

Ector County, Texas



Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2013

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ECTOR COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED SEPTEMBER 30, 2013

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INTRODUCTORY SECTION

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ECTOR COUNTY, TEXAS
LISTING OF ELECTED COUNTY OFFICIALS
AS OF SEPTEMBER 30, 2013

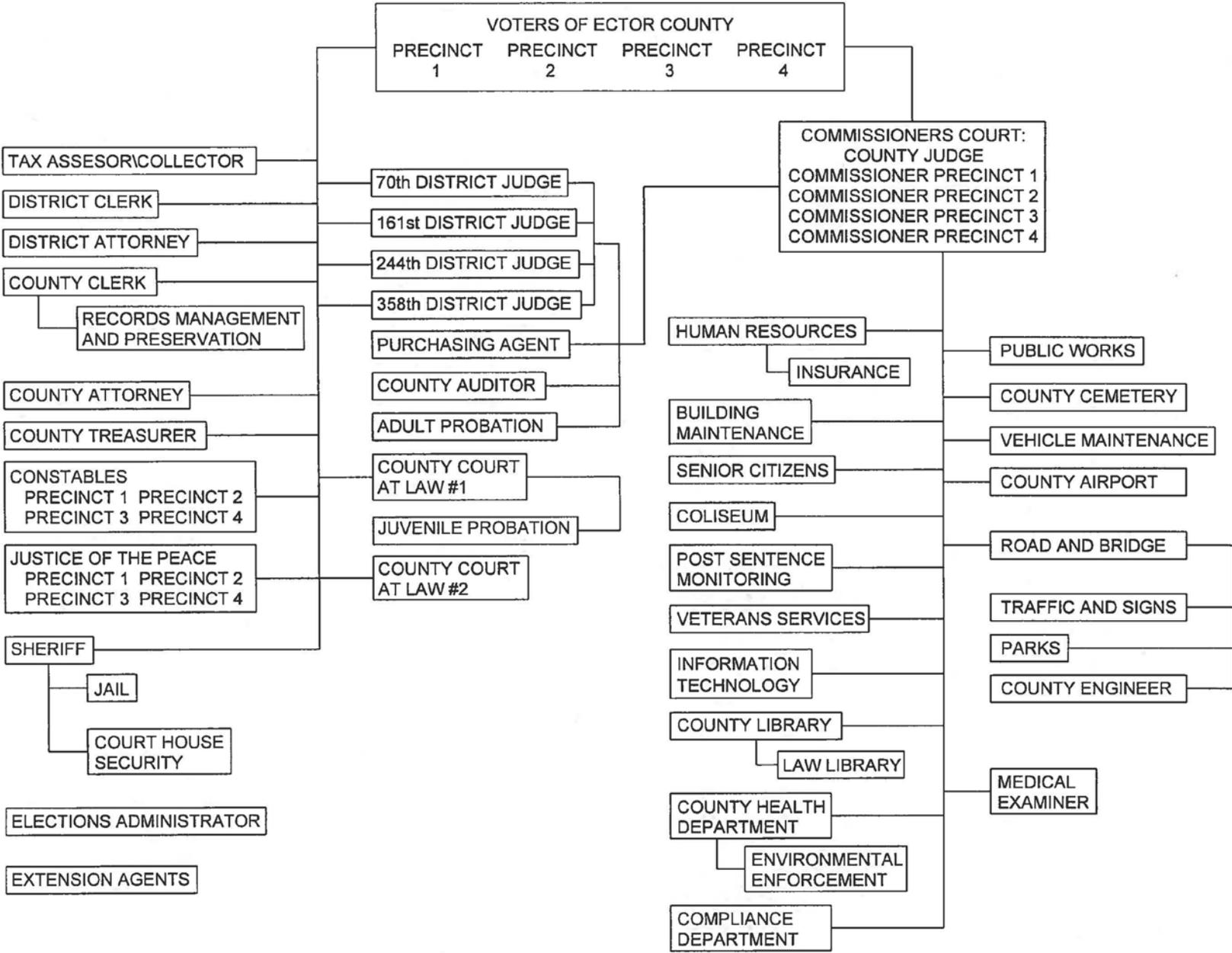
County Judge – Susan M. Redford
Commissioner – Freddie R. Gardner
Commissioner – D. Greg Simmons
Commissioner – Dale Childers
Commissioner – Armando Rodriguez

District Judge – Denn Whalen
District Judge – John W. Smith
District Judge – James Rush
District Judge – Bill McCoy

Tax Assessor – Barbara Horn
District Clerk – Janis Morgan
District Attorney – Bobby Bland
County Clerk – Linda Haney
County Attorney – Scott Layh
County Treasurer – Carolyn S. Bowen
Justice of the Peace – Terry G. Lange
Justice of the Peace – Chris Clark
Justice of the Peace – Sherwood D. Kupper
Justice of the Peace – Eddy W. Spivey
Constable – Marion Dean Johnston
Constable – Jeff Corning
Constable – Carl Waters
Constable – David Lewallen
Sheriff – Mark Donaldson
County Court At Law Judge – James A. Bobo
County Court At Law Judge – Mark D. Owens

County Auditor (Appointed) – David R. Austin

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ECTOR COUNTY, TEXAS
1010 East 8th Street, Room 520
Odessa, Texas 79761

March 31, 2014

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

The Comprehensive Annual Financial Report of Ector County, Texas for the fiscal year ended September 30, 2013 is hereby submitted. The report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with V.T.C.A., Local Government Code, Section 114.025.

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

Ector County's financial statements have been audited by Johnson, Miller & Company, CPA's PC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Ector County for the fiscal year ended September 30, 2013, 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 Ector County's financial statements for the fiscal year ended September 30, 2013, 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.

The independent audit of the financial statements of Ector County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Ector County's separately issued Single Audit Report.

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy. The County is in the heart of the "Great Permian Basin" oil production area and is a major oil field supply center for Texas and other oil producing states. In addition, Ector County is a major retail, social, civic, sports, and medical center for the area. These factors have helped provide some economic growth to the County; however, the economy is tied to that of the oil industry. After reaching unemployment high of 14.8% in 1986, the present unemployment rate is 3.9%. The 2012 unemployment rate was 4.9%.

During 1999, the oil industry saw the price of oil fall to below \$10 per barrel. As a result, activities in the oil field cut back drastically, oil related industries began to lay employees off and numerous companies discontinued operations. The future of Ector County and the oil industry as a whole was questionable. However, low oil prices were short lived. By the end of the fiscal year 2001, the price had increased in excess of \$30 a barrel. The price of West Texas Crude oil as of September 30, 2013 was approximately \$102. The Permian Basin which includes Ector County represents the largest oil production area in the United States and is the second largest in the world.

Ector County, the City of Odessa, and the Greater Odessa Chamber of Commerce are striving to develop long-range goals and objectives in order to attract a variety of industries and businesses to Ector County. In 1994, Ector County and adjacent Midland County, located 20 miles to the east, were designated as the Odessa-Midland Metropolitan Statistical Area. The designation provides an alliance for the two counties in the area of economic development.

In 1997, the voters of the City of Odessa voted to levy a \$.0025 economic development sales tax. The levy, which became effective January 1998, is to provide funding to promote additional economic development for industries desiring to relocate. During fiscal year 2013, the tax generated \$8,057,409 as compared to \$7,147,840 in fiscal year 2012.

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Economic development efforts have resulted in continued diversification of Ector County. The Odessa Development Corporation is continuing their efforts with Summit Power to develop a \$3.5 billion Texas Clean Energy Project. Summit will construct a coal gasification power plant which will capture 90% of the CO2 emissions and resale the product for oil recovery. During the construction phase it is expected to generate 2,000 construction jobs and, once completed, employ 200 full time positions. In the area of manufacturing, CUDD Energy is expanding operations with the construction of a new \$18.3 million facility. With the expansion and creation of additional manufacturing, Union Pacific is expanding their current rail yard and has purchased additional property. The expansion will create 4 new rail lines. Standard Sales, Inc., a beverage distribution company, has planned a new \$17 million dollar warehouse facility. Ector County has experienced 43 months of economic growth.

In the area of medical services, Ector County is home to three hospitals, Medical Center Hospital which is operated by the Ector County Hospital District, Odessa Regional Medical Center and Regency Hospital, both of which are privately owned. In January 2012 Medical Center opened a new state of the art Center For Women and Infants. This \$42 million facility replaced the existing maternity services area. Currently under construction is a new Veteran's out-patient facility adjacent to Medical Center Hospital northeast facility. Medical Center's growth over the years has grown from a small community hospital to a regional medical center and is the second largest employer in the County. In addition to the two hospitals, Texas Tech Health Science Center, which is a branch of the Lubbock, Texas based Texas Tech University Medical School, provides educational facilities to those desiring a career in the medical field, and works with the Ector County Hospital District and the privately owned hospitals.

Ector County is home to Odessa Junior College and the University of Texas of the Permian Basin (UTPB). UTPB, a four-year institution, is a branch of the University of Texas at Austin. Both institutions provide educational and career opportunities to not only Ector County, but also counties throughout the Permian Basin area. For the 2012-2013 school year, Odessa College's enrollment was 5,103 while UTPB's undergraduate enrollment was 5,245, both reporting increases in enrollment. UTPB completed construction of a 115,000 square foot performing arts center at a estimated cost of \$81 million. Additionally, UTPB completed construction of a new science/technology complex at a cost of \$50 million. In the fall of 2010, the voters of Ector County passed a \$68.4 million dollar bond issue for the expansion and renovation of various facilities at Odessa College. Construction will include five new state of the art buildings including a math and science facility, food services, student activities and community room. Additionally, a fire training center and auto/diesel technology centers will be constructed. Odessa College also received national acclaim as one of only eight 2013 Leader Colleges through the federal student completion movement, Achieving the Dream.

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

AWARDS AND ACKNOWLEDGEMENTS

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to Ector County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2012. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We are submitting the FY 2013 CAFR to the GFOA to determine its eligibility for another certificate.

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

Sincerely,



David R. Austin
Ector County Auditor

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FINANCIAL SECTION

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JOHNSON MILLER & CO., CPA's

Certified Public Accountants

A Professional Corporation

An Independent Member Of BDO Seidman Alliance

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-12 and 52-56 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

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Other Matters (Continued)

Required Supplementary Information (Continued)

management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

A handwritten signature in blue ink that reads "Johnson Miller & Co., CPAs PC". The signature is written in a cursive, flowing style.

Odessa, Texas
March 24, 2014

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Ector, Texas financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2013. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

- At fiscal year end, the net position totaled \$48,697,754, a decrease of \$3,452,645 from the previous year. Total net position includes \$2,325,422 restricted for creditors, \$7,763,033 imposed by law and grant restrictions, \$545,913 restricted for debt service, \$37,431,621 invested in capital assets net of related debt and unassigned of \$631,765.
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$25,209,050; of which \$13,574,650 or 54% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the general fund was \$13,625,741, which represents an increase of \$1,254,336 from the prior year.
- The General Fund's fund balance of \$15,769,654, including \$13,625,741 unassigned, represents 34% of the General Fund expenditures for fiscal year 2013.
- The County's bonded indebtedness increased by \$2,670,000 which represents reduction for scheduled debt payments of \$3,070,000 and the issuance of \$5,740,000 of tax notes for various capital improvements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

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 administrative, judicial, financial administration, law enforcement, correction, health and welfare, fire protection, cultural and recreation, library, maintenance, conservation of natural resources, highways and streets, election, and interest on long-term debt.

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

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental funds 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. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. 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 twenty-nine individual governmental funds, of which twenty-six are special revenue funds; one is a Capital Project Fund, one Debt Service Fund and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the Farm to Market Lateral Road Fund, the Debt Service Fund and the Capital Projects Fund, which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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 the General Fund and major special revenue fund budgetary schedules to also include notes to the supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

In the case of the County, assets exceeded liabilities by \$48,697,754 at the close of this fiscal year.

STATEMENT OF NET POSITION

	Governmental Activities		Business – Type Activities		Total Activities	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and Other Assets	\$37,591,691	\$32,407,669	\$ 1,248,787	\$ 1,107,279	\$38,840,478	\$33,514,948
Capital Assets, Net of Accumulated Depreciation	<u>30,260,073</u>	<u>30,988,148</u>	<u>17,323,684</u>	<u>18,059,412</u>	<u>47,583,757</u>	<u>49,047,560</u>
Total Assets	<u>67,851,764</u>	<u>63,395,817</u>	<u>18,572,471</u>	<u>19,166,691</u>	<u>86,424,235</u>	<u>82,562,508</u>
Current Liabilities	4,562,429	4,991,622	94,399	158,822	4,656,828	5,150,444
Long-Term Liabilities	<u>33,047,227</u>	<u>25,239,371</u>	<u>22,426</u>	<u>22,294</u>	<u>33,069,653</u>	<u>25,261,665</u>
Total Liabilities	<u>37,609,656</u>	<u>30,230,993</u>	<u>116,825</u>	<u>181,116</u>	<u>37,726,481</u>	<u>30,412,109</u>
Net investment in Capital Assets	20,107,937	23,502,724	17,323,684	18,059,412	37,431,621	41,562,136
Restricted Assets	10,634,368	6,812,759	-	83,979	10,634,368	6,896,738
Unrestricted Assets	<u>(500,197)</u>	<u>2,849,341</u>	<u>1,131,962</u>	<u>842,184</u>	<u>631,765</u>	<u>3,691,525</u>
Total Net Position	<u>\$30,242,108</u>	<u>\$33,164,824</u>	<u>\$18,455,646</u>	<u>\$18,985,575</u>	<u>\$48,697,754</u>	<u>\$52,150,399</u>

The largest portion of the County's current fiscal year net position, 77%, reflects its investment in capital assets, e.g. land, improvements other than buildings, infrastructure, machinery and equipment, less any related debt to acquire those assets that are still outstanding. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be utilized to liquidate these liabilities. Prior year investment in capital assets represented 80%.

The unrestricted portion of the County's net position, 1%, represents those assets that may be used to meet the ongoing obligations to the County's citizens and creditors. The unrestricted portion of net position for the prior year represented 7%. The decrease in unrestricted assets is attributable to the County's recognition of the current year OPEB obligation of \$5,164,087 as reflected in note 8. The restricted balance of the County's net position represents \$545,913 restricted resources to repay future debt, \$2,325,422 restricted for creditors and \$7,763,033 restricted by law and represents special revenue funds.

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

At the end of the fiscal year, the County reported positive net position in two of the three categories of net position for its separate governmental and business-type activities. In the governmental funds the unrestricted assets reflected a negative \$500,197 which is attributable to the OPEB obligation as noted above. It should also be noted that the total net position decreased from the prior fiscal year by \$3,452,645 or 7%.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues:						
Program Revenues:						
Charges for Services	\$14,952,654	\$14,983,838	\$1,062,430	\$1,077,621	\$16,015,084	\$16,061,459
Operating Grants and Contributions	2,276,488	2,000,439	50,000	86,480	2,326,488	2,086,919
Capital Grants and Contributions	20,764	44,801	97,780	1,246,110	118,544	1,290,911
General Revenues:						
Property Taxes	38,757,085	38,478,908	611,199	682,246	39,368,284	39,161,154
Bingo Taxes	238,358	240,899	-	-	238,358	240,899
Mixed Beverage Taxes	514,340	464,070	-	-	514,340	464,070
Unrestricted Investment Earnings	218,019	179,928	5,702	5,359	223,721	185,287
Miscellaneous	<u>351,776</u>	<u>222,360</u>	<u>-</u>	<u>-</u>	<u>351,776</u>	<u>222,360</u>
Total Revenues	<u>57,329,484</u>	<u>56,615,243</u>	<u>1,827,111</u>	<u>3,097,816</u>	<u>59,156,595</u>	<u>59,713,059</u>
Expenses:						
Administrative	2,606,670	1,219,471	-	-	2,606,670	1,219,471
Judicial	10,949,537	10,374,839	-	-	10,949,537	10,374,839
Financial Administration	4,632,600	3,847,734	-	-	4,632,600	3,847,734
Law Enforcement	6,958,173	6,813,752	-	-	6,958,173	6,813,752
Correction	17,208,929	15,351,902	-	-	17,208,929	15,351,902
Health and Welfare	2,261,605	1,935,514	-	-	2,261,605	1,935,514
Fire Protection	895,169	921,491	-	-	895,169	921,491
Cultural/Recreation	1,284,411	1,169,514	-	-	1,284,411	1,169,514
Library	1,949,777	1,798,756	-	-	1,949,777	1,798,756
Maintenance	6,328,005	6,680,302	-	-	6,328,005	6,680,302
Conservation of Natural Resources	147,366	132,774	-	-	147,366	132,774
Highways and Streets	4,315,145	4,302,611	-	-	4,315,145	4,302,611
Election	547,106	526,342	-	-	547,106	426,342
Interest on Long-Term Debt	263,121	295,757	-	-	263,121	295,757
Coliseum	-	-	1,917,888	1,745,261	1,917,888	1,745,261
Airport	<u>-</u>	<u>-</u>	<u>407,704</u>	<u>412,820</u>	<u>407,704</u>	<u>412,820</u>
Total Expenses	<u>60,347,614</u>	<u>55,370,759</u>	<u>2,325,592</u>	<u>2,158,081</u>	<u>62,673,206</u>	<u>54,528,840</u>
Excess (Deficiency) Before Transfers/Gain on Sale of Capital Assets	-3,018,130	1,244,484	-498,481	939,735	-3,516,611	2,184,219
Gain on Sale of Capital Assets	63,966	82,452	-	-	63,966	82,452
Transfers	<u>31,448</u>	<u>33,853</u>	<u>-31,448</u>	<u>-33,853</u>	<u>-</u>	<u>-</u>
Change in Net Position	-2,922,716	1,360,789	-529,929	905,882	-3,452,645	2,266,671
Net Position – Beginning	<u>33,164,824</u>	<u>31,804,035</u>	<u>18,985,575</u>	<u>18,079,693</u>	<u>52,150,399</u>	<u>49,883,728</u>
Net Position - Ending	<u>\$30,242,108</u>	<u>\$33,164,824</u>	<u>\$18,455,646</u>	<u>\$18,985,575</u>	<u>\$48,697,754</u>	<u>\$52,150,399</u>

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

Governmental Activities. Net position of the governmental activities decreased \$2,922,716 during the year. In general revenues, operating grants and contributions increased \$276,049 or 14% and is the result of sale of right of way property to Union Pacific. Overall, revenues were only increased from the prior year by \$714,241 or 1%.

Total expenses increased \$4,976,855 which is attributable to administrative expenses increased by \$1,387,199 or 114% and is due to the expenditure of tax note proceeds related to the information technology upgrades. Judicial expenses increased \$574,698 or 8% and correction expenses increased \$1,857,027 or 12%. Both these increases are the result of higher employment costs as the County tries to compete with the growing economy around the oil industry. Health and welfare expenses increased from the prior year by \$326,091 or 77% due to additional funding from Federal/State grant funds and the increased budget for the environmental enforcement department.

Business-Type Activities. Net position of the business-type activities decreased from the previous year by \$529,929. The decrease is attributable to the capital grant in the amount of \$1,246,110 for the construction of a new airport terminal building and other capital improvements that was reported in the prior year. The remaining revenues remained relatively constant from the prior year. Likewise, expenses in the business-type activities remained relatively constant.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

Governmental Funds. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$25,209,050, an increase of \$4,461,755 or 21% in comparison to the prior year. The unassigned fund balance of \$13,574,650 represents 54% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance increased 11% from the prior year and is mainly attributable to the number of vacant employee positions due to the local economy. The remainder of fund balance is allocated between nonspendable, restricted, committed and assigned as per the County's Fund Balance Policy and is not available for any new spending.

The County expended \$3,401,839 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2013 as compared to \$3,102,739 for the previous year. These expenditures delayed deterioration; however, the overall condition of the roads was not improved through these maintenance expenditures.

The Debt Service Fund has a total fund balance of \$546,371, an increase of \$59,415 as compared with the prior year. The increase is attributable to a budgetary decision by Ector County and is not considered material.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$4,318,419 represents the net of a debt issuance in the amount of \$5,740,000 for technological enhancements, donations and interest earnings of \$228,965 and the expenditure of \$2,440,072 towards those enhancements. Projects funded by the debt issuance were begun within the fiscal year and are scheduled to be completed within fiscal year 2017.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Funds. Business-type funds provide the same type of information found in the government-wide financial statements, but in more detail. The County has two business-type funds, the Ector County Coliseum and the Ector County Airport. With the exception of the Coliseum, which receives some tax revenues to support its activities, the business-type funds operate from charges for current services. For the fiscal year, the Coliseum reported a decrease in net position from the prior year of \$374,148. The decrease is represented by an operating loss of \$1,081,104 which includes \$595,082 of depreciation expense and an ad valorem tax allocation of \$605,767. The Airport also reflected a decrease in net position from the prior year of \$165,227. The decrease in net position at the Airport is attributable to an operating loss of \$146,956 which includes depreciation expense in the amount of \$338,745.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$13,625,741 as compared to \$12,371,405 in the prior year. Revenues resulted in a positive budget variance of \$1,391,751 which is mainly attributable to a positive variance in tax collector fees assessed in the area of motor vehicle registrations. Other revenues reflected a positive variance due to mainly increases in inmate phone revenues which is attributable to a higher inmate population in the county jail. Expenditures in the General Fund were under budget by \$1,792,426 primarily to the employee shortage which is attributable to the local economy of Ector County.

Both the original budget and the final budget represented a deficit of revenues to expenditures. As a measure of the General Fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 29% of total fund expenditures, while total fund balance represents 34% of total fund expenditures. The prior year unassigned fund represented 28% of total fund expenditures and total fund balance represented 34% of total fund expenditures.

The Farm to Market and Lateral Road Fund reflects a fund balance of \$3,271,285, which represents a decrease from the prior year by \$168,286. The increase in revenues over budget is primarily attributable to an increase in the number of platting and pipeline fees paid to the County and an increase in the fund's portion of vehicle registrations.

Expenditures were under budget primarily due to a shortage in labor force capable of operating heavy equipment, which also accounts for the budget surplus in infrastructure expenses.

Difference between the original budgeted expenditures and the final budgeted expenditures resulted in an increase of \$1,145,426 or 2% and is mainly the result of:

- \$69,970 in unexpected autopsy and transport expense in the Medical Examiners' Office.
- \$224,594 in professional services within the Information Technology Department which were not attributable to the debt issue capital acquisitions.
- \$140,353 of unanticipated expenses within the county jail which is attributable to the local economy and the number of people moving to the county in search of oil related jobs. With the increase in population there is an increase in crime and arrests.
- In the post sentence monitoring department, an increase in professional services of \$55,000 was incurred again to accommodate the increase number of people being placed on an electronic monitor.
- Medical commitments were increased during the year by \$40,000 and the increase can also be attributed to the economy.

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

At the end of the fiscal year, actual expenditures were \$1,792,426 less than the final budget. Budget variances were mainly attributable to:

- \$159,253 in unexpended Judicial costs for indigent defense services.
- \$117,370 in unexpended Informational Technology costs. Expenses were budgeted but not completed during the year and will be completed in subsequent year.
- \$304,420 in unexpended costs in the Sheriff's Office is the result of unfilled vacancies in law enforcement personnel.
- While the Jail did not reflect any unexpended personnel costs, it should be noted that there were numerous vacancies within the department that were offset with the payment of overtime in order for the County to maintain compliance with State Jail Standards.
- \$93,468 of unexpended funds within the Jail Medical services again due to personnel shortages.
- The library resulted in a surplus of \$91,669 of which is mainly contributed to personnel shortages.
- \$179,386 of unexpended funds within building maintenance can be attributed to personnel shortages which resulted in less maintenance being conducted to the various buildings of the County.
- The remaining budget variances primarily represent the salaries and associated benefits of the vacant positions and the under spending of other various operating budgets due to the shortage of personnel.

