 25% of assessed value of Real Property  
Article 3, Section 52, of the Texas Constitution
  - (3) Includes general obligation bonds and certificates of obligation

**Legal Debt Margin Calculation for Fiscal Year 2018**

Note 1: Assessed Value	\$ 2,421,263,852
Note 2: Debt Limit(25% assessed value)	605,315,963
Note 3: Debt applicable to limit-	
Gross Bonded Debt	3,264,000
Less: Debt Service Fund	-
	<u>3,264,000</u>
Legal Debt Margin	<u><u>602,051,963</u></u>

<b>Fiscal Year</b>				
<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 638,081,717	\$ 502,051,764	\$ 521,653,681	\$ 581,720,661	\$ 605,315,963
5,132,000	4,665,000	4,198,000	3,731,000	3,264,000
<u>\$ 632,949,717</u>	<u>\$ 497,386,764</u>	<u>\$ 517,455,681</u>	<u>\$ 577,989,661</u>	<u>\$ 602,051,963</u>

0.80%	0.93%	0.80%	0.64%	0.54%
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**ERATH COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
(unaudited)

<u>Fiscal Year</u>	<u>Governmental Activities</u>			<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
	<u>Certificates of Obligation</u>	<u>General Obligation Bonds</u>	<u>Capital Lease</u>			
2009	-	-	-	-	0.00%	-
2010	7,000,000	-	-	7,000,000	0.66%	194
2011	6,533,000	-	-	6,533,000	0.58%	172
2012	6,066,000	-	-	6,066,000	0.50%	159
2013	5,599,000	-	-	5,599,000	0.46%	142
2014	5,132,000	-	154,675	5,286,675	0.40%	132
2015	4,665,000	-	81,878	4,746,878	0.36%	115
2016	4,198,000	-	59,358	4,257,358	0.31%	102
2017	3,731,000	-	28,540	3,759,540	0.21%	90
2018	3,264,000	-	-	3,264,000	0.16%	77

**Note:** Income and Population figures are generated from data found on the demographic and economic information table XIV  
In the year 2009 the County held no outstanding debt

**ERATH COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**END OF FISCAL YEAR**  
(unaudited)

<u>Name of Government</u>	<u>Outstanding Debt</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
<b>DIRECT DEBT</b>			
Erath County		100.00%	\$ 3,264,000
		<b>Total Direct Debt</b>	<b>\$ 3,264,000</b>
<b>OVERLAPPING DEBT</b>			
<b>City and Town Debt</b>			
City of Stephenville	30,545,000	100.00%	\$ 30,545,000
City of Dublin	4,173,000	100.00%	\$ 4,173,000
<b>School District Debt</b>			
Bluff Dale ISD	5,235,000	92.53%	\$ 4,843,946
De Leon ISD	5,950,000	3.56%	\$ 211,820
Dublin ISD	7,598,000	90.37%	\$ 6,866,313
Gordon ISD	137,000	10.28%	\$ 14,084
Hico ISD	3,055,000	22.36%	\$ 683,098
Huckabay ISD	-		\$ -
Iredell ISD	4,610,000	13.66%	\$ 629,726
Lingleville ISD	926,000	83.00%	\$ 768,580
Lipan ISD	7,512,965	13.95%	\$ 1,048,059
Morgan Mill ISD	-		\$ -
Santo ISD	-		\$ -
Stephenville ISD	80,275,000	100.00%	\$ 80,275,000
		<b>Total Overlapping Debt</b>	<b>\$ 130,058,624</b>
		<b>Total Direct and Overlapping Debt</b>	<b>\$ 133,322,624</b>

**Source:** Municipal Advisory Council of Texas

**Note:** Overlapping Governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that are borne by the residents and businesses of Erath County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the government's taxable assessed value that is within the government's boundaries and dividing it by the governments total taxable assessed value.



**ERATH COUNTY, TEXAS**  
**PLEDGED - REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**  
(unaudited)

<u>Fiscal Years</u>	<u>Certificates of Obligation</u>				
	<u>Property Tax</u>	<u>Less: Expenses</u>	<u>Debt Service</u>		<u>Coverage</u>
			<u>Principal</u>	<u>Interest</u>	
2009	-	-	-	-	-
2010	-	23,750	-	-	-
2011	1,696,001	500	467,000	227,578	2.44
2012	717,350	500	467,000	251,521	1.00
2013	682,562	-	467,000	233,541	0.97
2014	687,703	-	467,000	107,781	1.20
2015	663,029	-	467,000	197,582	1.00
2016	643,066	-	467,000	176,066	1.00
2017	629,043	-	467,000	162,043	1.00
2018	616,002	-	467,000	116,674	1.06

**Note:** Certificates of Obligation were obtained to remodel and expand the County Jail and Sheriff's Administration Building.  
An extra interest payment was made in fiscal year 2017 as a result of a change in payment requirements of the lender.