Revenues represented positive variances to budgetary estimates by \$1,391,751 of the final budget and \$1,507,318 of the original budget. The budget variances in actual revenues to the final budget are:

- Fines and forfeitures were under budget by \$201,173 and is considered normal.
- Charges for current services were over budget by \$1,307,112 and can be attributed to the growth in the local economy and the increase use in County services particularly with tax assessor fees related to vehicle registrations.
- Other income was over budget by \$186,044 as a result of an increase in inmate phone proceeds which is attributable to the increased jail population.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term Debt. At September 30, 2013, the County had a total long-term debt outstanding in the amount of \$33,047,227, which represents a net increase from the prior year of \$7,807,856. The net increase is attributable to the County's recognition of an additional \$5,164,087 in OPEB obligation see note 8 and a net increase in the amount of net bonded debt outstanding and a slight decrease in compensated absences. According to Texas statutes, the County has a debt limit of \$3,064,906,920.

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

The County's bond rating is "AA" from Standard & Poor's which is an increase from AA- in the previous year, and "Aa3" from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY 2013:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General Obligation Bonds	\$ 7,830,000	\$ 5,740,000	\$ 3,070,000	\$10,500,000
Compensated Absences	947,589	636,429	662,660	921,358
Net OPEB Obligation	<u>16,461,782</u>	<u>5,164,087</u>	<u>-</u>	<u>21,625,869</u>
Total	<u>\$ 25,239,371</u>	<u>\$11,540,516</u>	<u>\$ 3,732,660</u>	<u>\$33,047,227</u>

Capital Assets. The capital assets of the County are those assets, land, buildings, improvements other than buildings, roads, machinery and equipment and construction in progress, which are used in the performance of the County's functions including infrastructure assets. At September 30, 2013, net capital assets of the governmental activities totaled \$30,260,073, reflecting a net decrease of \$728,075. Net capital assets of the business-type activities totaled \$17,323,684, reflecting a net decrease of \$735,728 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$2,863,242 for governmental activities and \$933,827 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2013	2012	2013	2012	2013	2012
Land	\$2,017,239	2,012,423	682,762	682,762	2,700,001	2,695,185
Buildings	8,150,039	8,501,980	3,212,715	3,373,025	11,362,754	11,875,005
Improvements Other Than Buildings	3,665,084	4,312,010	7,428,942	7,877,885	11,094,026	12,189,895
Machinery and Equipment	2,372,196	2,380,743	562,840	566,494	2,935,036	2,947,237
Infrastructure	12,334,928	13,294,359	5,430,550	5,506,246	17,765,478	18,800,605
Construction In Progress	<u>1,720,587</u>	<u>486,633</u>	<u>5,875</u>	<u>53,000</u>	<u>1,726,462</u>	<u>539,633</u>
Total	<u>\$30,260,073</u>	<u>30,988,148</u>	<u>17,323,684</u>	<u>18,059,412</u>	<u>47,583,757</u>	<u>49,047,560</u>

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

The fiscal year 2014 budget was adopted by September 30, 2013 with total General Fund expenditures of \$51,959,565, a 12% increase from the fiscal year 2013 actual expenditures. The total property tax rate for fiscal year 2014 is \$.297296 per \$100 of valuation. Increases in the fiscal year 2014 budget compared to fiscal year 2013 expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents approximately \$38,194,361 for fiscal year 2014. Actual 2013 personnel expenditures were \$34,220,903. The increase is attributable to a scheduled 5% cost of living increase for all positions, scheduled step raises for employees and an increase in employer's portion of contributions to the Texas County and District Retirement System. Additionally, the County personnel budget represents 100% employment. Due to the local economy, the County maintains numerous unfilled positions throughout the year.
- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2014, the County budgeted in the General Fund \$1,174,908 towards vehicle maintenance as compared to the actual expenditure of \$1,306,104 for fiscal year 2013.
- Beginning in fiscal year 2011, the County procured the services of an IT consultant to evaluate the County's information technology systems. As a result of that evaluation, the County approved approximately \$8,000,000 toward a technology improvement plan which will be incurred over a 5 year period. For fiscal year 2014, the County budgeted \$1,587,631 toward the IT improvements. For fiscal year 2013, the Commissioners' Court issued \$5,740,000 in tax notes which included \$3,600,000 of one-time costs towards the project. These costs are reflected within the Capital Projects Fund.
- For fiscal year 2014, additional personnel were approved for the District Clerk's Office, District Attorney's Office, Information Technology Department, Environmental Enforcement and the Sheriff's Office.
- In previous years, the County had a contract with the City of Odessa to provide animal control services outside the city limits. Beginning in fiscal year 2014, the County began providing those services under the authority of the Sheriff's Office. To fund this function, the County budgeted \$254,650 which includes 4 deputies.
- In fiscal year 2013, the County budgeted \$51,354 for office remodeling and major repairs to the various buildings of the County. For fiscal year 2014, the County budgeted \$520,950.
- All other operating expenditures were held comparable to the prior year.

It should be also noted that for fiscal year 2014, the Commissioners' Court has adopted a budget which represents a deficit of \$280,706. This represents the intent of the Commissioners Court of utilizing the unassigned fund balance to fund the budget deficit instead of raising taxes or decreasing expenditures.

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

REQUEST FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

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**ECTOR COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,234,381	352,470	3,586,851
Investments	29,459,917	856,936	30,316,853
Receivables, net of allowance for uncollectables	4,546,350	6,023	4,552,373
Internal balances	(29,742)	29,742	-
Inventories	141,630	-	141,630
Prepaid expenses	24,443	-	24,443
Due from other governments	162,632	3,616	166,248
Deferred charges	52,080	-	52,080
Capital assets, (nondepreciable):			
Land	2,017,239	682,762	2,700,001
Construction in progress	1,720,587	5,875	1,726,462
Capital assets, (net of accumulated depreciation):			
Buildings	8,150,039	3,212,715	11,362,754
Improvements	3,665,084	7,428,942	11,094,026
Infrastructure	12,334,928	5,430,550	17,765,478
Machinery and equipment	<u>2,372,196</u>	<u>562,840</u>	<u>2,935,036</u>
TOTAL ASSETS	<u>67,851,764</u>	<u>18,572,471</u>	<u>86,424,235</u>
LIABILITIES			
Accounts payable and other current liabilities	3,990,666	32,913	4,023,579
Accrued interest payable	79,244	-	79,244
Due to other governments	378,146	10,243	388,389
Unearned revenue	114,373	51,243	165,616
Noncurrent liabilities:			
Due within one year	3,436,358	21,605	3,457,963
Due in more than one year	<u>29,610,869</u>	<u>821</u>	<u>29,611,690</u>
TOTAL LIABILITIES	<u>37,609,656</u>	<u>116,825</u>	<u>37,726,481</u>
NET POSITION			
Net investment in capital assets	20,107,937	17,323,684	37,431,621
Restricted for:			
Creditors	2,325,422	-	2,325,422
Imposed by law, program purposes	7,763,033	-	7,763,033
Debt service	545,913	-	545,913
Unrestricted	<u>(500,197)</u>	<u>1,131,962</u>	<u>631,765</u>
TOTAL NET POSITION	<u>\$ 30,242,108</u>	<u>18,455,646</u>	<u>48,697,754</u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs

Primary Government:

Governmental Activities:

Administrative

Judicial

Financial administration

Law enforcement

Correction

Health and welfare

Fire protection

Cultural-recreation

Library

Maintenance

Conservation of natural resources

Highways and streets

Election

Interest on long-term debt

Total governmental activities

Business-Type Activities:

Coliseum

Airport

Total business-type activities

Total primary government

	Program Revenues			Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Expenses						
\$ 2,606,670	3,447,020	117,573	-	957,923	-	957,923
10,949,537	4,716,507	206,863	-	(6,026,167)	-	(6,026,167)
4,632,600	-	-	-	(4,632,600)	-	(4,632,600)
6,958,173	356,469	52,857	-	(6,548,847)	-	(6,548,847)
17,208,929	2,615,266	1,047,260	-	(13,546,403)	-	(13,546,403)
2,261,605	1,054,424	716,030	20,764	(491,151)	-	(491,151)
895,169	-	-	-	(874,405)	-	(874,405)
1,284,411	15,225	20,000	-	(1,249,186)	-	(1,249,186)
1,949,777	23,788	-	-	(1,925,989)	-	(1,925,989)
6,328,005	-	-	-	(6,328,005)	-	(6,328,005)
147,366	-	-	-	(147,366)	-	(147,366)
4,315,145	2,594,446	114,575	-	(1,606,124)	-	(1,606,124)
547,106	129,509	1,330	-	(416,267)	-	(416,267)
<u>263,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(263,121)</u>	<u>-</u>	<u>(263,121)</u>
<u>60,347,614</u>	<u>14,952,654</u>	<u>2,276,488</u>	<u>20,764</u>	<u>(43,097,708)</u>	<u>-</u>	<u>(43,097,708)</u>
1,917,888	801,682	50,000	97,780	-	(968,426)	(968,426)
<u>407,704</u>	<u>260,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(146,956)</u>	<u>(146,956)</u>
<u>2,325,592</u>	<u>1,062,430</u>	<u>50,000</u>	<u>97,780</u>	<u>-</u>	<u>(1,115,382)</u>	<u>(1,115,382)</u>
\$ <u>62,673,206</u>	<u>16,015,084</u>	<u>2,326,488</u>	<u>118,544</u>	<u>(43,097,708)</u>	<u>(1,115,382)</u>	<u>(44,213,090)</u>
General Revenues:						
Property taxes				38,757,085	611,199	39,368,284
Bingo tax				238,358	-	238,358
Mixed beverage tax				514,340	-	514,340
Unrestricted investment earnings				218,019	5,702	223,721
Miscellaneous				351,776	-	351,776
Gain on sale of assets				63,966	-	63,966
Transfers				<u>31,448</u>	<u>(31,448)</u>	<u>-</u>
Total general revenues and transfers				<u>40,174,992</u>	<u>585,453</u>	<u>40,760,445</u>
Change in net position				<u>(2,922,716)</u>	<u>(529,929)</u>	<u>(3,452,645)</u>
Net position, beginning of year				<u>33,164,824</u>	<u>18,985,575</u>	<u>52,150,399</u>
Net position, end of year				\$ <u>30,242,108</u>	<u>18,455,646</u>	<u>48,697,754</u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
GOVERNMENTAL FUNDS
BALANCE SHEET
SEPTEMBER 30, 2013

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 506,769
Investments	15,850,063
Property taxes receivable	2,555,392
Less allowance for uncollectible taxes	(2,427,622)
Accounts receivable	758,096
Due from other funds	283,517
Due from other governments	86,532
Inventories	36,100
Prepaid items	<u>24,443</u>
Total assets	<u><u>17,673,290</u></u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	1,521,224
Due to other funds	5,546
Due to other governments	376,866
Deferred revenue	<u>-</u>
Total liabilities	<u>1,903,636</u>
FUND BALANCES	
Nonspendable:	
Inventories and prepaid items	60,543
Restricted fund balance:	
Creditors	1,898,090
Imposed by Law	-
Retirement of long-term debt	-
Committed:	
Program purposes	124,833
Assigned:	60,447
Unassigned	<u>13,625,741</u>
Total fund balances	<u>15,769,654</u>
Total liabilities and fund balances	\$ <u><u>17,673,290</u></u>

<u>Farm to Market and Lateral Road Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
143,832	75,573	87,340	630,568	1,444,082
3,254,365	454,482	4,576,616	904,928	25,040,454
77,788	271,156	-	-	2,904,336
(73,899)	(257,598)	-	-	(2,759,119)
71,000	3,216	26,799	13,033	872,144
-	-	-	8,852	292,369
-	-	-	76,100	162,632
-	-	-	-	36,100
-	-	-	-	24,443
<u>3,473,086</u>	<u>546,829</u>	<u>4,690,755</u>	<u>1,633,481</u>	<u>28,017,441</u>
201,731	-	174,336	122,133	2,019,424
70	458	198,000	93,746	297,820
-	-	-	1,280	378,146
-	-	-	113,001	113,001
<u>201,801</u>	<u>458</u>	<u>372,336</u>	<u>330,160</u>	<u>2,808,391</u>
-	-	-	-	60,543
179,179	-	174,336	73,817	2,325,422
2,999,120	-	3,515,966	1,247,947	7,763,033
-	545,913	-	-	545,913
19,652	458	198,000	29,494	372,437
73,334	-	430,117	3,154	567,052
-	-	-	(51,091)	13,574,650
<u>3,271,285</u>	<u>546,371</u>	<u>4,318,419</u>	<u>1,303,321</u>	<u>25,209,050</u>
<u>3,473,086</u>	<u>546,829</u>	<u>4,690,755</u>	<u>1,633,481</u>	<u>28,017,441</u>

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
GOVERNMENTAL FUNDS
RECONCILIATION OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

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

Total Fund Balances	\$	25,209,050
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		28,592,999
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		3,446,498
Internal service funds are used by management to charge the costs of fleet management and self-insurance costs to individual funds. The assets, liabilities and net position of the internal service funds are included in governmental activities in the statement of net position.		6,067,952
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		<u>(33,074,391)</u>
Net position of governmental activities	\$	<u><u>30,242,108</u></u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2013

REVENUES

- Property tax, penalties and interest
- Fines and forfeitures
- Licenses and permits
- Intergovernmental charges
- Charges for current services
- Investment income
- Other revenue

Total revenues

EXPENDITURES

Current

- Administrative
- Judicial
- Financial administration
- Law enforcement
- Correction
- Health and welfare
- Fire protection
- Cultural – recreation
- Library
- Maintenance
- Conservation of natural resources
- Highways and streets
- Election
- Nondepartmental and other

Total current

Debt service

- Principal retirement
- Interest and other

Capital outlay

Total expenditures

Excess (deficiency) of
revenues over
expenditures

OTHER FINANCING SOURCES (USES)

- Transfers in
- Transfers (out)
- Bonds Issued
- Total other financing
Sources (uses)

Net change in fund balances

Fund balances, beginning of year

Fund balances, end of year

	General Fund	Farm to Market and Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$	35,292,364	508,128	3,265,773	-	-	39,066,265
	2,069,827	-	-	-	-	2,069,827
	235,382	-	-	-	-	235,382
	1,405,410	868,997	-	-	1,630,062	3,904,469
	8,145,112	1,751,769	-	-	1,406,196	11,303,077
	127,840	13,082	7,851	5,883	9,111	163,767
	<u>760,611</u>	<u>88,255</u>	<u>-</u>	<u>223,082</u>	<u>76,015</u>	<u>1,147,963</u>
	<u>48,036,546</u>	<u>3,230,231</u>	<u>3,273,624</u>	<u>228,965</u>	<u>3,121,384</u>	<u>57,890,750</u>
	1,416,975	-	-	1,337,567	-	2,754,542
	9,515,677	-	-	-	903,365	10,419,042
	4,363,031	-	-	-	-	4,363,031
	6,767,211	-	-	-	69,339	6,836,550
	13,027,948	-	-	-	1,052,072	14,080,020
	1,527,001	-	-	-	675,042	2,202,043
	888,223	-	-	-	-	888,223
	710,880	-	-	-	372,007	1,082,887
	1,570,223	-	-	-	143,019	1,713,242
	5,712,060	635,544	-	-	-	6,347,604
	126,653	-	-	-	-	126,653
	-	2,766,295	-	-	-	2,766,295
	-	-	-	-	559,664	559,664
	<u>211,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,443</u>
	45,837,325	3,401,839	-	1,337,567	3,774,508	54,351,239
	-	-	3,070,000	-	-	3,070,000
	-	-	144,209	52,963	-	197,172
	<u>527,038</u>	<u>-</u>	<u>-</u>	<u>1,049,542</u>	<u>-</u>	<u>1,576,580</u>
	<u>46,364,363</u>	<u>3,401,839</u>	<u>3,214,209</u>	<u>2,440,072</u>	<u>3,774,508</u>	<u>59,194,991</u>
	<u>1,672,183</u>	<u>(171,608)</u>	<u>59,415</u>	<u>(2,211,107)</u>	<u>(653,124)</u>	<u>(1,304,241)</u>
	34,174	3,322	-	-	842,892	880,388
	(854,392)	-	-	-	-	(854,392)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,740,000</u>	<u>-</u>	<u>5,740,000</u>
	<u>(820,218)</u>	<u>3,322</u>	<u>-</u>	<u>5,740,000</u>	<u>842,892</u>	<u>5,765,996</u>
	851,965	(168,286)	59,415	3,528,893	189,768	4,461,755
	<u>14,917,689</u>	<u>3,439,571</u>	<u>486,956</u>	<u>789,526</u>	<u>1,113,553</u>	<u>20,747,295</u>
\$	<u><u>15,769,654</u></u>	<u><u>3,271,285</u></u>	<u><u>546,371</u></u>	<u><u>4,318,419</u></u>	<u><u>1,303,321</u></u>	<u><u>25,209,050</u></u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2013**

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

Net change in fund balances-total governmental funds (page 17).	\$ 4,461,755
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(992,289)
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).	(94,473)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, had any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(7,843,245)
Some expenses reported in the statement of activities that do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(82,975)
Internal service funds are used by management to charge the costs of the equipment and self-insurance funds to individual funds. The net income of certain activities of internal service funds is reported with governmental activities.	<u>1,628,511</u>
Change in net position of government activities (page 14)	\$ <u><u>(2,922,716)</u></u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	Business-Type Activities – Enterprise Funds			Governmental
	Coliseum	Airport	Total	Activities Internal Service Funds
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 245,551	106,919	352,470	1,790,299
Investments	525,144	331,792	856,936	4,419,463
Accounts receivable, net	2,403	3,620	6,023	82,491
Inventories	-	-	-	105,530
Due from other governments	-	3,616	3,616	-
Due from other funds	-	5,536	5,536	-
	<u>773,098</u>	<u>451,483</u>	<u>1,224,581</u>	<u>6,397,783</u>
PROPERTY, PLANT AND EQUIPMENT				
Land	598,000	84,762	682,762	135,700
Building	4,902,343	2,244,937	7,147,280	581,028
Improvements	8,910,678	3,406,487	12,317,165	37,466
Equipment	1,236,061	36,060	1,272,121	7,562,735
Infrastructure	691,805	8,525,643	9,217,448	-
Construction in progress	-	5,875	5,875	-
Less accumulated depreciation and amortization	(7,439,850)	(5,879,117)	(13,318,967)	(6,649,855)
	<u>8,899,037</u>	<u>8,424,647</u>	<u>17,323,684</u>	<u>1,667,074</u>
NET PROPERTY, PLANT AND EQUIPMENT	<u>8,899,037</u>	<u>8,424,647</u>	<u>17,323,684</u>	<u>1,667,074</u>
TOTAL ASSETS	<u>9,672,135</u>	<u>8,876,130</u>	<u>18,598,265</u>	<u>8,064,857</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	31,780	1,133	32,913	1,971,242
Compensated absences	22,426	-	22,426	-
Unearned revenues	51,243	-	51,243	1,372
Due to other funds	85	-	85	-
Due to other governments	10,243	-	10,243	-
	<u>115,777</u>	<u>1,133</u>	<u>116,910</u>	<u>1,972,614</u>
TOTAL CURRENT LIABILITIES	<u>115,777</u>	<u>1,133</u>	<u>116,910</u>	<u>1,972,614</u>
NET POSTION				
Investment in capital assets	8,899,037	8,424,647	17,323,684	1,667,074
Unrestricted	657,321	450,350	1,107,671	4,425,169
	<u>9,556,358</u>	<u>8,874,997</u>	<u>18,431,355</u>	<u>6,092,243</u>
TOTAL NET POSITION	<u>9,556,358</u>	<u>8,874,997</u>	<u>18,431,355</u>	<u>6,092,243</u>

Reconciliation of Government-Wide Statement of Net Position:

Adjustment to reflect the consolidation of internal service fund activities related to enterprise net position of business-type activities

	24,291
	<u>\$ 18,455,646</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
YEAR ENDED SEPTEMBER 30, 2013**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
OPERATING REVENUES				
Charges for current services	\$ 799,282	195,517	994,799	11,662,809
Other revenues	<u>52,400</u>	<u>65,231</u>	<u>117,631</u>	<u>298,350</u>
TOTAL OPERATING REVENUES	<u>851,682</u>	<u>260,748</u>	<u>1,112,430</u>	<u>11,961,159</u>
OPERATING EXPENSES				
Salaries	499,620	-	499,620	7,776
Employee benefits	236,756	-	236,756	29,771
Auto allowance	3,900	-	3,900	-
Departmental supplies and other	24,330	785	25,115	703,916
Maintenance and repairs	240,133	33,656	273,789	190,012
Professional services	1,010	-	1,010	1,073,348
Utilities	309,474	30,918	340,392	23,855
Insurance	19,271	3,600	22,871	1,172,512
Claims	-	-	-	6,842,204
Other	3,210	-	3,210	12,480
Depreciation	<u>595,082</u>	<u>338,745</u>	<u>933,827</u>	<u>672,361</u>
TOTAL OPERATING EXPENSES	<u>1,932,786</u>	<u>407,704</u>	<u>2,340,490</u>	<u>10,728,235</u>
OPERATING INCOME (LOSS)	<u>(1,081,104)</u>	<u>(146,956)</u>	<u>(1,228,060)</u>	<u>1,232,924</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	3,409	2,293	5,702	17,971
Gain on retirement of assets	-	-	-	15,273
Property tax, penalties and interest	<u>605,767</u>	<u>5,432</u>	<u>611,199</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>609,176</u>	<u>7,725</u>	<u>616,901</u>	<u>33,244</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT	<u>(471,928)</u>	<u>(139,231)</u>	<u>(611,159)</u>	<u>1,266,168</u>
CAPITAL CONTRIBUTIONS	97,780	-	97,780	371,789
TRANSFERS (OUT)	<u>-</u>	<u>(25,996)</u>	<u>(25,996)</u>	<u>-</u>
CHANGES IN NET POSITION	<u>(374,148)</u>	<u>(165,227)</u>	<u>(539,375)</u>	<u>1,637,957</u>
NET POSITION, BEGINNING OF YEAR	<u>9,930,506</u>	<u>9,040,224</u>		<u>4,454,286</u>
NET POSITION, END OF YEAR	\$ <u><u>9,556,358</u></u>	<u><u>8,874,997</u></u>		<u><u>6,092,243</u></u>

Reconciliation of Government-Wide Statement of Activities:

Adjustment to reflect the consolidation of internal service fund activities related to enterprise net position of business-type activities

9,446
\$ (529,929)

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 YEAR ENDED SEPTEMBER 30, 2013
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 809,453	196,354	1,005,807	-
Cash received from interfund revenues	(10,629)	1,926	(8,703)	12,603,187
Cash received from miscellaneous sources	52,400	61,615	114,015	993,541
Cash paid to employees	(729,901)	-	(729,901)	(38,710)
Cash paid for goods and services	(643,115)	(74,338)	(717,453)	(9,942,826)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(521,792)</u>	<u>185,557</u>	<u>(336,235)</u>	<u>3,615,192</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Property tax, penalties and interest	<u>605,767</u>	<u>5,432</u>	<u>611,199</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>605,767</u>	<u>5,432</u>	<u>611,199</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(54,895)	(71,420)	(126,315)	(705,068)
Proceeds from sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>401,347</u>
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(54,895)</u>	<u>(71,420)</u>	<u>(126,315)</u>	<u>(303,721)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(104,260)	(133,854)	(238,114)	(1,423,873)
Proceeds from sale of investments	304,784	71,748	376,532	(1,549,965)
Investment income received on investments	<u>3,409</u>	<u>2,293</u>	<u>5,702</u>	<u>17,971</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>203,933</u>	<u>(59,813)</u>	<u>144,120</u>	<u>(2,955,867)</u>
NET INCREASE (DECREASE) IN CASH	233,013	59,756	292,769	355,604
CASH, BEGINNING OF YEAR	<u>12,538</u>	<u>47,163</u>	<u>59,701</u>	<u>1,434,695</u>
CASH, END OF YEAR	<u>\$ 245,551</u>	<u>106,919</u>	<u>352,470</u>	<u>1,790,299</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 YEAR ENDED SEPTEMBER 30, 2013
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	<u>Business-Type Activities – Enterprise Funds</u>			Governmental
	<u>Coliseum</u>	<u>Airport</u>	<u>Total</u>	Activities Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating Income (loss)	(1,081,104)	(146,956)	(1,228,060)	1,232,924
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	595,082	338,745	933,827	672,361
(Increase) decrease in accounts receivable	23,220	837	24,057	940,378
Increase in inventories	-	-	-	75,501
Decrease in due from other funds	-	1,926	1,926	-
Decrease (increase) in due from other governments	-	(3,616)	(3,616)	-
Increase (decrease) in accounts payable	(45,687)	(5,379)	(51,066)	695,319
Decrease in compensated absences	132	-	132	(1,163)
Increase in due to other funds	(10,629)	-	(10,629)	-
Increase in due to other governments	10,243	-	10,243	-
Increase (decrease) in unearned revenue	(13,049)	-	(13,049)	(128)
TOTAL ADJUSTMENTS	<u>559,312</u>	<u>332,513</u>	<u>891,825</u>	<u>2,382,268</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (521,792)</u>	<u>185,557</u>	<u>(336,235)</u>	<u>3,615,192</u>

Noncash Investing Capital And Financing Activities

During fiscal year ended September 30, 2013,
 the Coliseum acquired capital
 assets of \$97,780 through capital contributions.

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2013

ASSETS	
Cash and cash equivalents	\$ 7,937,020
Investments	3,684,256
Due from other governments	115,952
Accounts receivable	<u>806</u>
TOTAL ASSETS	\$ <u>11,738,034</u>
 LIABILITIES	
Accounts payable	\$ 529,917
Due to other governments	2,518,361
Deposits	<u>8,689,756</u>
TOTAL LIABILITIES	\$ <u>11,738,034</u>

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

The reporting entity consists of Ector County.

B. Government-Wide and Fund Financial Statements

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

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

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

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

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

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

The following funds are used by the County:

GOVERNMENTAL FUNDS

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

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

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

GOVERNMENTAL FUNDS (Continued)

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

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

PROPRIETARY FUNDS

All Proprietary Funds are considered major funds.

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

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

OTHER FUND TYPES

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

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

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Investments

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

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

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

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

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

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

E. Receivable, Payables and Interfund Transactions

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

F. Inventories

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

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ECTOR COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Capital Assets

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

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

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

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

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

H. Federal and State Grants and Entitlements

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

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

I. Accrued Employee Benefits Payable

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

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' service already rendered.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Accrued Employee Benefits Payable

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

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

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

J. Long-Term Obligations

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

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

K. Leases

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

L. Fund Equity

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

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

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Equity (Continued)

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

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

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

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

Assigned fund balance represents those funds designated by the commissioner's court to be used for specific purposes, but are neither restricted or committed. The resources of these funds could represent operating transfers to special revenue funds from the general fund and the interest earnings associated with those transfers and those funds that are not classified as restricted, non-spendable or committed. For purposes of reporting, encumbrances are considered an assigned fund balance by Ector County.

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

M. Revenue Recognition – Property Taxes

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

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

For fund financial statements, property taxes are reserved as uncollectible if not received within sixty days after the end of the fiscal year. For government-wide financial statements, an allowance equal to 95% of the outstanding taxes at September 30, 2013 has been reported. The tax is levied based on the estimated market values as determined by the Ector County Appraisal District.

The combined tax rate of the 2012 tax roll for the 2012-2013 fiscal year was .0318278 per \$100 assessed valuation, resulting in a tax levy of approximately \$39,019,698 on an assessed valuation of \$12,259,627,681.

N. Use of Estimates

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. New Pronouncements

GASBS No. 65

GASBS Statement 65, *Items Previously Reported as Assets and Liabilities*, was issued March 2012. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term deferred in financial statement presentations. The provisions of this statement are effective

GASBS No. 67

GASB Statement 67, *Financial Reporting for Pension plans—an Amendment of GASB No. 25*, was issued June 2012. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions. The provisions of Statement 67 are effective for periods beginning after December 15, 2012. Earlier application is encouraged.

GASBS No. 68

GASB Statement 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, was issued June 2012. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

GASBS No. 69

GASB Statement 69, *Government Combinations and Disposals of Government Operations*, was issued in January 2013. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this statement, the term government combinations includes a variety of transactions referred to as mergers, acquisitions, and transfer of operations. The provisions of Statement 69 are effective for financial statements for reporting beginning after December 15, 2013, and should be applied on a prospective basis. Early application is encouraged.

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ECTOR COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 SEPTEMBER 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. New Pronouncements (Continued)

GASBS No. 70

GASB Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, was issued April 2013. Some governments extend financial guarantees for the obligations of another government, a not-for-profit entity, or a private entity without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). As a part of this nonexchange financial guarantee, a government commits to indemnify the holder of the obligation if the entity that issued the obligation does not fulfill its payment requirements. Also, some governments issue obligations that are guaranteed by other entities in a nonexchange transaction. The objective of this Statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. The provisions of Statement 70 are effective for financial statements for reporting beginning after June 15, 2013. Earlier application is encouraged.

GASBS No. 71

GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—An Amendment to GASBS 68*, was issued November 2013. This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68.

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

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

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

The details of this \$(33,074,391) difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium – less deferred charges for issuance costs, and	\$	10,447,920
Accrued interest payable		79,244
Compensated absences payable		921,358
Net OPEB obligation payable		<u>21,625,869</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>(33,074,391)</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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

A. (Continued)

"Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excludes internal service funds)." The details of this \$28,592,999 difference are as follows:

Capital assets	\$ 85,127,661
Less: Accumulated depreciation	<u>(56,534,662)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 28,592,999</u>

"Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred." The details of this \$3,446,498 difference are as follows:

Property taxes receivable	\$ 2,682,130
Court fines receivable	<u>764,368</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 3,446,498</u>

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

The government fund statement of revenues, expenditures, and changes in fund balance includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of government activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$(992,289) difference are as follows:

Capital outlay	\$ 1,582,860
Capital contributions out	(384,270)
Depreciation expense	<u>(2,190,879)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (992,289)</u>

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

Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$7,843,245 difference are as follows:

Principal Repayments:	
Tax notes	\$ 3,070,000
Issuance of tax notes	(5,740,000)
Increase in net OPEB obligation	(5,164,087)
Bond Issuance costs	52,963
Bond premium amortization	<u>(62,121)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (7,843,245)</u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

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

B. (Continued)

Another element of that reconciliation states "some expenses reported in the statement of activities that require the use of current financial resources and therefore are reported as expenditures in governmental funds." The details of this \$(82,975) difference are as follows:

Current period change in accrued interest	\$	(56,744)
Compensated absences		<u>(26,231)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>(82,975)</u></u>

NOTE 3: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Equity

All of the County's funds held positive fund equity at September 30, 2013.

B. Excess of Expenditures Over Appropriations

For the year ended September 30, 2013, there were no instances where expenditures exceeded appropriations for funds under the control of the Commissioners' Court. Several special revenue "grant" funds had expenditures that exceeded appropriations at the line item, but not in total.

NOTE 4: CASH AND INVESTMENTS

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

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of the deposits. The County's deposits were \$3,586,853 in cash and \$7,937,020 in agency funds and the respective bank balances totaled \$12,710,280. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and \$12,460,280 was covered by collateral held by the pledging bank's agent for the County in the County's name.

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 4: CASH AND INVESTMENTS (CONTINUED)

The County's investments at September 30, 2013, are:

	<u>Carrying And Fair Value</u>	<u>Effective Duration or Weighted Average</u>	<u>Credit Risk</u>
Investments:			
Certificates of deposits	\$ 13,314,918	4 to 24 months	
Investments Pools:			
Investment in Texpool	4,407,361	39 Days	AAAm – S & P
Investment in TexStar	5,014,659	46 Days	AAAm – S & P
Investment in LOGIC	4,584,760	46 Days	AAAm – S & P
Investment in Texas CLASS	<u>6,671,151</u>	39 Days	AAAm – S & P
 Total investments	 <u>\$ 33,992,849</u>	 (Includes \$3,675,991 in Agency Funds)	

Interest Rate Risk – As required by the County's investment policy, the County minimizes the interest rate risk related to the decline in fair value of securities due to rising interest rates in the portfolio by: 1) limiting the effective duration of security types not to exceed two years with the exception of securities purchases related to reserve funds, 2) structuring the investment portfolio so that securities matured to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the secondary market prior to maturity, 3) monitoring credit ratings of portfolio positions to assure compliance with rating requirements imposed by the Public Funds Investment Act, and 4) investing operating funds primarily in shorter-term securities and government investment pools.

Credit Risk – In compliance with the County's investment policy, as of September 30, 2013, the County minimized credit risk losses due to default of a security issuer or backer, by: 1) limiting investments to the safest types of securities by purchasing investments in CD's and investment pools that were rated AAAM by Standard & Poor's, 2) pre-qualify the financial institutions, broker/dealers, intermediaries, and advisers with which the County will do business, and 3) diversifying the investment portfolio so that potential losses on individual securities were minimized.

NOTE 5: RECEIVABLES

Receivables as of September 30, 2013, for the County's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	<u>General</u>	<u>Farm to Market and Lateral Road Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Coliseum</u>	<u>Airport</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:								
Property taxes	\$ 2,555,392	77,788	271,156	-	36,119	6,941	-	2,947,396
Accounts receivable	<u>14,078,840</u>	<u>71,000</u>	<u>3,216</u>	<u>26,799</u>	<u>597</u>	<u>3,273</u>	<u>95,524</u>	<u>14,279,249</u>
Gross receivable	16,634,232	148,788	274,372	26,799	36,716	10,214	-	17,226,645
Less: allowance for uncollectibles	<u>(12,301,868)</u>	<u>(73,899)</u>	<u>(257,598)</u>	<u>-</u>	<u>(34,313)</u>	<u>(6,594)</u>	<u>-</u>	<u>(12,674,272)</u>
Net total receivables	<u>\$ 4,332,364</u>	<u>74,889</u>	<u>16,774</u>	<u>26,799</u>	<u>2,403</u>	<u>3,620</u>	<u>95,524</u>	<u>4,552,373</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2013, was as follows:

Primary government

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,012,423	4,816	-	2,017,239
Construction in progress	486,633	1,233,954	-	1,720,587
Total capital assets, not being depreciated:	2,499,056	1,238,770	-	3,737,826
Capital assets, being depreciated:				
Buildings	13,658,674	-	-	13,658,674
Improvements other than buildings	26,170,531	-	19,124	26,151,407
Infrastructure	38,563,729	-	-	38,563,729
Machinery and equipment	10,906,026	934,238	507,310	11,332,954
Total assets, being depreciated	89,298,960	934,238	526,434	89,706,764
Less accumulated depreciation for:				
Buildings	(5,156,694)	(351,941)	-	(5,508,635)
Improvements other than buildings	(21,858,521)	(642,332)	14,530	(22,486,323)
Infrastructure	(25,269,370)	(959,431)	-	(26,228,801)
Machinery and equipment	(8,525,283)	(909,538)	474,063	(8,960,758)
Total accumulated depreciation	(60,809,868)	(2,863,242)	488,593	(63,184,517)
Total capital assets, being depreciated, net	28,489,092	(1,929,004)	37,841	26,522,247
Governmental activities capital assets, net	\$ 30,988,148	(690,234)	37,841	30,260,073
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 682,762	-	-	682,762
Construction in progress	53,000	(47,125)	-	5,875
Total capital assets, not being depreciated:	735,762	(47,125)	-	688,637
Capital assets, being depreciated:				
Buildings	7,147,280	-	-	7,147,280
Improvements other than buildings	12,317,165	-	-	12,317,165
Infrastructure	9,177,897	39,551	-	9,217,448
Machinery and equipment	1,071,448	205,673	5,000	1,272,121
Total capital assets, being depreciated	29,713,790	245,224	5,000	29,954,014
Less accumulated depreciation for:				
Buildings	(3,774,255)	(160,310)	-	(3,934,565)
Improvements other than buildings	(4,439,280)	(448,943)	-	(4,888,223)
Infrastructure	(3,671,651)	(115,247)	-	(3,786,898)
Machinery and equipment	(504,954)	(209,327)	(5,000)	(709,281)
Total accumulated depreciation	(12,390,140)	(933,827)	(5,000)	13,318,967
Total capital assets, being depreciated, net	17,323,650	(688,603)	-	16,635,047
Business-type activities capital assets, net	\$ 18,059,412	(735,728)	-	17,323,684

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 6: CAPITAL ASSETS (CONTINUED)

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

Government activities:	
Judicial	\$ 115,994
Financial administration	7,223
Law enforcement	69,910
Correction	790,476
Health and welfare	6,378
Cultural and recreation	61,661
Library	42,300
Maintenance	137,082
Highways and streets	958,896
Elections	961
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets	<u>672,361</u>
Total depreciation expense – Governmental activities	\$ <u>2,863,242</u>
Business-type activities:	
Coliseum	\$ 595,082
Airport	<u>338,745</u>
Total depreciation expense – Business-type activities	<u>\$ 933,827</u>

NOTE 7: EMPLOYEE RETIREMENT BENEFITS

Plan Description – the County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 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, Texas 78768-2034 or www.tcdrs.org.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 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 deposits in the plan to receive any County-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their County.

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

Funding Policy – The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually.

The County contributed using the actuarially determined rate of 13.48% for the months of the calendar year in 2012, and 14.82% for the months of the calendar year in 2013.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 7: EMPLOYEE RETIREMENT BENEFITS (CONTINUED)

The deposit rate payable by the employee members is fixed at 7.0% as adopted by the governing body of the County. The County contribution rate is variable and may be subject to change annually by the governing body of the County within the options available in the TCDRS Act.

Annual Pension Cost – For the County's accounting year ended September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$4,039,981 and the actual contributions were \$4,039,981.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2012, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/10	12/31/11	12/31/12
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	20	20	20
Asset valuation method			
Subdivision accumulation fund	10-yr. smoothed value	10-yr. smoothed value	10-yr. smoothed value
Employee saving fund	fund value	fund value	fund value
Assumptions:			
Investment return – includes inflation at the stated rate	8.0%	8.0%	8.0%
Projected salary increases - includes inflation at the stated rate	5.4%	5.4%	5.9%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

**Trend Information
for the Retirement Plan for the Employees of Ector County**

Accounting Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2010	\$ 3,119,517	100%	-0-
September 30, 2011	3,249,970	100%	-0-
September 30, 2012	4,093,981	100%	-0-

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 7: EMPLOYEE RETIREMENT BENEFITS (CONTINUED)

Schedule of Funding Progress for the Retirement Plan
for the Employees of Ector County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2010	\$ 126,243,735	141,930,768	15,687,033	88.95 %	24,820,252	83.13 %
12/31/2011	126,136,607	145,736,803	19,600,196	86.95 %	25,281,215	77.93 %
12/31/2012	127,029,596	150,805,308	23,775,712	84.23 %	26,100,912	91.09 %

¹The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County is self insured for employee and retiree and healthcare, which includes 223 retirees and 508 active employees. The County provides post-employment healthcare benefits to its retired employees who meet the TCDRS retirement eligibility requirements. The plan provides medical and dental coverage to plan members. Retiree, spouse and eligible dependents are required to enroll in Medicare parts A and B once eligible.

In addition to the plan that is provided to the County employees and retirees, the Ector County Appraisal District also participates in the plan. The Ector County Appraisal District pays a monthly premium per employee and dependent as determined by the Ector County Commissioners' Court.

Funding Policy

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

At September 30, 2013, retirees paid a premium of \$50 and paid \$200 per month for their dependent coverage.

The rates are set annually by the Commissioners Court based on the combination of premiums and prior year costs of the self-funded portion of the plan. The plan is funded on a pay-as-you-go basis. For the year ended, September 30, 2013, the County contributed \$2,307,128, while the retirees' contributions were \$367,725 for a total contribution of \$2,674,853. Administrative costs are provided through the annual rate calculation.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Annual OPEB Cost

The County's annual other post-employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The annual OPEB cost for the fiscal year ended September 30, 2013, is as follows:

Annual required contribution	\$	7,202,086
Interest on OPEB Obligation		740,780
Adjustment to ARC		(686,325)
Annual OPEB cost (expense) end of year		7,256,541
Net estimated employer contributions		(2,092,454)
Increase in net OPEB obligation		5,164,087
Net OPEB obligation – as of beginning of the year		16,461,782
Net OPEB obligation (asset) – as of end of year	\$	21,625,869

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year ended September 30, 2013 and the preceding two fiscal years were as follows:

Ector County Trend Information

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributions	Percentage Contributed	Net OPEB Obligation
September 30, 2011	\$ 5,815,002	\$ 1,954,631	33.6%	\$ 12,368,586
September 30, 2012	6,001,378	1,908,182	31.8%	16,461,782
September 30, 2013	7,256,541	2,092,454	28.8%	21,625,869

Funded Status and Funding Progress

The funded status of the County's retiree health care plan, as of December 31, 2012, is as follows:

Actuarial Valuation Date as of December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2010	\$ -	\$ 60,896,909	\$ 60,896,909	0%	\$ 24,850,252	245%
2012	-	71,181,761	71,181,761	0%	26,100,912	273%

Under the reporting parameters, the County's retiree health care plan is not funded with an estimated actuarial accrued liability exceeding actuarial assets by \$71,181,761 at December 31, 2012.

Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods and Assumptions (continued)

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Methods and Assumptions

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 9.00% declining to an ultimate rate of 4.50% after 9 years

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

NOTE 9: INTERFUND TRANSACTIONS

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

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

Individual fund interfund receivable and payable balances at September 30, 2013, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	Exec PPH-MCH	\$ 3,761
	Court Technology	11,500
	2008 Capital Project	198,000
	Community and Rural Health	6,169
	Bio Surveillance	11,189
	Immunization	34,098
	Senior Citizen Title III-C	18,800
Immunization	PPCPS/Hazard	5,094
Public Health Preparedness	General Fund	620
Victim Assistance	C A Pre-Trial	3,138
Airport	General	4,925
	FMLR	70
	Debt service	456
	Coliseum	85
		297,905
Total		\$ 297,905

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Interfund transfers for the year ended September 30, 2013, are as follows:

Transfers Out:	Transfer In:			Total
	General	FMLR	Nonmajor Governmental	
General	-	-	854,392	854,392
Nonmajor Governmental	8,178	3,322	-	11,500
Airport	25,996	-	-	25,996
Total	<u>34,174</u>	<u>3,322</u>	<u>854,392</u>	<u>891,888</u>

NOTE 10: LONG-TERM LIABILITIES

GOVERNMENTAL ACTIVITIES:

The following is a summary of debt transactions for governmental activities of the County for the year ended September 30, 2013:

	Balance, October 1, 2012	Additions	Reductions	Balance, September 30, 2013	Due Within One Year
Tax Notes – Series 2006	\$ 2,715,000	-	2,715,000	-	-
General Obligation – Refunding					
Bonds – Series 2010	1,010,000	-	355,000	655,000	325,000
Tax Notes – Series 2010	4,105,000	-	-	4,105,000	835,000
Tax Notes – Series 2012	-	5,740,000	-	5,740,000	1,355,000
Compensated Absences	947,589	636,429	662,660	921,358	921,358
Net OPEB Obligation	16,461,782	5,164,087	-	21,625,869	-
Total	<u>\$ 25,239,371</u>	<u>11,540,516</u>	<u>3,732,660</u>	<u>33,047,227</u>	<u>3,436,358</u>

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 10: LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES:

The following is a summary of debt transactions for the business-type activities of the County for the year ended September 30, 2013:

	Balance, October 1, 2012	Additions	Reductions	Balance, September 30, 2013	Due Within One Year
Compensated Absences	\$ 22,294	21,804	21,672	22,426	21,605

Certificates of Obligation, Refunding Bonds and Tax Notes at September 30, 2013, consist of the following:

	Original Issue	Interest Rates	Final Maturity Date	Principal Outstanding	Range of Annual Principal Installments
General Obligation Refunding Bonds Series 2010	\$ 1,730,000	1.40% 1.65%	2/15/2014 2/15/2015	655,000	325,000 330,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2010	4,105,000	1.40% 1.65% 2.00% 2.25%	2/15/2014 2/15/2015 2/15/2016 2/15/2017	4,105,000	835,000 845,000 1,200,000 1,225,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2012	5,740,000	1.55% 1.55% 1.55% 1.55%	2/15/2014 2/15/2015 2/15/2016 2/15/2017	5,740,000	1,355,000 1,440,000 1,460,000 1,485,000

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 10: LONG-TERM LIABILITIES (CONTINUED)

Principal payments are due annually for General Obligation Bonds and Tax Notes on February 15 and interest payments are due semiannually on February 15 and August 15. The annual requirements to amortize all outstanding bonded debt as of September 30, 2013, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>General Obligation Refunding Bonds – Series 2010</u>			
Year Ending September 30,			
2014	\$ 325,000	7,720	332,720
2015	330,000	2,723	332,723
	<u>\$ 655,000</u>	<u>10,443</u>	<u>665,443</u>
<u>Tax Notes – Series 2010</u>			
Year Ending September 30,			
2014	\$ 835,000	71,350	906,350
2015	845,000	58,534	903,534
2016	1,200,000	39,563	1,239,563
2017	1,225,000	13,781	1,238,781
	<u>\$ 4,105,000</u>	<u>183,228</u>	<u>4,288,228</u>
<u>Tax Notes – Series 2012</u>			
Year Ending September 30,			
2014	\$ 1,355,000	138,524	1,493,524
2015	1,440,000	56,808	1,496,808
2016	1,460,000	34,333	1,494,333
2017	1,485,000	11,509	1,496,509
	<u>\$ 5,740,000</u>	<u>241,174</u>	<u>5,981,174</u>

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 11: DEFERRED COMPENSATION PLAN

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

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

NOTE 12: RISK MANAGEMENT

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

During the fiscal years ended September 30, 2011, 2012 and 2013, the County incurred several claims which required the stop-loss insurance coverage to be used. Immaterial amounts were not covered by the stop-loss coverage and required payment by the County. Insurance coverage has not been significantly reduced from the prior year.

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

	Self-Insurance Health Fund	Self-Insurance Liability Fund
Unpaid claims, September 30, 2011	\$ 1,389,803	\$ 205,099
Insured claims, (Including IBNRs)	7,028,395	26,091
Claim payments	<u>(7,878,850)</u>	<u>(71,190)</u>
Unpaid claims, September 30, 2012	539,348	160,000
Insured claims, (Including IBNRs)	6,754,429	127,148
Claim payments	<u>(6,813,346)</u>	<u>(127,148)</u>
Unpaid claims, September 30, 2013	<u>\$ 480,431</u>	<u>\$ 160,000</u>

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 13: CONTINGENCIES

Federally Assisted Programs – Compliance Audits

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

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

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

Litigation

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

Encumbrances

The County uses encumbrances to control expenditure commitments for the year. Encumbrances represent commitments related to executor contracts not yet performed and purchase orders not yet filled. Commitments for such expenditure of monies are encumbered to reserve a portion of applicable appropriations depending on the source(s) of funding, encumbrances are reported as part of restricted, committed or assigned fund balance on the government funds balance sheet. As of September 30, 2013, the encumbrance balances for the governmental funds are reported as follows.