**DEMOGRAPHIC AND ECONOMIC  
INFORMATION**

**ERATH COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**  
(unaudited)

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<b>Year</b>	<b>Population(1)</b>	<b>Personal Income(1)</b>	<b>Per Capita Personal Income(1)</b>	<b>Public School Enrollment(2)</b>	<b>Tarleton State University Enrollment(3)</b>	<b>Unemployment Rate(4)</b>
<b>2009</b>	35,351	1,095,025,000	29,486	5,534	8,242	6.20%
<b>2010</b>	36,061	1,054,305,000	28,045	5,611	8,896	6.60%
<b>2011</b>	37,890	1,133,770,000	29,875	5,570	9,575	6.20%
<b>2012</b>	38,266	1,206,612,000	31,532	5,740	10,279	5.10%
<b>2013</b>	39,321	1,229,432,000	31,267	5,768	10,937	5.50%
<b>2014</b>	40,147	1,316,821,600	32,800	5,804	11,038	3.80%
<b>2015</b>	41,122	1,322,072,300	32,150	5,912	12,326	3.80%
<b>2016</b>	41,659	1,380,745,896	33,144	5,631	13,052	4.30%
<b>2017</b>	41,969	1,783,346,748	42,492	5,942	13,011	3.90%
<b>2018</b>	42,257	1,986,628,341	47,013	6,507	13,019	3.00%

**Source:**

- (1) Statistics Provided by the US Census Bureau
- (2) Enrollment figures provided by Statistical Atlas
- (3) Enrollment figures provided by Tarleton State University
- (4) Unemployment rates provided by the USA Unemployment Rates

**ERATH COUNTY, TEXAS  
PRINCIPAL EMPLOYERS  
CURRENT YEAR  
(unaudited)**

<u>Employer</u>	<u>Type of Business</u>		<u>Number of Employees</u>
Tarleton State University	Education	A	1579
FMC Technologies	Oil Field Products		732
Stephenville ISD	Education		488
Schreiber Foods	Cheese Mfg.		486
Saint-Gobain Abrasives	Coated Abrasives		480
Walmart Supercenter	Retail	B	345
Texas Health Harris Methodist	Hospital		264
Western Dairy Transport	Milk Transport		229
HEB Grocery	Retail	C	212
Erath County	Government		198
City of Stephenville	Government	D	178
Emerson Electric	Metal Processing		166
ABF Packing Inc	Meat Processing Plant		143
Fibergrate Composite Structures	Fiber Glass Products	E	139
Stephenville Medical & Surgical	Health Care		135
<b>Total for top 15 Employers</b>			<b>5,774</b>

- A Tarleton State University employs 563 part-time employees
- B Walmart employs 134 part-time employees
- C HEB Grocery employs 152 part-time employees
- D City of Stephenville employs 5 part-time and 275 seasonal employees
- E Fibergrate Composite employees 54 part-time employees

**Source:** Erath County research

Number of employees listed includes part-time employees. Seasonal employees are not included in the total number of employees.