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Total</u>
\$				
General	-	-	60,447	60,447
FMLR	-	-	73,334	73,334
Capital Projects	-	-	430,117	430,117
Nonmajor Governmental	-	-	3,154	3,154
	<hr/>	<hr/>	<hr/>	<hr/>
\$	-	-	567,052	567,052
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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE 14: FUND BALANCES

Fund balances are presented in the following categories: nonspendable, restricted committed, assigned, and unassigned as described in Note 1. The following detail of fund balances for all the major and nonmajor governmental funds at September 30, 2013:

	<u>General Fund</u>	<u>Farm to Market Lateral Road Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund Balances:						
Nonspendable:						
Inventories	\$ 36,100	-	-	-	-	\$ 36,100
Prepays	24,443	-	-	-	-	24,443
Total Nonspendable	<u>60,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,543</u>
Restricted for:						
Creditors	1,898,090	179,179	-	174,336	73,817	2,325,422
Imposed by law	-	2,999,120	-	3,515,966	1,247,947	7,763,033
Debt service	-	-	545,913	-	-	545,913
Total Restricted	<u>1,898,090</u>	<u>3,178,299</u>	<u>545,913</u>	<u>3,690,302</u>	<u>1,321,764</u>	<u>10,634,368</u>
Committed for:						
Program purposes	124,833	19,652	458	198,000	29,494	372,437
Assigned to:						
Encumbrances	60,447	73,334	-	430,117	3,154	567,052
Unassigned	13,625,741	-	-	-	(51,091)	13,574,650
Total Fund Balance	<u>\$ 15,769,654</u>	<u>3,271,285</u>	<u>546,371</u>	<u>4,318,419</u>	<u>1,303,321</u>	<u>\$ 25,209,050</u>

NOTE 15: SUBSEQUENT EVENTS

Management of the County has performed an evaluation of the County's activity through March 24, 2014, the date these financial statements were available for issuance and noted no items for disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 35,317,768	35,317,768	35,292,364	(25,404)
Fines and Forfeitures	2,271,000	2,271,000	2,069,827	(201,173)
Licenses and Permits	181,000	181,000	235,382	54,382
Intergovernmental Charges	1,337,460	1,337,460	1,405,410	67,950
Charges for Current Services	6,783,000	6,838,000	8,145,112	1,307,112
Investment Income	125,000	125,000	127,840	2,840
Other	514,000	574,567	760,611	186,044
Total Revenues	<u>46,529,228</u>	<u>46,644,795</u>	<u>48,036,546</u>	<u>1,391,751</u>
EXPENDITURES				
Current				
Administrative	1,410,393	1,430,297	1,416,975	13,322
Judicial	10,009,595	10,089,246	9,515,677	573,569
Financial Administration	4,327,896	4,555,791	4,363,031	192,760
Law Enforcement	7,097,177	7,072,946	6,767,211	305,735
Correction	12,975,465	13,210,353	13,027,948	182,405
Health and Welfare	1,571,042	1,613,124	1,527,001	86,123
Fire Protection	888,300	888,370	888,223	147
Culture and Recreation	738,007	755,476	710,880	44,596
Library	1,657,786	1,661,892	1,570,223	91,669
Maintenance	5,889,280	5,927,766	5,712,060	215,706
Conservation of Natural Resources	149,812	149,896	126,653	23,243
Nondepartmental	255,145	254,130	211,443	42,687
Total Current	<u>46,969,898</u>	<u>47,609,287</u>	<u>45,837,325</u>	<u>1,771,962</u>
Capital Outlay	41,185	547,502	527,038	20,464
Total Expenditures	<u>47,011,083</u>	<u>48,156,789</u>	<u>46,364,363</u>	<u>1,792,426</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(481,855)</u>	<u>(1,511,994)</u>	<u>1,672,183</u>	<u>3,184,177</u>
Other Financing Sources (Uses)				
Transfers In	47,500	47,500	34,174	(13,326)
Transfers (Out)	(854,392)	(854,392)	(854,392)	-
Total Other Financing Sources (Uses)	<u>(806,892)</u>	<u>(806,892)</u>	<u>(820,218)</u>	<u>(13,326)</u>
Net Change in Fund Balance	(1,288,747)	(2,318,886)	851,965	3,170,851
Fund Balance, Beginning of Year	<u>14,917,689</u>	<u>14,917,889</u>	<u>14,917,689</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,628,942</u>	<u>12,598,803</u>	<u>15,769,654</u>	<u>3,170,851</u>

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ECTOR COUNTY, TEXAS
FARM TO MARKET AND LATERAL ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 505,154	505,154	508,128	2,974
Intergovernmental Charges	873,750	873,750	868,997	(4,753)
Charges for Current Services	1,387,000	1,387,000	1,751,769	364,769
Investment Income	13,500	13,500	13,082	(418)
Other Revenues	-	-	88,255	88,255
Total Revenues	2,779,404	2,779,404	3,230,231	450,827
EXPENDITURES				
Highways and Streets				
Salaries	1,170,403	1,170,403	964,765	205,638
Employee Benefits	577,145	577,145	538,275	38,870
Allowances	1,500	1,500	1,287	213
Travel and Education	-	-	-	-
Departmental Supplies and Expenses	49,320	49,320	25,599	23,721
Shop Maintenance and Repairs	152,908	152,908	109,929	42,979
Professional Services	49,812	49,812	48,928	884
Utilities	20,872	20,872	16,860	4,012
Insurance	57,010	57,010	47,151	9,859
Other Expenses	50,000	50,000	270	49,730
Infrastructure Expenses	1,400,000	1,400,000	1,013,231	386,769
Total Highways and Streets	3,528,970	3,528,970	2,766,295	762,675
Maintenance				
Vehicle Maintenance and Repairs	635,544	635,544	635,544	-
Total Expenditures	4,164,514	4,164,514	3,401,839	762,675
Excess (Deficiency) of Revenues Over Expenditures	(1,385,110)	(1,385,110)	(171,608)	1,213,502
Other Financing Sources				
Transfers In	2,500	2,500	3,322	822
Total Other Financing Sources	2,500	2,500	3,322	822
Net Change in Fund Balance	(1,382,610)	(1,382,610)	(168,286)	1,214,324
Fund Balance, Beginning of Year	3,439,571	3,439,571	3,439,571	-
Fund Balance, End of Year	\$ 2,056,961	2,056,961	3,271,285	1,214,324

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ECTOR COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

A. BUDGETARY INFORMATION

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

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

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

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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

Additional General Fund budgetary schedules are presented here in order to demonstrate compliance at the legal level of budgetary control.

The Debt Service Fund is a major fund and accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

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

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

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

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

State and Federal Grant Programs:

- TJJD Grant S
- TJJD Grant A
- Senior Citizens Title III-C Fund
- JAG Grant Fund
- Community and Rural Health Fund
- TJJD Grant C
- Immunization Fund
- Mexican Consulate VDSM Project
- Juvenile IV-E Program
- TJJD Grant N
- Victims' Assistance – County Attorney
- Sheriff HIDTA
- Exec/PPH-MCH
- PPCPS/Hazards
- Bio Surveillance

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

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

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
TAXES				
Property Taxes	\$ 34,713,749	34,713,749	34,777,658	63,909
Interest and Penalties	<u>604,019</u>	<u>604,019</u>	<u>514,706</u>	<u>(89,313)</u>
Total Taxes	<u>35,317,768</u>	<u>35,317,768</u>	<u>35,292,364</u>	<u>(25,404)</u>
FINES AND FORFEITURES	2,271,000	2,271,000	2,069,827	(201,173)
LICENSES AND PERMITS	181,000	181,000	235,382	54,382
INITERGOVERNMENTAL CHARGES	1,337,460	1,337,460	1,405,410	67,950
CHARGES FOR CURRENT SERVICES				
Judicial Fees	1,575,600	1,575,600	1,611,065	35,465
Tax Assessor Collector Fees	1,355,000	1,355,000	2,506,028	1,151,028
Law Enforcement Fees	390,300	390,300	412,181	21,881
Correctional Fees	2,375,000	2,430,000	2,443,438	13,438
Health Department Services	124,000	124,000	143,784	19,784
County Portion State Fees	257,500	257,500	213,847	(43,653)
Other Services	<u>705,600</u>	<u>705,600</u>	<u>814,769</u>	<u>109,169</u>
Total Charges for Current Services	<u>6,783,000</u>	<u>6,838,000</u>	<u>8,145,112</u>	<u>1,307,112</u>
INVESTMENT INCOME	125,000	125,000	127,840	2,840
OTHER	<u>514,000</u>	<u>574,567</u>	<u>760,611</u>	<u>186,044</u>
Total Revenues	<u>\$ 46,529,518</u>	<u>46,644,795</u>	<u>48,036,546</u>	<u>1,391,751</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE				
County Judge				
Salaries	\$ 216,098	216,055	215,759	296
Employee Benefits	85,295	85,373	85,373	-
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	5,000	4,633	3,774	859
Departmental Supplies and Expenses	1,635	2,014	2,013	1
Professional Services	950	902	895	7
Utilities	475	511	510	1
Insurance	467	927	925	2
Total County Judge	<u>316,520</u>	<u>317,015</u>	<u>315,849</u>	<u>1,166</u>
Commissioners' Court				
Salaries	76,311	76,311	76,288	23
Employee Benefits	41,091	41,089	40,682	407
Auto Allowance	900	900	900	-
Travel and Education	-	-	-	-
Professional Services	2,304	2,304	2,304	-
Departmental Supplies and Expenses	1,900	2,177	1,625	552
Utilities	340	341	340	1
Insurance	242	404	404	-
Total Commissioners' Court	<u>123,088</u>	<u>123,526</u>	<u>122,543</u>	<u>983</u>
Commissioner Precinct #1				
Salaries	46,333	46,333	46,327	6
Employee Benefits	23,452	23,520	23,519	1
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,550	2,379	2,376	3
Professional Services	420	420	410	10
Utilities	160	163	163	-
Insurance	69	175	175	-
Total Commissioner Precinct #1	<u>78,384</u>	<u>78,390</u>	<u>78,370</u>	<u>20</u>
Commissioner Precinct #2				
Salaries	46,237	46,237	46,231	6
Employee Benefits	23,431	23,431	23,239	192
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,250	2,100	1,674	426
Departmental Supplies and Expenses	50	48	43	5
Professional Services	420	420	410	10
Utilities	154	156	156	-
Insurance	69	174	173	1
Total Commissioner Precinct #2	<u>78,011</u>	<u>77,966</u>	<u>77,326</u>	<u>640</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE (Continued)				
Commissioner Precinct #3				
Salaries	\$ 45,581	45,581	45,575	6
Employee Benefits	23,285	23,361	23,360	1
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,250	2,070	1,978	92
Professional Services	420	420	410	10
Utilities	154	158	158	-
Insurance	68	165	165	-
Total Commissioner Precinct #3	<u>77,158</u>	<u>77,155</u>	<u>77,046</u>	<u>109</u>
Commissioner Precinct #4				
Salaries	46,633	46,633	46,627	6
Employee Benefits	23,518	23,518	23,248	270
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,250	2,607	2,600	7
Departmental Supplies and Expenses	50	43	43	-
Professional Services	420	417	410	7
Utilities	156	159	158	1
Insurance	70	179	179	-
Total Commissioner Precinct #4	<u>78,497</u>	<u>78,956</u>	<u>78,665</u>	<u>291</u>
Project Manager				
Salaries	93,758	93,758	93,758	-
Employee Benefits	46,215	46,214	45,927	287
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	1,400	1,350	25	1,325
Departmental Supplies And Expenses	980	980	631	349
Utilities	304	354	350	4
Insurance	315	511	510	1
Other	-	-	-	-
Total Project Manager	<u>149,572</u>	<u>149,767</u>	<u>147,801</u>	<u>1,966</u>
Human Resources				
Salaries	301,618	301,618	298,882	2,736
Employee Benefits	139,162	139,162	138,275	887
Auto Allowance	1,800	1,800	1,800	-
Professional Services	38,130	38,448	38,317	131
Other	9,115	13,550	10,906	2,644
Travel and Education	4,200	3,000	1,554	1,446
Departmental Supplies and Expenses	13,374	27,528	27,229	299
Utilities	812	865	864	1
Insurance	952	1,551	1,548	3
Total Personnel	<u>509,163</u>	<u>527,522</u>	<u>519,375</u>	<u>8,147</u>
Total Administrative	<u>1,410,393</u>	<u>1,430,297</u>	<u>1,416,975</u>	<u>13,322</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL				
70 th District Court				
Salaries	\$ 124,702	124,702	124,694	8
Employee Benefits	63,122	63,121	63,114	7
Travel and Education	2,500	1,800	1,772	28
Departmental Supplies and Expenses	1,300	1,979	1,880	99
Professional Services	485	485	450	35
Utilities	480	501	501	-
Insurance	367	595	594	1
Total 70 th District Court	<u>192,956</u>	<u>193,183</u>	<u>193,005</u>	<u>178</u>
161 st District Court				
Salaries	126,114	126,114	126,087	27
Employee Benefits	63,376	63,375	63,069	306
Travel and Education	2,000	2,000	1,506	494
Departmental Supplies and Expenses	1,912	1,896	786	1,110
Professional Services	370	370	264	106
Utilities	480	496	495	1
Insurance	369	602	602	-
Total 161 st District Court	<u>194,621</u>	<u>194,853</u>	<u>192,809</u>	<u>2,044</u>
244 th District Court				
Salaries	116,847	116,847	116,838	9
Employee Benefits	61,384	61,679	61,666	13
Travel and Education	2,460	2,146	770	1,376
Departmental Supplies and Expenses	2,210	3,316	2,944	372
Professional Services	485	485	325	160
Utilities	490	508	507	1
Insurance	343	559	558	1
Total 244 th District Court	<u>184,219</u>	<u>185,540</u>	<u>183,608</u>	<u>1,932</u>
358 th District Court				
Salaries	129,824	131,933	131,924	9
Employee Benefits	64,175	64,421	64,420	1
Travel and Education	2,000	1,390	1,390	-
Departmental Supplies and Expenses	2,200	1,515	1,514	1
Professional Services	435	30	30	-
Utilities	470	474	473	1
Insurance	379	703	702	1
Total 358 th District Court	<u>199,483</u>	<u>200,466</u>	<u>200,453</u>	<u>13</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
District Clerk				
Salaries	\$ 848,766	848,766	737,228	111,538
Employee Benefits	451,742	451,742	426,488	25,254
Auto Allowance	5,100	5,100	4,500	600
Travel and Education	5,000	6,275	6,274	1
Departmental Supplies and Expenses	42,242	42,548	40,906	1,642
Professional Services	160	160	160	-
Utilities	3,508	3,629	3,628	1
Insurance	2,549	4,004	3,823	181
Total District Clerk	<u>1,359,067</u>	<u>1,362,224</u>	<u>1,223,007</u>	<u>139,217</u>
District Attorney				
Salaries	1,230,327	1,230,327	1,156,089	74,238
Employee Benefits	548,843	548,839	533,010	15,829
Auto Allowance	7,200	7,204	7,203	1
Travel and Education	4,500	4,500	4,313	187
Departmental Supplies and Expenses	22,560	22,359	21,353	1,006
Professional Services	4,000	4,000	3,989	11
Legal Services	36,500	36,500	33,134	3,366
Utilities	3,660	3,861	3,861	-
Insurance	7,212	6,464	6,384	80
Total District Attorney	<u>1,864,802</u>	<u>1,864,054</u>	<u>1,769,336</u>	<u>94,718</u>
County Court at Law #1				
Salaries	225,441	225,441	222,339	3,102
Employee Benefits	85,902	85,859	83,560	2,299
Travel and Education	2,000	1,965	651	1,314
Departmental Supplies and Expenses	4,224	4,224	3,870	354
Professional Services	330	365	365	-
Utilities	488	488	482	6
Insurance	468	947	946	1
Total County Court at Law #1	<u>318,853</u>	<u>319,289</u>	<u>312,213</u>	<u>7,076</u>
County Court at Law #2				
Salaries	252,531	252,531	252,267	264
Employee Benefits	91,898	91,896	90,427	1,469
Travel and Education	2,000	2,000	215	1,785
Departmental Supplies and Expenses	1,752	1,741	1,544	197
Professional Services	336	336	300	36
Utilities	466	477	476	1
Insurance	553	1,055	1,054	1
Total County Court at Law #2	<u>349,536</u>	<u>350,036</u>	<u>346,283</u>	<u>3,753</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
County Clerk				
Salaries	\$ 620,238	620,238	562,641	57,597
Employee Benefits	353,313	353,313	339,931	13,382
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	4,300	4,660	4,608	52
Departmental Supplies and Expenses	32,601	32,601	27,475	5,126
Professional Services	111,294	112,794	112,793	1
Utilities	4,052	4,052	3,706	346
Insurance	1,842	2,887	2,772	115
Total County Clerk	<u>1,131,540</u>	<u>1,134,445</u>	<u>1,057,826</u>	<u>76,619</u>
County Attorney				
Salaries	830,596	830,596	786,581	44,015
Employee Benefits	378,344	376,083	368,111	7,972
Auto Allowance	11,250	11,250	10,294	956
Travel and Education	4,500	5,420	5,271	149
Departmental Supplies and Expenses	13,302	12,318	12,305	13
Professional Services	8,435	9,627	9,623	4
Utilities	2,750	2,831	2,830	1
Insurance	4,656	5,180	5,177	3
Total County Attorney	<u>1,253,833</u>	<u>1,253,305</u>	<u>1,200,192</u>	<u>53,113</u>
Justice of the Peace – Precinct #1				
Salaries	129,181	129,299	129,298	1
Employee Benefits	64,970	65,064	65,062	2
Auto Allowance	4,050	4,050	4,050	-
Travel and Education	2,000	2,181	2,180	1
Departmental Supplies and Expenses	5,500	5,367	5,366	1
Professional Services	100	100	100	-
Utilities	468	486	485	1
Insurance	328	578	571	7
Other	40	40	37	3
Total Justice of the Peace – Precinct #1	<u>206,637</u>	<u>207,165</u>	<u>207,149</u>	<u>16</u>
Justice of the Peace – Precinct #2				
Salaries	85,524	85,534	85,533	1
Employee Benefits	44,094	44,084	43,866	218
Auto Allowance	5,250	5,250	5,250	-
Travel and Education	1,500	1,500	1,387	113
Departmental Supplies and Expenses	1,600	1,593	1,299	294
Professional Services	155	155	135	20
Utilities	316	323	322	1
Insurance	188	361	360	1
Total Justice of the Peace – Precinct #2	<u>138,627</u>	<u>138,800</u>	<u>138,152</u>	<u>648</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Justice of the Peace – Precinct #3				
Salaries	\$ 105,265	105,423	105,421	2
Employee Benefits	47,777	47,855	47,853	2
Auto Allowance	4,050	4,050	4,050	-
Travel and Education	1,750	1,514	819	695
Departmental Supplies and Expenses	2,225	2,225	1,700	525
Professional Services	150	150	135	15
Utilities	326	326	320	6
Insurance	252	472	465	7
Total Justice of the Peace – Precinct #3	<u>161,795</u>	<u>162,015</u>	<u>160,763</u>	<u>1,252</u>
Justice of the Peace – Precinct #4				
Salaries	123,626	123,626	115,186	8,440
Employee Benefits	64,262	64,262	61,997	2,265
Auto Allowance	4,050	4,050	4,050	-
Travel and Education	2,000	2,000	1,997	3
Departmental Supplies and Expenses	7,510	7,508	6,037	1,471
Professional Services	185	185	136	49
Utilities	510	512	510	2
Insurance	302	577	564	13
Other	75	75	37	38
Total Justice of the Peace – Precinct #4	<u>202,520</u>	<u>202,795</u>	<u>190,514</u>	<u>12,281</u>
County and District Court Jury				
Departmental Supplies and Expenses	21,500	21,500	20,950	550
Jury Service	100,000	100,000	87,342	12,658
Total County and District Court Jury	<u>121,500</u>	<u>121,500</u>	<u>108,292</u>	<u>13,208</u>
Medical Examiner				
Salaries	216,368	216,368	209,843	6,525
Employee Benefits	108,021	108,021	107,943	78
Auto Allowance	2,400	2,400	2,375	25
Travel and Education	55,700	75,700	75,368	332
Departmental Supplies and Expenses	7,032	4,260	3,869	391
Professional Services	137,383	190,155	189,735	420
Legal Expenses	1,000	1,000	670	330
Utilities	3,370	3,370	3,232	138
Insurance	3,609	3,579	3,570	9
Total Medical Examiner	<u>534,883</u>	<u>604,853</u>	<u>596,605</u>	<u>8,248</u>
Non Dept Judicial				
Departmental Supplies and Expenses	54,961	54,961	51,136	3,825
Professional Services	1,409,000	1,408,593	1,254,087	154,506
Legal Services	130,762	131,169	130,247	922
Total Other Judicial	<u>1,594,723</u>	<u>1,594,723</u>	<u>1,435,470</u>	<u>159,253</u>
Total Judicial	<u>10,009,595</u>	<u>10,089,246</u>	<u>9,515,677</u>	<u>573,569</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION				
County Auditor				
Salaries	\$ 399,599	399,599	397,209	2,390
Employee Benefits	185,116	185,116	184,774	342
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	4,600	6,170	5,989	181
Departmental Supplies and Expenses	4,856	4,819	3,886	933
Professional Services	375	375	355	20
Utilities	1,098	1,135	1,135	-
Insurance	1,266	2,027	2,025	2
Total County Auditor	<u>601,110</u>	<u>603,441</u>	<u>599,573</u>	<u>3,868</u>
County Treasurer				
Salaries	145,296	145,296	143,962	1,334
Employee Benefits	68,605	68,605	68,446	159
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	4,000	4,000	3,828	172
Departmental Supplies and Expenses	9,280	9,248	8,167	1,081
Professional Services	175	175	175	-
Utilities	464	496	496	-
Insurance	359	650	648	2
Total County Treasurer	<u>232,079</u>	<u>232,370</u>	<u>229,622</u>	<u>2,748</u>
Tax Assessor Collector				
Salaries	512,357	512,357	510,396	1,961
Employee Benefits	282,008	282,006	280,362	1,644
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,000	2,000	-	2,000
Departmental Supplies and Expenses	102,826	102,737	97,375	5,362
Professional Services	200	200	195	5
Utilities	2,212	2,301	2,301	-
Insurance	1,495	2,508	2,507	1
Total Tax Assessor Collector	<u>905,798</u>	<u>906,809</u>	<u>895,836</u>	<u>10,973</u>
Purchasing Department				
Salaries	226,873	226,873	223,674	3,199
Employee Benefits	110,427	110,427	109,898	529
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	6,945	6,945	5,569	1,376
Departmental Supplies and Expenses	4,970	4,922	2,848	2,074
Professional Services	840	850	850	-
Utilities	838	876	876	-
Insurance	720	1,167	1,163	4
Other	7,000	7,000	5,911	1,089
Total Purchasing Department	<u>361,313</u>	<u>361,760</u>	<u>353,489</u>	<u>8,271</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION (Continued)				
Compliance Department				
Salaries	\$ 169,782	169,479	167,506	1,973
Employee Benefits	84,841	85,144	85,143	1
Travel and Education	1,500	1,500	1,327	173
Departmental Supplies and Expenses	23,985	26,967	25,779	1,188
Professional Services	6,350	6,350	6,282	68
Utilities	644	662	662	-
Insurance	533	859	855	4
Other	1,500	600	-	600
Total Compliance Department	<u>289,135</u>	<u>291,561</u>	<u>287,554</u>	<u>4,007</u>
Information Technology				
Salaries	387,139	362,551	340,649	21,902
Employee Benefits	182,092	182,067	171,277	10,790
Auto Allowance	1,500	1,525	1,525	-
Travel and Education	16,000	16,000	12,314	3,686
Departmental Supplies and Expenses	741,445	732,555	695,660	36,895
Professional Services	-	258,268	214,535	43,733
Utilities	6,390	7,390	7,124	266
Insurance	2,897	1,701	1,628	73
Other	50	50	25	25
Total Information Technology	<u>1,337,513</u>	<u>1,562,107</u>	<u>1,444,737</u>	<u>117,370</u>
Non Dept Financial				
Travel and Education	6,000	2,795	-	2,795
Departmental Supplies and Expenses	476,908	476,866	446,205	30,661
Professional Services	100,340	99,380	87,313	12,067
Legal Expense	2,700	3,702	3,702	-
Total Other Services	<u>585,948</u>	<u>582,743</u>	<u>537,220</u>	<u>45,523</u>
Economic Development				
Professional Services	15,000	15,000	15,000	-
Other	-	-	-	-
Total Economic Development	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total Financial Administration	<u>4,327,896</u>	<u>4,555,791</u>	<u>4,363,031</u>	<u>192,760</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
LAW ENFORCEMENT				
Sheriff				
Salaries	\$ 4,520,960	4,519,760	4,278,192	241,568
Employee Benefits	2,140,295	2,140,140	2,132,245	7,895
Travel and Education	22,500	22,500	17,547	4,953
Departmental Supplies and Expenses	172,552	150,225	120,861	29,364
Professional Services	500	500	240	260
Legal Services	8,000	8,973	8,972	1
Utilities	79,610	69,989	49,611	20,378
Insurance	76,559	83,519	83,518	1
Other	305	1,505	1,505	-
Total Sheriff	<u>7,021,281</u>	<u>6,997,111</u>	<u>6,692,691</u>	<u>304,420</u>
Constables				
Salaries	6,908	6,908	6,711	197
Employee Benefits	52,983	52,983	52,736	247
Auto Allowance	15,600	15,600	14,730	870
Insurance	405	344	343	1
Total Constables	<u>75,896</u>	<u>75,835</u>	<u>74,520</u>	<u>1,315</u>
Total Law Enforcement	<u>7,097,177</u>	<u>7,072,946</u>	<u>6,767,211</u>	<u>305,735</u>
CORRECTION				
Jail				
Salaries	4,900,240	4,857,608	4,857,608	-
Employee Benefits	2,608,669	2,651,810	2,651,809	1
Travel and Education	42,500	67,500	52,717	14,783
Departmental Supplies and Expenses	232,830	299,808	276,545	23,263
Professional Services	626,000	666,852	666,851	1
Utilities	5,484	5,484	4,732	752
Insurance	93,831	100,845	100,843	2
Total Jail	<u>8,509,554</u>	<u>8,649,907</u>	<u>8,611,105</u>	<u>38,802</u>
Jail Medical Services				
Salaries	695,985	633,587	540,467	93,120
Employee Benefits	308,776	288,552	288,551	1
Departmental Supplies and Expenses	85,646	217,102	216,881	221
Professional Services	63,000	54,000	54,000	-
Insurance	4,835	2,782	2,656	126
Total Jail Medical Services	<u>1,158,242</u>	<u>1,196,023</u>	<u>1,102,555</u>	<u>93,468</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CORRECTION (Continued)				
Post Sentence Monitoring				
Salaries	\$ 189,720	189,720	188,381	1,339
Employee Benefits	90,394	90,341	89,830	511
Auto Allowance	1,800	1,850	1,850	-
Travel and Education	2,350	2,350	2,116	234
Departmental Supplies and Expenses	2,540	2,525	2,150	375
Professional Services	135,110	190,110	189,607	503
Utilities	628	643	643	-
Insurance	3,287	3,085	3,084	1
Total Post Sentence Monitoring	<u>425,829</u>	<u>480,624</u>	<u>477,661</u>	<u>2,963</u>
Adult Probation Department				
Utilities	3,940	4,037	4,037	-
Departmental Supplies and Expenses	3,000	2,903	2,715	188
Total Adult Probation Department	<u>6,940</u>	<u>6,940</u>	<u>6,752</u>	<u>188</u>
Juvenile Probation Department				
Salaries	1,712,071	1,695,715	1,682,609	13,106
Employee Benefits	829,863	846,048	845,860	188
Departmental Supplies and Expenses	17,183	17,183	14,547	2,636
Professional Services	193,000	190,134	159,082	31,052
Utilities	5,260	5,341	5,340	1
Insurance	31,889	34,019	34,018	1
Other	85,634	88,419	88,419	-
Total Juvenile Probation Department	<u>2,874,900</u>	<u>2,876,859</u>	<u>2,829,875</u>	<u>46,984</u>
Total Correction	<u>12,975,465</u>	<u>13,210,353</u>	<u>13,027,948</u>	<u>182,405</u>
HEALTH AND WELFARE				
County Health Department				
Salaries	587,029	587,029	583,977	3,052
Employee Benefits	281,809	281,791	281,741	50
Auto Allowance	35,550	35,550	34,574	976
Travel and Education	7,500	10,000	8,745	1,255
Departmental Supplies and Expenses	63,203	61,602	53,378	8,224
Professional Services	4,900	6,400	5,735	665
Utilities	13,158	13,559	13,559	-
Insurance	3,614	3,219	3,218	1
Other	210,750	210,750	200,988	9,762
Total County Health Department	<u>1,207,513</u>	<u>1,209,900</u>	<u>1,185,915</u>	<u>23,985</u>
Environmental Enforcement				
Salaries	56,047	68,603	68,522	81
Employee Benefits	20,086	22,031	22,030	1
Travel and Education	3,000	3,000	2,688	312
Departmental Supplies and Expenses	25,666	25,096	17,600	7,496
Professional Services	35,000	20,851	13,960	6,891
Insurance	1,038	901	669	232
Total Environmental Enforcement	<u>140,837</u>	<u>140,482</u>	<u>125,469</u>	<u>15,013</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
HEALTH AND WELFARE (Continued)				
Children's Services				
Travel and Education	\$ -	-	-	-
Departmental Supplies and Expenses	7,500	7,500	4,945	2,555
Professional Services	750	750	748	2
Legal Services	-	-	-	-
Utilities	-	-	-	-
Total Children's Services	<u>8,250</u>	<u>8,250</u>	<u>5,693</u>	<u>2,557</u>
Veterans' Services				
Salaries	25,481	25,482	25,481	1
Employee Benefits	17,641	17,734	17,733	1
Travel and Education	3,000	2,391	1,138	1,253
Departmental Supplies and Expenses	1,315	1,815	1,668	147
Utilities	225	239	239	-
Insurance	80	131	130	1
Total Veterans' Services	<u>47,742</u>	<u>47,792</u>	<u>46,389</u>	<u>1,403</u>
Non Dept. Health and Welfare				
Departmental Supplies and Expenses	75,000	75,000	75,000	-
Professional Services	77,700	77,700	60,000	17,700
Legal Services	10,000	50,000	24,535	25,465
Other	4,000	4,000	4,000	-
Total Other Health and Welfare	<u>166,700</u>	<u>206,700</u>	<u>163,535</u>	<u>43,165</u>
Total Health and Welfare	<u>1,571,042</u>	<u>1,613,124</u>	<u>1,527,001</u>	<u>86,123</u>
FIRE PROTECTION				
Fire Protection				
Contract with City Fire Department	777,000	777,000	777,000	-
Volunteer Fire Department Contracts	84,700	84,700	84,700	-
Utilities	1,600	1,600	1,454	146
Insurance	25,000	25,070	25,069	1
Total Fire Protection	<u>888,300</u>	<u>888,370</u>	<u>888,223</u>	<u>147</u>
CULTURE AND RECREATION				
White Pool Museum				
Utilities	475	475	400	75
Total White Pool Museum	<u>475</u>	<u>475</u>	<u>400</u>	<u>75</u>
Senior Citizen Centers				
Salaries	248,709	248,709	230,156	18,553
Employee Benefits	126,033	126,033	122,716	3,317
Auto Allowance	2,100	2,100	1,800	300
Travel and Education	2,000	2,000	75	1,925
Departmental Supplies and Expenses	11,340	32,507	30,496	2,011
Professional Services	20,000	14,800	14,706	94
Utilities	8,186	8,186	8,024	162
Insurance	1,992	2,645	2,624	21
Other	100,000	101,700	101,700	-
Total Senior Citizen Centers	<u>520,360</u>	<u>538,680</u>	<u>512,297</u>	<u>26,383</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CULTURE AND RECREATION (CONTINUED)				
Historical Commission				
Departmental Supplies and Expenses	\$ 15,000	15,000	13,958	1,042
Total Historical Commission	<u>15,000</u>	<u>15,000</u>	<u>13,958</u>	<u>1,042</u>
Parks				
Salaries	85,367	85,367	83,357	2,010
Employee Benefits	54,963	54,963	54,608	355
Allowances	300	300	-	300
Department Supplies and Expenses	13,046	13,046	3,012	10,034
Utilities	21,500	21,500	17,105	4,395
Insurance	2,496	1,645	1,643	2
Goldsmith	24,500	24,500	24,500	-
Total Parks	<u>202,172</u>	<u>201,321</u>	<u>184,225</u>	<u>17,096</u>
Total Culture and Recreation	<u>738,007</u>	<u>755,476</u>	<u>710,880</u>	<u>44,596</u>
LIBRARY				
Ector County Library				
Salaries	913,867	913,867	867,841	46,026
Employee Benefits	465,253	465,253	455,627	9,626
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	3,000	3,000	3,000	-
Departmental Supplies and Expenses	222,284	211,222	180,314	30,908
Professional Services	41,600	56,768	56,370	398
Utilities	5,985	5,985	1,697	4,288
Insurance	4,447	4,447	4,024	423
Total Library	<u>1,657,786</u>	<u>1,661,892</u>	<u>1,570,223</u>	<u>91,669</u>
MAINTENANCE				
Building Maintenance				
Salaries	1,180,022	1,180,022	1,103,397	76,625
Employee Benefits	645,355	645,355	626,075	19,280
Auto Allowance	8,700	8,700	8,700	-
Travel and Education	8,000	10,524	8,175	2,349
Departmental Supplies and Expenses	710,950	666,278	598,520	67,758
Professional Services	1,658	1,891	1,864	27
Utilities	1,354,163	1,430,852	1,430,849	3
Insurance	29,414	24,525	24,426	99
Other	42,000	42,000	28,755	13,245
Total Building Maintenance	<u>3,980,262</u>	<u>4,010,147</u>	<u>3,830,761</u>	<u>179,386</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
MAINTENANCE (CONTINUED)				
County Cemetery				
Salaries	\$ 306,388	306,388	287,572	18,816
Employee Benefits	163,747	163,747	159,404	4,343
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenses	59,319	59,159	51,175	7,984
Professional Services	4,100	4,260	4,260	-
Utilities	2,446	2,446	2,359	87
Insurance	8,677	7,657	7,633	24
Other	900	900	72	828
Total County Cemetery	<u>548,577</u>	<u>547,557</u>	<u>515,475</u>	<u>32,082</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenses	1,306,104	1,306,104	1,306,104	-
Total General Fund Vehicle Maintenance	<u>1,306,104</u>	<u>1,306,104</u>	<u>1,306,104</u>	<u>-</u>
Nondepartmental Maintenance				
Departmental Supplies and Expenses	36,337	36,337	36,336	1
Professional Services	18,000	27,621	23,384	4,237
Total Nondepartmental Maintenance	<u>54,337</u>	<u>63,958</u>	<u>59,720</u>	<u>4,238</u>
Total Maintenance	<u>5,889,280</u>	<u>5,927,766</u>	<u>5,712,060</u>	<u>215,706</u>
CONSERVATION OF NATURAL RESOURCES				
County Extension Agents				
Salaries	84,497	84,497	68,607	15,890
Employee Benefits	24,318	24,318	23,216	1,102
Auto Allowance	6,300	6,300	5,863	437
Travel and Education	13,500	13,500	9,349	4,151
Departmental Supplies and Expenses	13,930	14,371	13,335	1,036
Professional Services	575	645	645	-
Utilities	675	712	712	-
Insurance	117	201	194	7
Other	1,900	1,352	732	620
Total County Extension Agents	<u>145,812</u>	<u>145,896</u>	<u>122,653</u>	<u>23,243</u>
Soil and Water Conservation				
Other	4,000	4,000	4,000	-
Total Soil and Water Conservation	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total Conservation of Natural Resources	<u>149,812</u>	<u>149,896</u>	<u>126,653</u>	<u>23,243</u>
NONDEPARTMENTAL AND OTHER				
EMA				
Travel and Education	3,500	3,500	1,212	2,288
Professional Services	15,000	15,000	-	15,000
Utilities	-	-	-	-
Other	300	300	73	227
Total EMA	<u>18,800</u>	<u>18,800</u>	<u>1,285</u>	<u>17,515</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
NONDEPARTMENTAL AND OTHER (Continued)				
Nondepartmental				
Professional Services	\$ 35,968	35,968	35,933	35
Utilities	50	50	-	50
Other	25,000	23,985	3,582	20,403
Travel and Education	6,000	6,000	3,686	2,314
Total Nondepartmental	<u>67,018</u>	<u>66,003</u>	<u>43,201</u>	<u>22,802</u>
Insurance				
Insurance Expenses	149,463	149,463	149,208	255
Total Insurance Expense	<u>149,463</u>	<u>149,463</u>	<u>149,208</u>	<u>255</u>
Postage and Reproduction				
Departmental Supplies and Expenses	17,904	17,904	16,327	1,577
Other – Equipment Rental	1,960	1,960	1,422	538
Total Postage and Reproduction	<u>19,864</u>	<u>19,864</u>	<u>17,749</u>	<u>2,115</u>
Total Nondepartmental and Other	<u>255,145</u>	<u>254,130</u>	<u>211,443</u>	<u>42,687</u>
CAPITAL OUTLAY	<u>41,185</u>	<u>530,481</u>	<u>527,038</u>	<u>3,443</u>
Total Expenditures	<u>\$ 47,011,083</u>	<u>48,156,789</u>	<u>46,364,363</u>	<u>1,792,426</u>

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**ECTOR COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 3,269,035	3,269,035	3,265,773	(3,262)
Investment Income	3,600	3,600	7,851	4,251
Other	-	-	-	-
Total Revenues	<u>3,272,635</u>	<u>3,272,635</u>	<u>3,273,624</u>	<u>989</u>
EXPENDITURES				
Debt Service				
2004 Tax Notes – Principal	-	-	-	-
2004 Tax Notes – Interest	-	-	-	-
2006 Tax Notes – Principal	2,715,000	2,715,000	2,715,000	-
2006 Tax Notes – Interest	54,300	54,300	54,300	-
2007 Tax Notes – Interest	-	-	-	-
2010 General Obligation Refunding Bonds – Principal	355,000	355,000	355,000	-
2010 General Obligation Refunding Bonds – Interest	12,214	12,214	12,214	-
2010 Tax Notes – Interest	77,195	77,195	77,195	-
Fiscal Agent Fees	1,500	1,500	500	1,000
Total Expenditures	<u>3,215,209</u>	<u>3,215,209</u>	<u>3,214,209</u>	<u>1,000</u>
Excess of Revenues Over Expenditures	57,426	57,426	59,415	1,989
Fund Balance, Beginning of Year	<u>486,956</u>	<u>486,956</u>	<u>486,956</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 544,382</u>	<u>544,382</u>	<u>546,371</u>	<u>1,989</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2013

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 9,709	140,938	2,529
Investments	18,699	2,874	-
Accounts Receivable	2,180	-	47
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>30,588</u>	<u>143,812</u>	<u>2,576</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 3,947	18,711	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>3,947</u>	<u>18,711</u>	<u>-</u>
 FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	2,882	13,934	-
Imposed by Law	22,694	103,236	2,576
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Due to Other Funds/Deferred Revenues	1,065	4,777	-
Assigned	-	-	-
Unassigned Fund Balance	-	3,154	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>26,641</u>	<u>125,101</u>	<u>2,576</u>
Total Liabilities and Fund Balances	\$ <u>30,588</u>	<u>143,812</u>	<u>2,576</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2013

Records Management and Preservation Fund	County Clerk Records Management Fund	Bio Surveillance Fund	TJJD Grant S	TJJD Grant A	Meteor Crater
\$ 61,459	63,677	5,161	26,644	64,341	24,084
310,959	299,147	-	-	444	4,118
2,309	2,303	-	-	-	-
-	-	-	-	-	-
-	-	6,028	-	-	-
<u>374,727</u>	<u>365,127</u>	<u>11,189</u>	<u>26,644</u>	<u>64,785</u>	<u>28,202</u>
\$ 6,279	11,249	-	19,316	170	74
-	-	11,189	-	-	-
-	-	-	7,234	64,611	-
-	-	-	-	-	-
<u>6,279</u>	<u>11,249</u>	<u>11,189</u>	<u>26,550</u>	<u>64,781</u>	<u>74</u>
-	-	-	-	-	-
6,279	10,987	-	19,316	170	74
362,169	342,629	-	-	-	28,054
-	-	-	-	-	-
-	-	-	-	-	-
-	262	-	-	-	-
-	-	-	-	-	-
-	-	-	(19,222)	(166)	-
<u>368,448</u>	<u>353,878</u>	<u>-</u>	<u>94</u>	<u>4</u>	<u>28,128</u>
\$ <u>374,727</u>	<u>365,127</u>	<u>11,189</u>	<u>26,644</u>	<u>64,785</u>	<u>28,202</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2013

	Senior Citizens Title III-C Fund	JAG Grant Fund	Courthouse Security Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 5,912	-	55,298
Investments	2,198	-	30,889
Accounts Receivable	-	-	805
Due from Other Funds	-	-	-
Due from Other Governments	22,945	9,831	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>31,055</u>	<u>9,831</u>	<u>86,992</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 12,175	9,831	11,063
Due to Other Funds	18,800	-	-
Deferred Revenue	-	-	-
Due to Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>30,975</u>	<u>9,831</u>	<u>11,063</u>
FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	7,799	-	6,463
Imposed by Law	-	-	64,867
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:	-	-	-
Due to Other Funds/Deferred Revenues	-	-	4,599
Assigned	-	-	-
Unassigned Fund Balance	(7,719)	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>80</u>	<u>-</u>	<u>75,929</u>
Total Liabilities and Fund Balances	\$ <u>31,055</u>	<u>9,831</u>	<u>86,992</u>

CTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2013

	J.P. Technology Fund	Community and Rural Health Fund	TJJD Grant C	Immunization Fund	Mexican Consulate VDSM Program	Juvenile IV-E Program
\$	19,525	2,151	20,357	16,168	7,392	4,520
	38,078	-	-	423	-	28,177
	87	226	-	230	-	-
	-	-	-	5,094	-	-
	-	3,973	-	14,061	-	-
	<u>57,690</u>	<u>6,350</u>	<u>20,357</u>	<u>35,976</u>	<u>7,392</u>	<u>32,697</u>
\$	-	9	2,086	109	-	76
	-	6,169	-	34,095	-	-
	-	-	18,080	-	7,375	-
	-	-	-	-	-	-
	-	6,178	20,166	34,204	7,375	76
	-	-	-	-	-	-
	-	9	2,086	109	-	76
	57,690	163	-	1,663	-	32,545
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	(1,895)	-	17	-
	<u>57,690</u>	<u>172</u>	<u>191</u>	<u>1,772</u>	<u>17</u>	<u>32,621</u>
\$	<u>57,690</u>	<u>6,350</u>	<u>20,357</u>	<u>35,976</u>	<u>7,392</u>	<u>32,697</u>

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ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2013

	<u>TJJD Grant N</u>	<u>Court Technology Fund</u>	<u>CA Pre-Trial Intervention</u>
ASSETS			
Cash and Cash Equivalents	\$ 18,008	9,471	73,224
Investments	-	5,018	163,844
Accounts Receivable	-	86	760
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 18,008</u>	<u>14,575</u>	<u>237,828</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	2,307	-	10,924
Due to Other Funds	-	11,500	-
Deferred Revenue	15,701	-	-
Due to Other Governments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>18,008</u>	<u>11,500</u>	<u>10,924</u>
 FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	-	-	3,633
Imposed by Law	-	-	215,980
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:	-	-	-
Due to Other Funds/Deferred Revenues	-	11,500	7,291
Assigned	-	-	-
Unassigned Fund Balance	-	(8,425)	-
	<u>-</u>	<u>(8,425)</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>3,075</u>	<u>226,904</u>
Total Liabilities and Fund Balances	<u>\$ 18,008</u>	<u>14,575</u>	<u>237,828</u>

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**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2013**

	Victim's Assistance- County Attorney	Sheriff HIDTA	Exec PPH-MCH	PPCPS/Hazards	Totals
ASSETS					
Cash and Cash Equivalents	\$ -	-	-	-	630,568
Investments	-	-	-	60	904,928
Accounts Receivable	-	-	-	4,000	13,033
Due from Other Funds	3,138	-	-	620	8,852
Due from Other Governments	-	-	13,681	5,581	76,100
	<u>-</u>	<u>-</u>	<u>13,681</u>	<u>5,581</u>	<u>76,100</u>
Total Assets	<u>\$ 3,138</u>	<u>-</u>	<u>13,681</u>	<u>10,261</u>	<u>1,633,481</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	-	13,681	126	122,133
Due to Other Funds	3,138	-	-	8,855	93,746
Deferred Revenue	-	-	-	-	113,001
Due to Other Governments	-	-	-	1,280	1,280
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,280</u>	<u>1,280</u>
Total Liabilities	<u>3,138</u>	<u>-</u>	<u>13,681</u>	<u>10,261</u>	<u>330,160</u>
FUND BALANCES					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	-	-	-	-	73,817
Imposed by Law	-	-	13,681	-	1,247,947
Federal or State Funds Grant Restrictions	-	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Due to Other Funds/Deferred Revenues	-	-	-	-	29,494
Assigned	-	-	-	-	3,154
Unassigned Fund Balance	-	-	(13,681)	-	(51,091)
	<u>-</u>	<u>-</u>	<u>(13,681)</u>	<u>-</u>	<u>(51,091)</u>
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,303,321</u>
Total Liabilities and Fund Balances	<u>\$ 3,138</u>	<u>-</u>	<u>13,681</u>	<u>10,261</u>	<u>1,633,481</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2013

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	Records Management and Preservation Fund
REVENUES				
Intergovernmental Charges	\$ -	1,330	-	-
Charges for Current Services	104,475	129,509	-	122,962
Investment Income	82	130	8	3,748
Other	3,353	19,237	731	1,765
Total Revenues	<u>107,910</u>	<u>150,206</u>	<u>739</u>	<u>128,475</u>
EXPENDITURES				
Current				
Judicial	-	-	-	98,004
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	143,019	-	-	-
Election	-	559,664	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>143,019</u>	<u>559,664</u>	<u>-</u>	<u>98,004</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,109)</u>	<u>(409,458)</u>	<u>739</u>	<u>30,471</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	21,932	508,116	-	-
Total Other Financing Sources (Uses)	<u>21,932</u>	<u>508,116</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(13,177)	98,658	739	30,471
Fund Balances, Beginning of Year	<u>39,818</u>	<u>26,443</u>	<u>1,837</u>	<u>337,977</u>
Fund Balances, End of Year	<u>\$ 26,641</u>	<u>125,101</u>	<u>2,576</u>	<u>368,448</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