## **OPERATING INFORMATION**

**ERATH COUNTY, TEXAS  
COUNTY EMPLOYEES BY FUNCTION/DEPARTMENT  
LAST TEN FISCAL YEARS  
(unaudited)**

<b>Function/Department</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>General Administration</b>										
County Judge	2	2	2	2	2	2	2	2	2	2
County Clerk	9	8	7	8	6	7	6	6	7.5	7.5
Treasurer	3	3	3	3	3	3	3	3	3.5	3.5
Auditor	3	3	3	3	3	3	3	3	3	3
Information Technology	1	1	1	1	1	1	1	1	1	1
Tax Office	11	11	11	11	12	12	12	12.5	11.5	11.5
District Clerk	5	5	5	4	4	4	4	4	4.5	4.5
County Extension Office	4	4	4	4	5	4	3	4	3.5	
Veterans Service	1	1	1	1	1	1	1	0.5	0.5	0.5
Emergency Management Coordinator								1	1	
<b>Legal</b>										
County Attorney	5	5	5	5	4	4	4	4	4	4
District Attorney	6	7	6	6	6	6	6	7	6	6
<b>Judicial</b>										
County Court at Law	2	2	2	2	2	2	2	2	2	2
District Judge	4	4	4	4	4	4	4	4	4	4
Justice of the Peace # 1	4	4	4	4	4	4	4	4	4	4
Justice of the Peace # 2	2	2	2	2	2	2	2	2	2	2
<b>Road &amp; Bridge</b>										
Precinct # 1	7	6	6	7	7	7	7	6.5	6	7
Precinct # 2	8	9	9	7	7	7	7	9	9	10
Precinct # 3	9	9	8	7	7	7	7	7	8	9.5
Precinct # 4	7	7	7	6	6	6	6	7	7	8
Maintenance Barn	2	2	2	2	2	2	2	2	2	2
<b>Facilities</b>										
Facilities Maintenance	3	3	3	3	3	3	3	3	3	3
<b>Public Safety</b>										
Sheriffs Administration & Deputies	23	26	26	24	24	26	24	25	23	27
Dispatch	8	10	10	11	11	10	10	11	10	11
Jail	22	22	22	25	26	27	26	27	23	29
Highway Patrol	1	1	1	1	1	1	1	1	1	1
Constable # 1	1	1	1	1	1	1	1	1	1	1
Constable # 2	1	1	1	1	1	1	1	1	1	1
Pretrial Diversion	2	2	2	2	2	2	2	1	1	1
<b>Health and Welfare</b>										
Sanitation and Code Enforcement	1	1	1	1	1	1	1	1	1	2
Emergency Medical Services	20	22	22	23	23	21	22	20	33	24
<b>Probation</b>										
Juvenile Probation	3	3	3	4	3	4	3	3.5	3	3.5
Community Supervision Corrections	7	7	7	6	5	5	4	5	7	7
<b>Total County Employees</b>	<b>187</b>	<b>194</b>	<b>191</b>	<b>191</b>	<b>189</b>	<b>190</b>	<b>184</b>	<b>191</b>	<b>199</b>	<b>202.5</b>

**Source:** County Treasurer/ Human Resources

**Note:** Fractional numbers represent part time employees. Temporary or seasonal employees are not listed. A position is counted if a budget for the position exists even if the position is open.

**ERATH COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**  
(unaudited)

<b>Function/Program</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Public Safety</b>										
Sheriff										
Number of Employees	23	26	26	24	24	29	24	25	23	24
Number of Dispatch Calls	8299	8243	8917	12000	9209	9951	9945	9861	10006	10661
Fire										
Number of Employees (30 volunteer/11 paid)	37	37	37	38	36	36	36	36	37	41
Number of Dispatch Calls	542	335	488	442	413	457	490	631	572	694
EMS										
Number of Employees	20	22	22	23	23	21	22	20	33	24
Number of Dispatch Calls	1051	1143	1080	1025	784	777	819	899	872	903
<b>Road &amp; Bridge</b>										
Precinct # 1										
Number of Employees	7	6	6	7	7	7	7	6.5	6	7
Miles of Road	179.03	179.03	179.03	180.57	180.57	180.57	180.57	180.57	180.57	180.57
Precinct # 2										
Number of Employees	8	9	9	7	7	7	7	9	9	10
Miles of Road	229.97	229.97	229.97	213.92	213.92	213.92	213.92	213.92	213.92	213.92
Precinct # 3										
Number of Employees	9	9	8	7	7	7	7	7	8	9.5
Miles of Road	222.83	222.83	222.83	231.5	231.5	231.5	231.5	231.5	231.5	231.5
Precinct # 4										
Number of Employees	7	7	7	6	6	6	6	7	7	8
Miles of Road	198.32	198.32	198.32	206.39	206.39	206.39	206.39	206.39	206.39	206.39

**Source:** Each individual Public Safety office supplied number of calls, and road mileage was obtained from the Erath County Appraisal District for preparation of each fiscal years budget. Employee count is from the positions listed in the FY18 budget. Part time employees are counted as half an employee.

**ERATH COUNTY, TEXAS**  
**CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS**  
**LAST TEN FISCAL YEARS**  
(unaudited)

<u>Funtion</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>General Administration</b>										
Office Buildings/Courthouses	4	4	4	4	4	4	4	4	5	6
Vehicles	1	1	1	1	1	1	1	2	2	2
<b>Public Safety</b>										
Sheriff Administration/Jail	1	1	1	1	1	1	1	2	2	2
Sheriff Vehicles	26	26	26	26	26	28	28	28	28	34
Volunteer Fire & Rescue Building	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Fire & Rescue Vehicles	5	5	6	6	6	6	6	6	6	6
EMS Building	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
EMS Vehicles	3	3	3	4	4	4	4	4	4	4
EMC Vehicles	-	-	-	-	-	-	-	1	1	1
<b>Road &amp; Bridge</b>										
Buildings	2	2	2	3	3	4	4	4	4	4
Heavy Equipment	42	42	42	52	52	55	55	73	73	87
Vehicles	14	14	14	21	21	21	21	21	21	21
County Road (miles)	830	830	830	832	832	832	832	832	832	838

**Source:** Various County offices

Note: The Office of Emergency Management was added in fiscal year 2016