County Clerk Records Management Fund	Bio Surveillance Fund	TJJD Grant S	TJJD Grant A	Meteor Crater	Senior Citizens Title III-C Fund	JAG Grant Fund
\$ -	64,868	72,665	700,341	-	154,227	49,879
180,244	30,280	-	88,419	20,000	175,479	-
3,686	-	68	115	129	25	-
-	-	-	-	-	351	-
<u>183,930</u>	<u>95,148</u>	<u>72,733</u>	<u>788,875</u>	<u>20,129</u>	<u>330,082</u>	<u>49,879</u>
127,648	-	-	-	-	-	-
-	-	-	-	-	-	50,541
-	-	72,665	789,398	-	-	-
-	95,148	-	-	-	-	-
-	-	-	-	25,980	346,027	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>127,648</u>	<u>95,148</u>	<u>72,665</u>	<u>789,398</u>	<u>25,980</u>	<u>346,027</u>	<u>50,541</u>
<u>56,282</u>	<u>95,148</u>	<u>68</u>	<u>(523)</u>	<u>(5,851)</u>	<u>(15,945)</u>	<u>(662)</u>
-	-	-	-	3,300	-	-
-	-	-	-	3,300	-	-
56,282	-	68	(523)	(2,551)	(15,945)	(662)
<u>297,596</u>	<u>-</u>	<u>26</u>	<u>527</u>	<u>30,679</u>	<u>16,025</u>	<u>662</u>
<u>\$ 353,878</u>	<u>-</u>	<u>94</u>	<u>4</u>	<u>28,128</u>	<u>80</u>	<u>-</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Courthouse Security Fund	J.P. Technology Fund	Community and Rural Health Fund	TJJD Grant C
REVENUES				
Intergovernmental Charges	\$ -	-	43,556	131,973
Charges for Current Services	76,368	32,937	14,651	-
Investment Income	206	247	-	68
Other	40	-	-	-
Total Revenues	<u>76,614</u>	<u>33,184</u>	<u>58,207</u>	<u>132,041</u>
EXPENDITURES				
Current				
Judicial	354,070	37,100	-	-
Law Enforcement	-	-	-	-
Correction	-	-	-	131,974
Health and Welfare	-	-	58,035	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>354,070</u>	<u>37,100</u>	<u>58,035</u>	<u>131,974</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(277,456)</u>	<u>(3,916)</u>	<u>172</u>	<u>67</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	321,044	-	-	-
Total Other Financing Sources (Uses)	<u>321,044</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	43,588	(3,916)	172	67
Fund Balances, Beginning of Year	<u>32,341</u>	<u>61,606</u>	<u>-</u>	<u>124</u>
Fund Balances, End of Year	<u>\$ 75,929</u>	<u>57,690</u>	<u>172</u>	<u>191</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

Immunization Fund	Mexican Consulate VDSM Program	Juvenile IV-E Program	TJJJ Grant N	Court Technology Fund
\$ 187,534	28,313	4,479	2,307	-
139,756	-	-	-	7,984
18	17	39	-	22
-	-	-	-	-
<u>327,308</u>	<u>28,330</u>	<u>4,518</u>	<u>2,307</u>	<u>8,006</u>
-	-	-	-	-
-	-	-	-	-
-	-	13,513	2,307	-
345,003	28,313	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>345,003</u>	<u>28,313</u>	<u>13,513</u>	<u>2,307</u>	<u>-</u>
<u>(17,695)</u>	<u>17</u>	<u>(8,995)</u>	<u>-</u>	<u>-</u>
-	-	-	-	(11,500)
-	-	-	-	(11,500)
(17,695)	17	(8,995)	-	(3,494)
<u>19,467</u>	<u>-</u>	<u>41,616</u>	<u>-</u>	<u>6,569</u>
<u>\$ 1,772</u>	<u>17</u>	<u>32,621</u>	<u>-</u>	<u>3,075</u>

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ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	CA Pre-Trial Intervention	Victim's Assistance - County Attorney
REVENUES		
Intergovernmental Charges	\$ -	37,306
Charges for Current Services	264,090	19,042
Investment Income	494	6
Other	-	-
Total Revenues	264,584	56,354
EXPENDITURES		
Current		
Judicial	228,083	58,460
Law Enforcement	-	-
Correction	-	-
Health and Welfare	-	-
Cultural-Recreation	-	-
Library	-	-
Election	-	-
Capital Outlay	-	-
Total Expenditures	228,083	58,460
Excess (Deficiency) of Revenues Over Expenditures	(36,501)	(2,106)
OTHER FINANCING SOURCES (USES)		
Transfers In (Out)	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	36,501	(2,106)
Fund Balances, Beginning of Year	190,403	2,106
Fund Balances, End of Year	\$ 226,904	-

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ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Sheriff HIDTA	Exec/ PPH-MCH	PPCPS/Hazards	Totals
REVENUES				
Intergovernmental Charges	\$ 2,978	62,584	85,722	1,630,062
Charges for Current Services	-	-	-	1,406,196
Investment Income	-	-	3	9,111
Other	-	-	50,538	76,015
Total Revenues	<u>2,978</u>	<u>-</u>	<u>136,263</u>	<u>3,121,384</u>
EXPENDITURES				
Current				
Judicial	-	-	-	903,365
Law Enforcement	2,978	-	-	69,339
Correction	-	-	-	1,052,072
Health and Welfare	-	62,584	143,994	675,042
Cultural-Recreation	-	-	-	372,007
Library	-	-	-	143,019
Election	-	-	-	559,664
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,978</u>	<u>62,584</u>	<u>143,994</u>	<u>3,774,508</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(7,731)</u>	<u>(635,124)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	-	842,892
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>842,892</u>
Net Change in Fund Balances	-	-	(7,731)	189,768
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>7,731</u>	<u>1,113,553</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,303,321</u>

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**ECTOR COUNTY, TEXAS
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 105,000	105,000	104,475	(525)
Investment Income	100	100	82	(18)
Other	2,500	2,500	3,353	853
Total Revenues	<u>107,600</u>	<u>107,600</u>	<u>107,910</u>	<u>310</u>
EXPENDITURES				
Library				
Salaries	51,097	51,097	50,700	397
Employee Benefits	24,210	24,210	23,829	381
Departmental Supplies and Expenses	68,587	58,583	68,101	482
Utilities	154	158	157	1
Insurance	253	253	232	21
Total Expenditures	<u>144,301</u>	<u>144,301</u>	<u>143,019</u>	<u>1,282</u>
Excess (Deficiency) of Revenues Over Expenditures	(36,701)	(36,701)	(35,109)	1,592
OTHER FINANCING SOURCES				
Transfer In	22,032	22,032	21,932	(100)
Total Other Financing Sources	<u>22,032</u>	<u>22,032</u>	<u>21,932</u>	<u>(100)</u>
Net Change in Fund Balance	(14,669)	(14,669)	(13,177)	1,492
Fund Balance, Beginning of Year	<u>39,818</u>	<u>39,818</u>	<u>39,818</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 25,149</u>	<u>25,149</u>	<u>26,641</u>	<u>1,492</u>

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**ECTOR COUNTY, TEXAS
ELECTIONS ADMINISTRATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	-	1,330	1,330
Charges for Current Services	25,000	63,534	129,509	65,975
Investment Income	300	300	130	(170)
Other	-	1,225	19,237	18,012
	<u>25,300</u>	<u>65,059</u>	<u>150,206</u>	<u>85,147</u>
EXPENDITURES				
Election				
Salaries	305,951	291,367	285,942	5,425
Employee Benefits	110,601	112,626	112,625	1
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	4,400	5,625	5,269	356
Departmental Supplies and Expenses	138,191	148,648	142,761	5,887
Professional Services	-	6,542	6,449	93
Legal Expenses	750	2,750	2,347	403
Utilities	1,995	1,995	1,225	770
Insurance	702	1,248	1,246	2
	<u>564,390</u>	<u>572,601</u>	<u>559,664</u>	<u>12,937</u>
Excess (Deficiency) of Revenues Over Expenditures	(539,090)	(507,542)	(409,458)	98,084
OTHER FINANCING SOURCES				
Transfer In	508,116	508,116	508,116	-
	<u>508,116</u>	<u>508,116</u>	<u>508,116</u>	<u>-</u>
Total Other Financing Sources	508,116	508,116	508,116	-
	<u>508,116</u>	<u>508,116</u>	<u>508,116</u>	<u>-</u>
Net Change in Fund Balance	(30,974)	574	98,658	98,084
Fund Balance, Beginning of Year	26,443	26,443	26,443	-
	<u>26,443</u>	<u>26,443</u>	<u>26,443</u>	<u>-</u>
Fund Balance, End of Year	\$ (4,531)	27,017	125,101	98,084
	<u>(4,531)</u>	<u>27,017</u>	<u>125,101</u>	<u>98,084</u>

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ECTOR COUNTY, TEXAS
 CHILD ABUSE PREVENTION FUND
 SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 10	10	8	(2)
Other	1,000	1,000	731	(269)
Total Revenues	<u>1,010</u>	<u>1,010</u>	<u>739</u>	<u>(271)</u>
Fund Balance, Beginning of Year	<u>1,837</u>	<u>1,837</u>	<u>1,837</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,847</u>	<u>2,847</u>	<u>2,576</u>	<u>(271)</u>

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ECTOR COUNTY, TEXAS
RECORDS MANAGEMENT AND PRESERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 120,000	120,000	122,962	2,962
Investment Income	1,500	1,500	3,748	2,248
Other	-	-	1,765	1,765
	<u>121,500</u>	<u>121,500</u>	<u>128,475</u>	<u>6,975</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	2,000	2,000	-	2,000
Professional Services	30,000	30,000	98,004	(68,004)
	<u>32,000</u>	<u>32,000</u>	<u>98,004</u>	<u>(66,004)</u>
Total Expenditures				
Excess of Revenues Over Expenditures	89,500	89,500	30,471	(59,029)
Fund Balance, Beginning of Year	<u>337,977</u>	<u>337,977</u>	<u>337,977</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 427,477</u>	<u>427,477</u>	<u>368,448</u>	<u>(59,029)</u>

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ECTOR COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 162,000	162,000	180,244	18,244
Investment Income	1,500	1,500	3,686	2,186
Total Revenues	<u>163,500</u>	<u>163,500</u>	<u>183,930</u>	<u>20,430</u>
EXPENDITURES				
Judicial				
Salaries	24,960	24,960	2,645	22,315
Employee Benefits	5,526	5,526	563	4,963
Travel and Education	4,500	4,500	2,748	1,752
Departmental Supplies and Expenses	5,600	6,836	6,247	589
Professional Services	112,575	112,575	112,049	526
Utilities	3,190	3,374	3,373	1
Insurance	79	79	23	56
Total Expenditures	<u>156,430</u>	<u>157,850</u>	<u>127,648</u>	<u>30,202</u>
Excess of Revenues Over Expenditures	7,070	5,650	56,282	50,632
Fund Balance, Beginning of Year	<u>297,596</u>	<u>297,596</u>	<u>297,596</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 304,666</u>	<u>303,246</u>	<u>353,878</u>	<u>50,632</u>

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ECTOR COUNTY, TEXAS
BIO SURVEILLANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	72,730	64,868	(7,862)
Charges for Current Services	-	30,280	30,280	-
Investment Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>103,010</u>	<u>95,148</u>	<u>(7,862)</u>
EXPENDITURES				
Health Welfare				
Salaries	-	36,186	34,900	1,286
Employee Benefits	-	18,165	16,692	1,473
Travel and Education	-	7,115	6,280	835
Departmental Supplies and Expenses	-	10,400	6,198	4,202
Indirect Expenses	-	30,993	30,993	-
Insurance	-	151	85	66
	<u>-</u>	<u>151</u>	<u>85</u>	<u>66</u>
Total Expenditures	<u>-</u>	<u>103,010</u>	<u>95,148</u>	<u>7,862</u>
Excess of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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ECTOR COUNTY, TEXAS
TJJD GRANT S
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 55,313	70,306	72,665	2,359
Investment Income	-	-	68	68
	<u>55,313</u>	<u>70,306</u>	<u>72,733</u>	<u>2,427</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	34,904	34,936	34,935	1
Employee Benefits	19,726	19,878	19,854	24
Insurance	683	681	633	48
Contract Services	-	20,235	17,243	2,992
	<u>55,313</u>	<u>75,730</u>	<u>72,665</u>	<u>3,065</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	(5,424)	68	5,492
Fund Balance, Beginning of Year	<u>26</u>	<u>26</u>	<u>26</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 26</u></u>	<u><u>(5,398)</u></u>	<u><u>94</u></u>	<u><u>5,492</u></u>

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ECTOR COUNTY, TEXAS
TJJD GRANT A
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 718,034	663,334	700,341	37,007
Charges for Current Services	85,634	85,634	88,419	2,785
Investment Income	-	-	115	115
	<u>803,668</u>	<u>748,968</u>	<u>788,875</u>	<u>39,907</u>
EXPENDITURES				
Correction				
Salaries	483,349	461,415	457,397	4,018
Employee Benefits	214,989	224,361	220,598	3,763
Departmental Supplies and Expenses	95,852	102,920	102,924	(4)
Insurance	9,451	9,253	8,479	774
	<u>803,641</u>	<u>797,949</u>	<u>789,398</u>	<u>8,551</u>
Excess (Deficiency) of Revenues Over Expenditures	27	(48,981)	(523)	48,458
Fund Balance, Beginning of Year	<u>527</u>	<u>527</u>	<u>527</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 554</u></u>	<u><u>(48,454)</u></u>	<u><u>4</u></u>	<u><u>48,458</u></u>

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ECTOR COUNTY, TEXAS
METEOR CRATER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	1,080	20,000	18,920
Investment Income	50	50	129	79
Other	-	-	-	-
Total Revenues	<u>50</u>	<u>1,130</u>	<u>20,129</u>	<u>18,999</u>
EXPENDITURES				
Culture - Recreation				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies	760	1,360	928	432
Professional Services	18,000	18,000	18,000	-
Utilities	6,823	7,653	7,052	601
Insurance	-	-	-	-
Total Expenditures	<u>25,583</u>	<u>27,013</u>	<u>25,980</u>	<u>1,033</u>
Excess (Deficiency) of Revenues Over Expenditures	(25,533)	(25,883)	(5,851)	20,032
OTHER FINANCING SOURCES				
Transfer In	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>-</u>
Net Change in Fund Balance	(22,233)	(22,583)	(2,551)	20,032
Fund Balance, Beginning of Year	<u>30,679</u>	<u>30,679</u>	<u>30,679</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,446</u>	<u>8,096</u>	<u>28,128</u>	<u>20,032</u>

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CTOR COUNTY, TEXAS
SENIOR CITIZENS TITLE III-C FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 151,446	151,446	154,227	2,781
Charges for Current Services	205,137	205,137	175,479	(29,658)
Investment Income	-	-	25	25
Other	-	-	351	351
Total Revenues	<u>356,583</u>	<u>356,583</u>	<u>330,082</u>	<u>(26,501)</u>
EXPENDITURES				
Culture - Recreation				
Salaries	95,025	95,025	89,020	6,005
Employee Benefits	33,366	33,366	31,765	1,601
Departmental Supplies and Expenses	35,076	34,730	32,592	2,138
Professional Services	190,103	190,449	190,448	1
Utilities	1,500	1,500	1,338	162
Insurance	1,513	1,513	864	649
Total Expenditures	<u>356,583</u>	<u>356,583</u>	<u>346,027</u>	<u>10,556</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(15,945)	(15,945)
Fund Balance, Beginning of Year	<u>16,025</u>	<u>16,025</u>	<u>16,025</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 16,025</u>	<u>16,025</u>	<u>80</u>	<u>(15,945)</u>

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ECTOR COUNTY, TEXAS
JAG GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 72,359	72,359	49,879	(22,480)
Total Revenues	<u>72,359</u>	<u>72,359</u>	<u>49,879</u>	<u>(22,480)</u>
EXPENDITURES				
Law Enforcement				
Salaries	59,375	59,375	40,409	18,966
Employee Benefits	12,984	12,984	10,132	2,852
Departmental Supplies and Other Expenses	-	-	-	-
Insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>72,359</u>	<u>72,359</u>	<u>50,541</u>	<u>21,818</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(662)	(662)
Fund Balance, Beginning of Year	<u>662</u>	<u>662</u>	<u>662</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 662</u>	<u>662</u>	<u>-</u>	<u>(662)</u>

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ECTOR COUNTY, TEXAS
COURTHOUSE SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 70,500	70,500	76,368	5,868
Investment Income	100	100	206	106
Other	-	-	40	40
Total Revenues	<u>70,600</u>	<u>70,600</u>	<u>76,614</u>	<u>6,014</u>
EXPENDITURES				
Judicial				
Salaries	232,343	232,343	222,095	10,248
Employee Benefits	111,430	111,430	108,778	2,652
Departmental Supplies and Other Expenses	16,949	16,949	12,498	4,451
Utilities	758	758	777	(19)
Insurance	4,591	4,591	3,532	1,059
Other Expenses	11,111	11,111	6,390	4,721
Total Expenditures	<u>377,182</u>	<u>377,182</u>	<u>354,070</u>	<u>23,112</u>
Excess (Deficiency) of Revenues Over Expenditures	(306,582)	(306,582)	(277,456)	29,126
OTHER FINANCING SOURCES				
Transfer In	<u>322,644</u>	<u>322,644</u>	<u>321,044</u>	<u>(1,600)</u>
Net Change in Fund Balance	16,062	16,062	43,588	27,526
Fund Balance, Beginning of Year	<u>32,341</u>	<u>32,341</u>	<u>32,341</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 48,403</u>	<u>48,403</u>	<u>75,929</u>	<u>27,526</u>

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ECTOR COUNTY, TEXAS
J.P. TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 31,000	31,000	32,937	1,937
Investment Income	500	500	247	(253)
Total Revenues	<u>31,500</u>	<u>31,500</u>	<u>33,184</u>	<u>1,684</u>
EXPENDITURES				
Judicial				
Travel and Education	3,000	3,000	2,958	42
Department Supplies	<u>53,075</u>	<u>53,075</u>	<u>34,142</u>	<u>18,933</u>
Total Expenditures	<u>56,075</u>	<u>56,075</u>	<u>37,100</u>	<u>18,975</u>
Excess (Deficiency) of Revenues Over Expenditures	(24,575)	(24,575)	(3,916)	20,659
Fund Balance, Beginning of Year	<u>61,606</u>	<u>61,606</u>	<u>61,606</u>	-
Fund Balance, End of Year	<u>\$ 37,031</u>	<u>37,031</u>	<u>57,690</u>	<u>20,659</u>

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ECTOR COUNTY, TEXAS
COMMUNITY AND RURAL HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 31,248	43,555	43,556	1
Charges for Current Services	10,671	11,433	14,651	3,218
Investment Income	-	-	-	-
Total Revenues	<u>41,919</u>	<u>54,988</u>	<u>58,207</u>	<u>3,219</u>
EXPENDITURES				
Health and Welfare				
Salaries	24,627	21,944	21,943	1
Employee Benefits	17,204	15,839	15,837	2
Indirect Expenses	-	20,192	20,192	-
Insurance	88	64	63	1
Total Expenditures	<u>41,919</u>	<u>58,039</u>	<u>58,035</u>	<u>4</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(3,051)</u>	<u>172</u>	<u>3,223</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>(3,051)</u></u>	<u><u>172</u></u>	<u><u>3,223</u></u>

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ECTOR COUNTY, TEXAS
TJJD GRANT C
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 72,942	129,597	131,973	2,376
Investment Income	-	400	68	(332)
	<u>72,942</u>	<u>129,997</u>	<u>132,041</u>	<u>2,044</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	49,111	41,806	41,499	307
Employee Benefits	22,870	23,043	21,362	1,681
Travel and Education	-	-	-	-
Department Supplies and Expenses	-	-	-	-
Professional Services	-	68,210	68,210	-
Insurance	961	989	903	86
	<u>72,942</u>	<u>134,048</u>	<u>131,974</u>	<u>2,074</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	(4,051)	67	4,118
Fund Balance, Beginning of Year	<u>124</u>	<u>124</u>	<u>124</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 124</u>	<u>(3,927)</u>	<u>191</u>	<u>4,118</u>

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**ECTOR COUNTY, TEXAS
IMMUNIZATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 191,873	191,873	187,534	(4,339)
Charges for Current Services	143,212	143,212	139,756	(3,456)
Investment Income	-	-	18	18
	<u>335,085</u>	<u>335,085</u>	<u>327,308</u>	<u>(7,777)</u>
EXPENDITURES				
Health and Welfare				
Salaries	131,690	133,555	133,555	-
Employee Benefits	77,150	82,683	77,803	4,880
Indirect Expenses	120,799	129,227	129,047	180
Travel and Education	2,120	2,176	906	1,270
Departmental Supplies and Expenses	2,700	3,080	2,985	95
Insurance	626	804	707	97
	<u>335,085</u>	<u>351,525</u>	<u>345,003</u>	<u>6,522</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(16,440)	(17,695)	(1,255)
OTHER FINANCING SOURCES				
Transfer In	-	(16,440)	(17,695)	(1,255)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>19,467</u>	<u>19,467</u>	<u>19,467</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,467</u>	<u>3,027</u>	<u>1,772</u>	<u>(1,255)</u>

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ECTOR COUNTY, TEXAS
MEXICAN CONSULATE VDSM PROGRAM
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 25,000	35,689	28,313	(7,376)
Charges for Current Services	-	-	-	-
Investment Income	-	-	17	17
	<u>25,000</u>	<u>35,689</u>	<u>28,330</u>	<u>(7,359)</u>
Total Revenues				
EXPENDITURES				
Salaries	<u>25,000</u>	<u>35,689</u>	<u>28,313</u>	<u>7,376</u>
Excess of Revenues Over Expenditures	-	-	17	17
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>17</u></u>	<u><u>17</u></u>

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ECTOR COUNTY, TEXAS
JUVENILE IV-E PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 12,000	12,000	4,479	(7,521)
Investment Income	-	-	39	39
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>4,518</u>	<u>(7,482)</u>
EXPENDITURES				
Correction				
Salaries	-	-	-	-
Travel and Education	2,500	2,000	240	1,760
Departmental Supplies and Expenses	6,900	3,000	-	3,000
Professional Services	10,000	16,000	9,606	6,394
Utilities	<u>3,520</u>	<u>3,871</u>	<u>3,667</u>	<u>204</u>
Total Expenditures	<u>22,920</u>	<u>24,871</u>	<u>13,513</u>	<u>11,358</u>
Excess (Deficiency) of Revenues Over Expenditures	(10,920)	(12,871)	(8,995)	3,876
Fund Balance, Beginning of Year	<u>41,616</u>	<u>41,616</u>	<u>41,616</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 30,696</u>	<u>28,745</u>	<u>32,621</u>	<u>3,876</u>

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ECTOR COUNTY, TEXAS
TJJD GRANT N
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	-	2,307	2,307
Total Revenues	-	-	2,307	2,307
EXPENDITURES				
Correction				
Departmental Supplies and Expenses	-	2,307	2,307	-
Total Expenditures	-	2,307	2,307	-
Excess (Deficiency) of Revenues Over Expenditures	-	(2,307)	-	2,307
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	(2,307)	-	2,307

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ECTOR COUNTY, TEXAS
COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 7,000	7,000	7,984	984
Investment Income	25	25	22	(3)
Total Revenues	<u>7,025</u>	<u>7,025</u>	<u>8,006</u>	<u>981</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfer Out	<u>(11,500)</u>	<u>(11,500)</u>	<u>(11,500)</u>	<u>-</u>
Net Change in Fund Balance	(4,475)	(4,475)	(3,494)	981
Fund Balance, Beginning of Year	<u>6,569</u>	<u>6,569</u>	<u>6,569</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,094</u>	<u>2,094</u>	<u>3,075</u>	<u>981</u>

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ECTOR COUNTY, TEXAS
CA PRE-TRIAL INTERVENTION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 183,000	183,000	264,090	81,090
Investment Income	500	500	494	(6)
Total Revenues	<u>183,500</u>	<u>183,500</u>	<u>264,584</u>	<u>81,084</u>
EXPENDITURES				
Judicial				
Salaries	172,262	172,262	129,621	42,641
Employee Benefits	87,780	88,780	77,723	11,057
Travel and Education	8,000	8,000	4,819	3,181
Departmental Supplies and Other Expenses	20,500	20,500	13,050	7,450
Utilities	831	831	387	444
Insurance	5,565	5,565	2,483	3,082
Total Expenditures	<u>294,938</u>	<u>295,938</u>	<u>228,083</u>	<u>67,855</u>
Excess (Deficiency) of Revenues Over Expenditures	(111,438)	(112,438)	36,501	148,939
Fund Balance, Beginning of Year	<u>190,403</u>	<u>190,403</u>	<u>190,403</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 78,965</u>	<u>77,965</u>	<u>226,904</u>	<u>148,939</u>

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ECTOR COUNTY, TEXAS
VICTIM'S ASSISTANCE – COUNTY ATTORNEY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 42,000	42,000	37,306	(4,694)
Charges for Current Services	18,748	18,748	19,042	294
Investment Income	-	-	6	6
	<u>60,748</u>	<u>60,748</u>	<u>56,354</u>	<u>(4,394)</u>
Total Revenues				
EXPENDITURES				
Judicial				
Salaries	39,834	39,834	38,779	1,055
Employee Benefits	20,817	20,817	19,609	1,208
Insurance	97	97	72	25
	<u>60,748</u>	<u>60,748</u>	<u>58,460</u>	<u>2,288</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	(2,106)	(2,106)
Fund Balance, Beginning of Year	<u>2,106</u>	<u>2,106</u>	<u>2,106</u>	-
Fund Balance, End of Year	<u><u>\$ 2,106</u></u>	<u><u>2,106</u></u>	<u><u>-</u></u>	<u><u>(2,106)</u></u>

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ECTOR COUNTY, TEXAS
SHERIFF HIDTA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 11,000	2,980	12,978	(2)
Total Revenues	<u>11,000</u>	<u>2,980</u>	<u>12,978</u>	<u>(2)</u>
EXPENDITURES				
Law Enforcement				
Salaries	8,811	2,430	2,430	-
Employee Benefits	1,862	502	500	2
Insurance	<u>327</u>	<u>48</u>	<u>48</u>	<u>-</u>
Total Expenditures	<u>11,000</u>	<u>2,980</u>	<u>2,978</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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ECTOR COUNTY, TEXAS
EXEC/PPH-MCH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 100,000	89,685	62,584	27,101
Total Revenues	<u>100,000</u>	<u>89,685</u>	<u>62,584</u>	<u>27,101</u>
EXPENDITURES				
Health Welfare				
Professional Services	<u>100,000</u>	<u>89,685</u>	<u>62,584</u>	<u>27,101</u>
Total Expenditures	<u>100,000</u>	<u>89,685</u>	<u>62,584</u>	<u>27,101</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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ECTOR COUNTY, TEXAS
PPCPS/HAZARDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2013

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 136,213	136,213	85,722	(50,491)
Investment Income	-	-	3	3
Other	61,539	61,539	50,538	(11,001)
Total Revenues	<u>197,752</u>	<u>197,752</u>	<u>136,263</u>	<u>(61,489)</u>
EXPENDITURES				
Health and Welfare				
Salaries	76,090	79,069	51,906	27,163
Employee Benefits	40,842	43,574	31,727	11,847
Travel and Education	4,393	4,656	1,969	2,687
Departmental Supplies and Other Expenses	11,810	11,810	5,108	6,702
Indirect expenses	61,353	61,353	51,190	10,163
Utilities	2,790	2,929	1,741	1,188
Insurance	474	566	353	213
Total Expenditures	<u>197,752</u>	<u>203,957</u>	<u>143,994</u>	<u>59,963</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(6,205)</u>	<u>(7,731)</u>	<u>(1,526)</u>
Fund Balance, Beginning of Year	<u>7,731</u>	<u>7,731</u>	<u>7,731</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,731</u>	<u>1,526</u>	<u>-</u>	<u>(1,526)</u>

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INTERNAL SERVICE FUNDS

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

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

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

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

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2013**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 250,037	206,281	1,333,981	1,790,299
Investments	1,106,422	537,796	2,775,245	4,419,463
Accounts Receivable	5,798	-	76,693	82,491
Inventories	105,530	-	-	105,530
Total Current Assets	1,467,787	744,077	4,185,919	6,397,783
PROPERTY, PLANT AND EQUIPMENT				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	7,562,735	-	-	7,562,735
Less Accumulated Depreciation	(6,649,855)	-	-	(6,649,855)
Net Property, Plant and Equipment	1,667,074	-	-	1,667,074
Total Assets	3,134,861	744,077	4,185,919	8,064,857
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	377,432	160,210	1,433,600	1,971,242
Unearned Revenue	-	-	1,372	1,372
Total Liabilities	377,432	160,210	1,434,972	1,972,614
NET POSITION				
Invested in Capital Assets	1,667,074	-	-	1,667,074
Unrestricted	1,090,355	583,867	2,750,947	4,425,169
Total Net Position	\$ 2,757,429	583,867	2,750,947	6,092,243

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
YEAR ENDED SEPTEMBER 30, 2013**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
OPERATING REVENUES				
Charges for Current Services	\$ 2,069,923	182,657	9,410,229	11,662,809
Other Revenue	2,061	-	296,289	298,350
Total Operating Revenues	<u>2,071,984</u>	<u>182,657</u>	<u>9,706,518</u>	<u>11,961,159</u>
OPERATING EXPENSES				
Salaries	7,776	-	-	7,776
Employee Benefits	29,771	-	-	29,771
Departmental Supplies and Expenses	685,164	-	18,752	703,916
Repairs and Maintenance	190,012	-	-	190,012
Professional Service	651,952	53,560	367,836	1,073,348
Utilities	20,093	-	3,762	23,855
Insurance	2,291	336,452	833,769	1,172,512
Depreciation Expense	672,361	-	-	672,361
Claims	-	28,857	6,813,347	6,842,204
Other Expense	12,480	-	-	12,480
Total Operating Expenses	<u>2,271,900</u>	<u>418,869</u>	<u>8,037,466</u>	<u>10,728,235</u>
Operating Income (Loss)	<u>(199,916)</u>	<u>(236,212)</u>	<u>1,669,052</u>	<u>1,232,924</u>
NONOPERATING REVENUES				
Investment Income	3,781	8,287	5,903	17,971
Gain (Loss) on Retirement of Assets	15,273	-	-	15,273
Total Nonoperating Revenues	<u>19,054</u>	<u>8,287</u>	<u>5,903</u>	<u>33,244</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	<u>(180,862)</u>	<u>(227,925)</u>	<u>1,674,955</u>	<u>1,266,168</u>
CAPITAL CONTRIBUTIONS	<u>371,789</u>	<u>-</u>	<u>-</u>	<u>371,789</u>
Change in Net Position	190,927	(227,925)	1,674,955	1,637,957
Net Position, Beginning of Year	<u>2,566,502</u>	<u>811,792</u>	<u>1,075,992</u>	<u>4,454,286</u>
Net Position, End of Year	<u>\$ 2,757,429</u>	<u>583,867</u>	<u>2,750,947</u>	<u>6,092,243</u>

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2013
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received From Interfund Revenues	\$ 2,070,694	185,918	10,346,575	12,603,187
Cash Received from Other Income	272,539	(12,151)	733,153	993,541
Cash Paid to Employees	(38,710)	-	-	(38,710)
Cash Paid for Goods and Services	(1,486,491)	(418,869)	(8,037,466)	(9,942,826)
Net Cash Provided By Operating Activities	<u>818,032</u>	<u>(245,102)</u>	<u>3,042,262</u>	<u>3,615,192</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition Of Capital Assets	(705,068)	-	-	(705,068)
Proceeds from Sale of Capital Assets	401,347	-	-	401,347
Net Cash Provided By Capital and Related Financing Activities	<u>(303,721)</u>	<u>-</u>	<u>-</u>	<u>(303,721)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(1,104,806)	(349,067)	30,000	(1,423,873)
Proceeds from Sale of Investments	136,769	716,716	(2,403,450)	(1,549,965)
Investment Income Received on Investments	3,781	8,287	5,903	17,971
Net Cash Provided By Investing Activities	<u>(964,256)</u>	<u>375,936</u>	<u>(2,367,547)</u>	<u>(2,955,867)</u>
Net Increase (Decrease) in Cash	(449,945)	130,834	674,715	355,604
Cash at Beginning of Year	<u>699,982</u>	<u>75,447</u>	<u>659,266</u>	<u>1,434,695</u>
Cash at End of Year	<u>\$ 250,037</u>	<u>206,281</u>	<u>1,333,981</u>	<u>1,790,299</u>

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ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ <u>(199,916)</u>	<u>(236,212)</u>	<u>1,669,052</u>	<u>1,232,924</u>
Adjustments to Reconcile Operating Income				
Depreciation	672,361	-	-	672,361
Decrease (Increase) in Accounts Receivable	771	3,261	936,346	940,378
Decrease (Increase) in Inventories	75,501	-	-	75,501
Increase (Decrease) in Accounts Payable	270,478	(12,151)	436,992	695,319
Increase (Decrease) in Compensated Absences	(1,163)	-	-	(1,163)
Increase (Decrease) in Unearned Revenue	<u>-</u>	<u>-</u>	<u>(128)</u>	<u>(128)</u>
Total Adjustments	<u>1,017,948</u>	<u>(8,890)</u>	<u>1,373,210</u>	<u>2,382,268</u>
Net Cash Provided By Operating Activities	\$ <u><u>818,032</u></u>	<u><u>(245,102)</u></u>	<u><u>3,042,262</u></u>	<u><u>3,615,192</u></u>

NONCASH INVESTING CAPITAL AND FINANCING ACTIVITIES:

During fiscal year ended September 30, 2013,
the Vehicle Maintenance Fund acquired capital
assets of \$12,481 through capital contributions.

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AGENCY FUNDS

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

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

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES
SEPTEMBER 30, 2013

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group	Adult Probation Sex Offender Caseload	Adult Probation Sober & Supervised
ASSETS					
Cash and Cash Equivalents	\$ 33,516	11,153	13,970	33,436	-
Investments	-	63	271	173	-
Due from Other Governments	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
	<u>33,516</u>	<u>11,153</u>	<u>13,970</u>	<u>33,436</u>	<u>-</u>
Total Assets	\$ <u>33,516</u>	<u>11,216</u>	<u>14,241</u>	<u>33,609</u>	<u>-</u>
LIABILITIES					
Accounts Payable	\$ -	17	17	23	-
Due to Other Governments	-	-	3,257	2,813	-
Deposits	33,516	11,199	10,967	30,773	-
	<u>33,516</u>	<u>11,199</u>	<u>10,967</u>	<u>30,773</u>	<u>-</u>
Total Liabilities	\$ <u>33,516</u>	<u>11,216</u>	<u>14,241</u>	<u>33,609</u>	<u>-</u>

	Adult Probation Special Needs Caseload	Adult Probation Supervision	Children's Special Fund	County Attorney Criminal Forfeiture	County Attorney Hot Check Fund	County Attorney Restitution	County Clerk Appearance Bond
\$	6,619	444,190	9,415	966	4,575	9,167	522,875
	154	741,860	226,894	21,776	30,525	-	-
	-	103,012	120	-	3,138	-	-
	-	406	-	-	-	-	-
\$	<u>6,773</u>	<u>1,289,468</u>	<u>236,429</u>	<u>22,742</u>	<u>38,238</u>	<u>9,167</u>	<u>522,875</u>
\$	16	6,799	37	22,001	261	9,167	-
	-	1,831	-	-	4	-	-
	6,757	1,280,838	236,392	741	37,973	-	522,875
\$	<u>6,773</u>	<u>1,289,468</u>	<u>236,429</u>	<u>22,742</u>	<u>38,238</u>	<u>9,167</u>	<u>522,875</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2013

	County Clerk Criminal Account	County Clerk Fee Account	County Clerk Probate and Civil	County Clerk Trust	District Attorney Apportionment Fund	District Attorney Criminal Forfeiture Fund
ASSETS						
Cash and Cash Equivalents	\$ 1,715	11,241	24	806,158	7,514	135,433
Investments	-	-	-	-	-	245,064
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>1,715</u>	<u>11,241</u>	<u>24</u>	<u>806,158</u>	<u>7,514</u>	<u>380,497</u>
LIABILITIES						
Accounts Payable	\$ -	-	-	-	-	330,105
Due to Other Governments	-	11,241	-	-	6,590	187
Deposits	1,715	-	24	806,158	924	50,205
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>1,715</u>	<u>11,241</u>	<u>24</u>	<u>806,158</u>	<u>7,514</u>	<u>380,497</u>

	District Attorney HHSC Fund	District Attorney Hot Check Fund	District Attorney Restitution	District Attorney Victim's Assistance	District Clerk Child Support Account	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
\$	10,998	157	-	1,164	8,035	60,919	202,982	761,405
	-	2,087	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	<u>10,998</u>	<u>2,244</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>60,919</u>	<u>202,982</u>	<u>761,405</u>
\$	192	-	-	-	4,313	1,116	-	-
	-	-	-	-	3,722	-	-	-
	10,806	2,244	-	1,164	-	59,803	202,982	761,405
\$	<u>10,998</u>	<u>2,244</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>60,919</u>	<u>202,982</u>	<u>761,405</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2013

	District Clerk Trust Account	Elections Officer Fund	Jail Commissary Fund	Jail Inmate Trust	Justice of the Peace Civil Account	Justice of the Peace Criminal Account
ASSETS						
Cash and Cash Equivalents	\$ 1,893,900	12,211	122,195	76,967	-	23,090
Investments	1,499,927	4,022	180,991	-	-	-
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Total Assets	<u>\$ 3,393,827</u>	<u>16,233</u>	<u>303,186</u>	<u>76,967</u>	<u>-</u>	<u>23,090</u>
LIABILITIES						
Accounts Payable	-	-	-	76,967	-	-
Due to Other Governments	-	-	-	-	-	-
Deposits	<u>3,393,827</u>	<u>16,233</u>	<u>303,186</u>	<u>-</u>	<u>-</u>	<u>23,090</u>
Total Liabilities	<u>\$ 3,393,827</u>	<u>16,233</u>	<u>303,186</u>	<u>76,967</u>	<u>-</u>	<u>23,090</u>

	Juvenile Probation	Juvenile Probation Special	Juvenile Probation Unclaimed Restitution	Law Enforcement Officer Education Fund	North Side Senior Special Fund	Sheriff's Bond	Sheriff's Criminal Forfeiture Fund
\$	-	91,590	113	1,930	1,593	57,164	60,799
	-	421,676	2,007	20,125	4,012	-	243,519
	-	-	-	-	-	-	9,682
	-	400	-	-	-	-	-
\$	-	<u>513,666</u>	<u>2,120</u>	<u>22,055</u>	<u>5,605</u>	<u>57,164</u>	<u>314,000</u>
\$	-	10,654	-	162	1,122	-	65,470
	-	-	-	-	-	-	1
	-	503,012	2,120	21,893	4,483	57,164	248,529
\$	-	<u>513,666</u>	<u>2,120</u>	<u>22,055</u>	<u>5,605</u>	<u>57,164</u>	<u>314,000</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2013

ASSETS

Cash and Cash Equivalents
Investments
Due from Other Governments
Accounts Receivable

Total Assets

LIABILITIES

Accounts Payable
Due to Other Governments
Deposits

Total Liabilities

	Sheriff's Special Civil Account	South Side Senior Special	Tax Collector Assessor Motor Vehicle Account	Tax Assessor Collector Motor Vehicle Sales Tax	Tax Assessor Collector Vehicle Inventory Tax	West Side Senior Special	Total All Agency Funds
\$	450	2,595	1,228,059	1,260,656	587	5,494	7,937,020
	-	3,009	-	-	35,600	501	3,684,256
	-	-	-	-	-	-	115,952
	-	-	-	-	-	-	806
\$	<u>450</u>	<u>5,604</u>	<u>1,228,059</u>	<u>1,260,656</u>	<u>36,187</u>	<u>5,995</u>	<u>11,738,034</u>
\$	-	433	-	-	271	774	529,917
	-	-	1,228,059	1,260,656	-	-	2,518,361
	<u>450</u>	<u>5,171</u>	<u>-</u>	<u>-</u>	<u>35,916</u>	<u>5,221</u>	<u>8,689,756</u>
\$	<u>450</u>	<u>5,604</u>	<u>1,228,059</u>	<u>1,260,656</u>	<u>36,187</u>	<u>5,995</u>	<u>11,738,034</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED SEPTEMBER 30, 2013**

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION				
Cash and Cash Equivalents	\$ 35,720	1,490,469	1,492,673	33,516
Total Assets	<u>\$ 35,720</u>	<u>1,490,469</u>	<u>1,492,673</u>	<u>33,516</u>
Deposits	\$ 35,720	1,490,469	1,492,673	33,516
Total Liabilities	<u>\$ 35,720</u>	<u>1,490,469</u>	<u>1,492,673</u>	<u>33,516</u>
ADULT PROBATION I.S.P.				
Cash and Cash Equivalents	\$ 9,805	57,946	56,598	11,153
Investments	63	-	-	63
Total Assets	<u>\$ 9,868</u>	<u>57,946</u>	<u>56,598</u>	<u>11,216</u>
Accounts Payable	\$ 21	17	21	17
Due to Other Governments	884	-	884	-
Deposits	8,963	57,947	55,711	11,199
Total Liabilities	<u>\$ 9,868</u>	<u>57,964</u>	<u>56,616</u>	<u>11,216</u>
ADULT PROBATION S.A.F.P.F. SUPPORT GROUP				
Cash and Cash Equivalents	\$ 11,114	66,128	63,272	13,970
Investments	271	-	-	271
Total Assets	<u>\$ 11,385</u>	<u>66,128</u>	<u>63,272</u>	<u>14,241</u>
Accounts Payable	\$ 24	17	24	17
Due to Other Governments	1,015	3,257	1,015	3,257
Deposits	10,346	63,893	63,272	10,967
Total Liabilities	<u>\$ 11,385</u>	<u>67,167</u>	<u>64,311</u>	<u>14,241</u>
ADULT PROBATION SEX OFFENDER CASELOAD				
Cash and Cash Equivalents	\$ 13,728	94,037	74,329	33,436
Investments	174	-	1	173
Total Assets	<u>\$ 13,902</u>	<u>94,037</u>	<u>74,330</u>	<u>33,609</u>
Accounts Payable	\$ 25	23	25	23
Due to Other Governments	1,084	2,813	1,084	2,813
Deposits	12,793	92,309	74,329	30,773
Total Liabilities	<u>\$ 13,902</u>	<u>95,145</u>	<u>75,438</u>	<u>33,609</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION SPECIAL NEEDS CASELOAD				
Cash and Cash Equivalents	\$ 6,700	48,417	48,498	6,619
Investments	154	-	-	154
Total Assets	\$ 6,854	48,417	48,498	6,773
Accounts Payable	\$ 16	16	16	16
Due to Other Governments	696	-	696	-
Deposits	6,142	48,417	47,802	6,757
Total Liabilities	\$ 6,854	48,433	48,514	6,773
ADULT PROBATION SUPERVISION				
Cash and Cash Equivalents	\$ 275,936	1,706,358	1,538,104	444,190
Investments	738,618	3,242	-	741,860
Due form Other Governments	-	103,012	-	103,012
Accounts Receivable	83,226	406	83,226	406
Total Assets	\$ 1,097,780	1,813,018	1,621,330	1,289,468
Accounts Payable	\$ 3,424	6,799	3,424	6,799
Due to Other Governments	20,943	1,831	20,943	1,831
Deposits	1,073,413	1,706,359	1,498,934	1,280,838
Total Liabilities	\$ 1,097,780	1,714,989	1,523,301	1,289,468
CHILDREN'S SPECIAL FUND				
Cash and Cash Equivalents	\$ 21,047	3,697	15,329	9,415
Investments	225,698	1,196	-	226,894
Due form Other Governments	-	120	-	120
Total Assets	\$ 246,745	5,013	15,329	236,429
Accounts Payable	\$ 1,337	37	1,337	37
Deposits	245,408	3,697	12,713	236,392
Total Liabilities	\$ 246,745	3,734	14,050	236,429

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY ATTORNEY CRIMINAL FORFEITURE				
Cash and Cash Equivalents	\$ 964	23	21	966
Investments	21,755	21	-	21,776
Total Assets	\$ 22,719	44	21	22,742
Accounts Payable	\$ 22,001	-	-	22,001
Deposits	718	23	-	741
Total Liabilities	\$ 22,719	23	-	22,742
COUNTY ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 10,527	42,662	48,614	4,575
Investments	49,984	1	19,460	30,525
Due from Other Governments	692	3,138	692	3,138
Accounts Receivable	2,017	-	2,017	-
Total Assets	\$ 63,220	45,801	70,783	38,238
Accounts Payable	\$ 1,052	261	1,052	261
Due to Other Governments	26	4	26	4
Deposits	62,142	24,445	48,614	37,973
Total Liabilities	\$ 63,220	24,710	49,692	38,238
COUNTY ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ 12,538	183,722	187,093	9,167
Total Assets	\$ 12,538	183,722	187,093	9,167
Accounts Payable	\$ 12,538	183,722	187,093	9,167
Total Liabilities	\$ 12,538	183,722	187,093	9,167
COUNTY CLERK APPEARANCE BOND				
Cash and Cash Equivalents	\$ 425,560	292,702	195,387	522,875
Total Assets	\$ 425,560	292,702	195,387	522,875
Deposits	\$ 425,560	292,702	195,387	522,875
Total Liabilities	\$ 425,560	292,702	195,387	522,875

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 218	1,553,922	1,552,425	1,715
Total Assets	\$ 218	1,553,922	1,552,425	1,715
Deposits	\$ -	1,553,922	1,552,207	1,715
Due to Other Governments	218	-	218	-
Total Liabilities	\$ 218	1,553,922	1,552,425	1,715
COUNTY CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 8,998	1,113,754	1,111,511	11,241
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	\$ 8,998	1,113,754	1,111,511	11,241
Due to Other Governments	\$ 8,998	1,113,754	1,111,511	11,241
Deposits	-	-	-	-
Total Liabilities	\$ 8,998	1,113,754	1,111,511	11,241
COUNTY CLERK PROBATE AND CIVIL				
Cash and Cash Equivalents	\$ 24	207,702	207,702	24
Total Assets	\$ 24	207,702	207,702	24
Accounts Payable	\$ -	-	-	-
Deposits	24	207,702	207,702	24
Total Liabilities	\$ 24	207,702	207,702	24
COUNTY CLERK TRUST				
Cash and Cash Equivalents	\$ 403,276	784,706	381,824	806,158
Total Assets	\$ 403,276	784,706	381,824	806,158
Deposits	\$ 403,276	784,706	381,824	806,158
Total Liabilities	\$ 403,276	784,706	381,824	806,158

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT ATTORNEY APPORTIONMENT FUND				
Cash and Cash Equivalents	\$ 223	22,500	15,209	7,514
Total Assets	\$ 223	22,500	15,209	7,514
Accounts Payable	\$ -	-	-	-
Due to Other Governments	-	6,590	-	6,590
Deposits	223	22,500	21,799	924
Total Liabilities	\$ 223	29,090	21,799	7,514
DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 212,549	40,817	117,933	135,433
Investments	248,862	-	3,798	245,064
Accounts Receivable	43	-	43	-
Total Assets	\$ 461,454	40,817	121,774	380,497
Accounts Payable	\$ 404,662	330,105	404,662	330,105
Due to Other Governments	2,242	187	2,242	187
Deposits	54,550	40,817	45,162	50,205
Total Liabilities	\$ 461,454	371,109	452,066	380,497
DISTRICT ATTORNEY HHSC FUND				
Cash and Cash Equivalents	\$ 11,636	1,148	1,786	10,998
Total Assets	\$ 11,636	1,148	1,786	10,998
Accounts Payable	\$ -	192	-	192
Due to Other Governments	-	-	-	-
Deposits	11,636	1,148	1,978	10,806
Total Liabilities	\$ 11,636	1,340	1,978	10,998
DISTRICT ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 1,909	11,412	13,164	157
Investments	12,380	-	10,293	2,087
Due to Other Governments	-	-	-	-
Total Assets	\$ 14,289	11,412	23,457	2,244
Due to Other Governments	\$ 6	-	6	-
Deposits	14,283	1,125	13,164	2,244
Total Liabilities	\$ 14,289	1,125	13,170	2,244
DISTRICT ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ -	3,611	3,611	-
Total Assets	\$ -	3,611	3,611	-
Deposits	\$ -	3,611	3,611	-
Total Liabilities	\$ -	3,611	3,611	-

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT ATTORNEY VICTIM'S ASSISTANCE				
Cash and Cash Equivalents	\$ 1,164	-	-	1,164
Total Assets	\$ 1,164	-	-	1,164
Due to Other Governments	-	-	-	-
Deposits	1,164	-	-	1,164
Total Liabilities	\$ 1,164	-	-	1,164
DISTRICT CLERK CHILD SUPPORT ACCOUNT				
Cash and Cash Equivalents	\$ 8,035	-	-	8,035
Total Assets	\$ 8,035	-	-	8,035
Accounts Payable	\$ 4,313	-	-	4,313
Due To Other Governments	3,722	-	-	3,722
Total Liabilities	\$ 8,035	-	-	8,035
DISTRICT CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 29,589	1,257,058	1,225,728	60,919
Accounts Receivable	-	-	-	-
Total Assets	\$ 29,589	1,257,058	1,225,728	60,919
Accounts Payable	\$ 222	1,116	222	1,116
Deposits	29,367	1,255,942	1,225,506	59,803
Total Liabilities	\$ 29,589	1,257,058	1,225,728	60,919
DISTRICT CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 27,774	1,116,606	941,398	202,982
Total Assets	\$ 27,774	1,116,606	941,398	202,982
Due to Other Governments	-	-	-	-
Deposits	27,774	1,116,606	941,398	202,982
Total Liabilities	\$ 27,774	1,116,606	941,398	202,982
DISTRICT CLERK TAX ACCOUNT				
Cash and Cash Equivalents	\$ 442,906	711,843	393,344	761,405
Total Assets	\$ 442,906	711,843	393,344	761,405
Deposits	\$ 442,906	711,843	393,344	761,405
Total Liabilities	\$ 442,906	711,843	393,344	761,405

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT CLERK TRUST ACCOUNT				
Cash and Cash Equivalents	\$ 439,869	4,083,219	2,629,188	1,893,900
Investments	1,207,453	322,169	29,695	1,499,927
Total Assets	\$ 1,647,322	4,405,388	2,658,883	3,393,827
Deposits	\$ 1,647,322	5,583,146	3,836,641	3,393,827
Total Liabilities	\$ 1,647,322	5,583,146	3,836,641	3,393,827
ELECTIONS OFFICER FUND				
Cash and Cash Equivalents	\$ 878	11,337	4	12,211
Investments	4,018	4	-	4,022
Total Assets	\$ 4,896	11,341	4	16,233
Deposits	\$ 4,896	11,337	-	16,233
Total Liabilities	\$ 4,896	11,337	-	16,233
JAIL COMMISSARY FUND				
Cash and Cash Equivalents	\$ 29,330	197,638	104,773	122,195
Investments	177,193	3,798	-	180,991
Total Assets	\$ 206,523	201,436	104,773	303,186
Deposits	\$ 206,523	201,436	104,773	303,186
Total Liabilities	\$ 206,523	201,436	104,773	303,186
JAIL INMATE TRUST				
Cash and Cash Equivalents	\$ 62,989	1,442,577	1,428,599	76,967
Total Assets	\$ 62,989	1,442,577	1,428,599	76,967
Accounts Payable	\$ 62,989	1,442,577	1,428,599	76,967
Total Liabilities	\$ 62,989	1,442,577	1,428,599	76,967
JUSTICE OF THE PEACE CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ -	2,340	2,340	-
Total Assets	\$ -	2,340	2,340	-
Deposits	\$ -	2,340	2,340	-
Total Liabilities	\$ -	2,340	2,340	-

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1	Additions	Deletions	Balance September 30
JUSTICE OF THE PEACE CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 29,294	646,923	653,127	23,090
Total Assets	<u>\$ 29,294</u>	<u>646,923</u>	<u>653,127</u>	<u>23,090</u>
Due to Other Governments	\$ 965	-	965	-
Deposits	28,329	646,923	652,162	23,090
Total Liabilities	<u>\$ 29,294</u>	<u>646,923</u>	<u>653,127</u>	<u>23,090</u>
JUVENILE PROBATION				
Cash and Cash Equivalents	\$ 573	13,613	14,186	-
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 573</u>	<u>13,613</u>	<u>14,186</u>	<u>-</u>
Deposits	573	13,613	14,186	-
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ 573</u>	<u>13,613</u>	<u>14,186</u>	<u>-</u>
JUVENILE PROBATION SPECIAL				
Cash and Cash Equivalents	\$ 49,636	248,749	206,795	91,590
Investments	479,888	-	58,212	421,676
Accounts Receivable	173	400	173	400
Total Assets	<u>\$ 529,697</u>	<u>249,149</u>	<u>265,180</u>	<u>513,666</u>
Accounts Payable	\$ 3,550	10,654	3,550	10,654
Due to Other Governments	489	-	489	-
Deposits	525,658	179,149	201,795	503,012
Total Liabilities	<u>\$ 529,697</u>	<u>189,803</u>	<u>205,834</u>	<u>513,666</u>
JUVENILE PROBATION UNCLAIMED RESTITUTION				
Cash and Cash Equivalents	\$ 113	2	2	113
Investments	2005	2	-	2,007
Total Assets	<u>\$ 2,118</u>	<u>4</u>	<u>2</u>	<u>2,120</u>
Deposits	\$ 2,118	2	-	2,120
Total Liabilities	<u>\$ 2,118</u>	<u>2</u>	<u>-</u>	<u>2,120</u>
LAW ENFORCEMENT OFFICER EDUCATION FUND				
Cash and Cash Equivalents	\$ 3,036	4,940	6,046	1,930
Investments	25,104	-	4,979	20,125
Accounts Receivable	140	-	140	-
Total Assets	<u>\$ 28,280</u>	<u>4,940</u>	<u>11,165</u>	<u>22,055</u>
Accounts Payable	\$ 179	162	179	162
Deposits	28,101	29	6,237	21,893
Total Liabilities	<u>\$ 28,280</u>	<u>191</u>	<u>6,416</u>	<u>22,055</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013**

	Balance October 1	Additions	Deletions	Balance September 30
NORTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 7,354	12,482	18,243	1,593
Investments	4,008	4	-	4,012
Total Assets	<u>\$ 11,362</u>	<u>12,486</u>	<u>18,243</u>	<u>5,605</u>
Accounts Payable	\$ 1,505	1,122	1,505	1,122
Deposits	9,857	12,482	17,856	4,483
Total Liabilities	<u>\$ 11,362</u>	<u>13,604</u>	<u>19,361</u>	<u>5,605</u>
SHERIFF'S BOND				
Cash and Cash Equivalents	\$ 21,285	725,729	689,850	57,164
Total Assets	<u>\$ 21,285</u>	<u>725,729</u>	<u>689,850</u>	<u>57,164</u>
Deposits	\$ 21,285	725,729	689,850	57,164
Total Liabilities	<u>\$ 21,285</u>	<u>725,729</u>	<u>689,850</u>	<u>57,164</u>
SHERIFF'S CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 11,247	190,788	141,236	60,799
Investments	243,285	234	-	243,519
Due from Other Governments	14,375	9,682	14,375	9,682
Total Assets	<u>\$ 268,907</u>	<u>200,704</u>	<u>155,611</u>	<u>314,000</u>
Accounts Payable	\$ 69,268	65,470	69,268	65,470
Due to Other Governments	14,375	-	14,374	1
Deposits	185,264	190,532	127,267	248,529
Total Liabilities	<u>\$ 268,907</u>	<u>256,002</u>	<u>210,909</u>	<u>314,000</u>
SHERIFF'S SPECIAL CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ 4,653	1,182,227	1,186,430	450
Total Assets	<u>\$ 4,653</u>	<u>1,182,227</u>	<u>1,186,430</u>	<u>450</u>
Deposits	\$ 4,653	1,182,227	1,186,430	450
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ 4,653</u>	<u>1,182,227</u>	<u>1,186,430</u>	<u>450</u>
SOUTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 4,307	6,412	8,124	2,595
Investments	3,006	3	-	3,009
Total Assets	<u>\$ 7,313</u>	<u>6,415</u>	<u>8,124</u>	<u>5,604</u>
Accounts Payable	1,641	433	1,641	433
Deposits	5,672	6,412	6,913	5,171
Total Liabilities	<u>\$ 7,313</u>	<u>6,845</u>	<u>8,554</u>	<u>5,604</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1	Additions	Deletions	Balance September 30
TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT				
Cash and Cash Equivalents	\$ 1,123,838	58,845,568	58,741,347	1,228,059
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 1,123,838</u>	<u>58,845,568</u>	<u>58,741,347</u>	<u>1,228,059</u>
Due to Other Governments	1,123,838	58,845,568	58,741,347	1,228,059
Total Liabilities	<u>\$ 1,123,838</u>	<u>58,845,568</u>	<u>58,741,347</u>	<u>1,228,059</u>
TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX				
Cash and Cash Equivalents	\$ 459,312	42,226,878	41,425,534	1,260,656
Total Assets	<u>\$ 459,312</u>	<u>42,226,878</u>	<u>41,425,534</u>	<u>1,260,656</u>
Due to Other Governments	459,312	42,226,878	41,425,534	1,260,656
Total Liabilities	<u>\$ 459,312</u>	<u>42,226,878</u>	<u>41,425,534</u>	<u>1,260,656</u>
TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX				
Cash and Cash Equivalents	\$ 8,230	1,283	8,926	587
Investments	35,566	34	-	35,600
Due From Other Governments	328	-	328	-
Total Assets	<u>\$ 44,124</u>	<u>1,317</u>	<u>9,254</u>	<u>36,187</u>
Accounts Payable	-	271	-	271
Deposits	\$ 44,124	718	8,926	35,916
Total Liabilities	<u>\$ 44,124</u>	<u>989</u>	<u>8,926</u>	<u>36,187</u>
WEST SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 6,167	6,112	6,785	5,494
Investments	501	-	-	501
Total Assets	<u>\$ 6,668</u>	<u>6,112</u>	<u>6,785</u>	<u>5,995</u>
Accounts Payable	\$ 1,049	774	1,049	774
Deposits	5,619	6,112	6,510	5,221
Total Liabilities	<u>\$ 6,668</u>	<u>6,886</u>	<u>7,559</u>	<u>5,995</u>
TOTAL – ALL AGENCY FUNDS				
Cash and Cash Equivalents	\$ 4,234,051	120,660,057	116,957,088	7,937,020
Investments	3,479,986	330,708	126,438	3,684,256
Due from Other Governments	15,395	115,952	15,395	115,952
Accounts Receivable	85,599	806	85,599	806
Total Assets	<u>\$ 7,815,031</u>	<u>121,107,523</u>	<u>117,184,520</u>	<u>11,738,034</u>
Accounts Payable	\$ 589,816	2,043,768	2,103,667	529,917
Due to Other Governments	1,638,813	102,200,882	101,321,334	2,518,361
Deposits	5,586,402	18,242,370	15,139,016	8,689,756
Total Liabilities	<u>\$ 7,815,031</u>	<u>122,487,020</u>	<u>118,564,017</u>	<u>11,738,034</u>

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ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
SEPTEMBER 30, 2013

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 1,881,539
Building	13,077,646
Improvements	26,113,941
Machinery and Equipment	3,698,012
Infrastructure	38,563,729
Historical Artifacts	72,207
Construction in Progress	<u>1,720,587</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>85,127,661</u></u>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 21,224,294
Special Revenue Funds	39,286,701
Donations	345,470
Proprietary Funds	13,270
Trust Funds	3,392,755
Capital Projects Funds	<u>20,865,171</u>
 Total Investment in Governmental Funds Capital Assets	 \$ <u><u>85,127,661</u></u>

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

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ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2013

Function	Land	Buildings	Improvements	Machinery and Equipment	Infrastructure	Historical Artifacts	Construction in Progress	Total
Administrative	\$ -	-	-	9,581	-	-	-	9,581
Judicial	772,682	-	9,930,118	204,413	24,834	-	-	10,932,047
Financial Administration	294,078	-	1,619,213	918,734	-	-	988,332	3,820,357
Law Enforcement	-	1,467,431	154,845	543,570	-	-	-	2,165,846
Fire Protection	-	-	52,176	20,369	-	-	-	72,545
Correction	-	10,456,925	7,158,875	1,456,196	-	-	-	19,071,996
Health and Welfare	24,000	-	382,081	120,876	-	-	-	526,957
Cultural-Recreation	260,945	677,717	1,431,519	77,026	165,585	72,207	-	2,684,999
Library	-	-	2,568,715	112,035	-	-	-	2,680,750
Maintenance	261,137	475,573	2,757,517	7,454	223,785	-	-	3,725,466
Highways and Streets	268,697	-	39,494	133,328	38,149,525	-	-	38,591,044
Nondepartmental and Other	-	-	19,388	94,430	-	-	732,255	846,073
Total Governmental Funds								
Capital Net Assets by								
Function	\$ <u>1,881,539</u>	<u>13,077,646</u>	<u>26,113,941</u>	<u>3,698,012</u>	<u>38,563,729</u>	<u>72,207</u>	<u>1,720,587</u>	<u>85,127,661</u>

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

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ECTOR COUNTY, TEXAS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS BY ACTIVITY
SEPTEMBER 30, 2013

Activity	September 30, 2012	Additions	Dispositions and (Adjustments)	September 30, 2013
Administrative	\$ 9,581	-	-	9,581
Judicial	10,925,767	6,280	-	10,932,047
Financial Administration	3,314,266	516,541	10,450	3,820,357
Law Enforcement	2,082,935	112,495	29,584	2,165,846
Fire Protection	72,545	-	-	72,545
Correction	19,048,304	58,246	34,554	19,071,996
Health and Welfare	577,457	-	50,500	526,957
Cultural-Recreation	2,667,831	17,168	-	2,684,999
Library	2,673,091	7,659	-	2,680,750
Maintenance	3,720,650	4,816	-	3,725,466
Highways and Streets	38,591,044	-	-	38,591,044
Nondepartmental and Other	113,818	732,255	-	846,073
Total Governmental Funds				
Capital Net Assets	\$ 83,797,289	1,455,460	125,088	85,127,661

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

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STATISTICAL SECTION
(Unaudited)

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

CONTENTS	PAGE
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	130
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	136
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.	141
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	145
Operating Information	
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	148

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

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

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**ECTOR COUNTY, TEXAS
NETPOSITION BY COMPONENT
LAST TEN FISCAL YEARS
SEPTEMBER 30,**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental Activities										
Net Investment in Capital Assets,	\$ 28,983,648	27,322,961	27,888,358	21,699,904	20,970,245	23,076,028	23,377,994	21,637,709	23,502,724	20,107,937
Restricted	79,176	41,798	60,864	202,932	51,044	17,321	324,695	6,932,997	6,807,541	10,634,368
Unrestricted	<u>10,474,821</u>	<u>14,281,378</u>	<u>15,621,014</u>	<u>21,015,413</u>	<u>20,700,442</u>	<u>18,979,843</u>	<u>18,565,993</u>	<u>3,233,329</u>	<u>2,854,559</u>	<u>(500,197)</u>
Total Governmental Activities Net Position	<u><u>39,537,645</u></u>	<u><u>41,646,137</u></u>	<u><u>43,570,236</u></u>	<u><u>42,918,249</u></u>	<u><u>41,721,731</u></u>	<u><u>42,073,192</u></u>	<u><u>42,268,682</u></u>	<u><u>31,804,035</u></u>	<u><u>33,164,824</u></u>	<u><u>30,242,108</u></u>
Business-Type Activities										
Net Investment in Capital Assets,	9,652,270	9,536,911	9,293,183	10,666,144	13,602,928	18,896,203	18,440,590	17,497,870	18,059,412	17,323,684
Restricted	-	-	-	-	-	-	-	-	83,979	-
Unrestricted	<u>834,941</u>	<u>1,135,187</u>	<u>270,467</u>	<u>446,412</u>	<u>357,253</u>	<u>1,798,147</u>	<u>1,726,441</u>	<u>581,823</u>	<u>842,184</u>	<u>1,131,962</u>
Total Business-Type Activities Net Position	<u><u>10,487,211</u></u>	<u><u>10,672,098</u></u>	<u><u>9,563,650</u></u>	<u><u>11,112,556</u></u>	<u><u>13,960,181</u></u>	<u><u>20,694,350</u></u>	<u><u>20,167,031</u></u>	<u><u>18,079,693</u></u>	<u><u>18,985,575</u></u>	<u><u>18,455,646</u></u>
Primary Government										
Net Investment in Capital Assets,	38,635,918	36,859,872	37,181,541	32,366,048	34,573,173	41,972,231	41,818,584	39,135,579	41,562,136	37,431,621
Restricted	79,176	41,798	60,864	202,932	51,044	17,321	324,695	6,932,997	6,891,520	10,634,368
Unrestricted	<u>11,309,762</u>	<u>15,416,565</u>	<u>15,891,481</u>	<u>21,461,825</u>	<u>21,057,695</u>	<u>20,777,990</u>	<u>20,292,434</u>	<u>3,815,152</u>	<u>3,696,743</u>	<u>631,765</u>
Total Primary Government Net Position	<u><u>\$ 50,024,856</u></u>	<u><u>52,318,235</u></u>	<u><u>53,133,886</u></u>	<u><u>54,030,805</u></u>	<u><u>55,681,912</u></u>	<u><u>62,767,542</u></u>	<u><u>62,435,713</u></u>	<u><u>49,883,728</u></u>	<u><u>52,150,399</u></u>	<u><u>48,697,754</u></u>

Source: Comprehensive Annual Financial Reports

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**ECTOR COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
SEPTEMBER 30,**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenses										
Governmental Activities:										
Administrative	\$ 957,001	961,394	1,169,365	1,456,913	1,424,414	1,293,682	1,368,327	1,263,478	1,219,471	2,606,670
Judicial	6,507,011	6,824,560	7,459,773	8,222,817	9,410,120	9,469,977	9,920,654	11,515,234	10,374,839	10,949,537
Financial Administration	2,337,110	2,389,711	2,323,080	2,698,184	2,950,868	3,055,053	3,300,672	3,927,129	3,847,734	4,632,600
Law Enforcement	4,714,258	5,144,687	5,405,526	4,934,431	5,246,695	5,499,725	5,943,137	7,069,408	6,813,752	6,958,173
Correction	8,172,484	8,095,053	9,013,977	10,679,382	12,142,365	12,362,407	12,834,356	20,965,077	15,351,902	17,208,929
Health and Welfare	1,397,871	1,334,322	1,396,885	1,534,721	1,953,688	2,137,656	2,090,453	1,889,487	1,935,514	2,261,605
Fire protection	852,700	883,777	909,487	904,531	942,054	934,184	943,926	1,035,439	921,491	895,169
Cultural - Recreation	919,167	872,617	924,811	977,844	1,171,012	1,234,928	1,227,175	1,535,339	1,169,514	1,284,411
Library	1,100,172	1,167,021	1,216,216	1,276,362	1,445,695	1,588,519	1,661,916	2,147,579	1,798,756	1,949,777
Maintenance	3,998,269	4,227,099	4,823,141	5,106,616	5,984,325	6,008,982	5,628,065	6,024,682	6,680,302	6,328,005
Conservation of Natural Resources	88,145	96,530	96,120	105,008	118,509	120,234	127,754	119,261	132,774	147,366
Highways – Streets	2,875,829	3,217,791	3,130,802	3,044,877	3,575,435	4,442,655	3,922,829	5,570,155	4,302,611	4,315,145
Election	348,841	1,095,154	427,440	433,005	540,428	429,971	563,042	468,404	526,342	547,106
Nondepartmental	1,218,505	1,394,987	848,878	1,073,770	-	-	-	-	-	-
Interest on Long-Term Debt	494,473	487,893	428,161	688,245	692,519	607,428	520,553	400,121	295,757	263,121
Total Governmental Activities Expenses	<u>35,981,836</u>	<u>38,192,596</u>	<u>39,573,662</u>	<u>43,136,706</u>	<u>47,598,127</u>	<u>49,185,401</u>	<u>50,052,859</u>	<u>63,930,793</u>	<u>55,370,759</u>	<u>60,347,614</u>
Business-Type Activities:										
Coliseum	1,189,799	1,270,118	1,335,738	1,366,984	1,478,201	1,456,319	1,410,663	1,795,548	1,745,261	1,917,888
Airport	220,559	238,316	978,810	347,651	328,258	456,903	627,672	1,588,158	412,820	407,704
Total Business-Type Activities Expenses	<u>1,410,358</u>	<u>1,508,434</u>	<u>2,314,548</u>	<u>1,714,635</u>	<u>1,806,459</u>	<u>1,913,222</u>	<u>2,038,335</u>	<u>3,383,706</u>	<u>2,158,081</u>	<u>2,325,592</u>
Total Primary Government Expenses	<u>37,392,194</u>	<u>39,701,030</u>	<u>41,888,210</u>	<u>44,851,341</u>	<u>49,404,586</u>	<u>51,098,623</u>	<u>52,091,164</u>	<u>67,314,499</u>	<u>57,528,840</u>	<u>62,673,206</u>

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**ECTOR COUNTY, TEXAS
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
SEPTEMBER 30,**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Program Revenues										
Governmental Activities:										
Charges for Service:										
Administrative	\$ 903,480	887,685	1,037,706	1,215,520	1,565,277	1,601,717	1,964,913	2,051,865	2,662,280	3,447,020
Judicial	3,581,338	4,173,999	3,672,526	5,097,726	5,053,734	5,108,938	4,684,311	4,712,635	5,785,080	4,716,507
Law Enforcement	584,085	665,931	576,263	532,443	521,812	337,504	333,240	328,999	347,645	356,469
Correction	2,826,581	2,860,699	3,265,605	2,622,954	2,519,473	2,397,439	2,305,628	2,263,186	2,593,039	2,615,266
Health and Welfare	520,431	597,047	570,063	615,214	838,354	931,764	994,053	836,632	947,382	1,054,424
Cultural - Recreation	5,850	35,334	36,019	35,906	38,703	36,944	7,425	11,415	15,450	15,225
Library	28,083	-	-	-	-	-	24,555	22,078	23,188	23,788
Highways - Streets	2,336,990	2,428,632	2,487,431	2,686,925	2,721,968	2,576,032	2,243,557	2,442,673	2,609,135	2,594,446
Election	-	-	-	-	-	-	57,421	39,139	699	129,509
Operating Grants and Contributions:										
Administrative	33,193	120,114	42,539	51,436	65,707	91,428	88,802	500,258	106,308	117,573
Judicial	177,675	147,547	153,385	132,073	178,876	169,807	301,743	183,806	190,597	206,863
Law Enforcement	702,374	448,976	306,067	30,108	30,108	171,185	128,390	65,600	71,707	52,857
Correction	512,143	511,430	601,186	764,489	1,168,214	893,652	1,007,889	1,077,213	1,006,014	1,047,260
Health and Welfare	761,854	659,230	818,909	838,291	1,303,624	847,511	814,634	605,759	582,934	716,030
Fire Protection	-	-	-	-	68,000	-	-	-	-	-
Cultural - Recreation	74,339	51,258	53,739	57,336	18,501	45,000	12,780	22,000	8,259	20,000
Highways - Streets	34,528	25,875	25,819	25,691	25,415	77,484	30,253	209,327	30,864	114,575
Election	-	846,742	-	-	-	-	75,085	21,577	3,756	1,330
Capital Grants and Contributions:	666,462	855,181	405,807	125,397	-	464,696	49,098	24,748	44,801	20,764
Total Governmental Activities	<u>13,749,406</u>	<u>15,315,680</u>	<u>14,053,064</u>	<u>14,831,509</u>	<u>16,117,766</u>	<u>15,751,101</u>	<u>15,123,777</u>	<u>15,418,910</u>	<u>17,029,138</u>	<u>17,249,906</u>
Business-Type Activities:										
Charges for Services	761,646	785,288	729,015	708,585	900,858	926,347	864,258	810,723	1,077,621	1,062,430
Grants and Contributions	-	-	80,000	50,000	50,000	5,727,489	212,949	226,614	1,332,590	147,780
Total Business-Type Activities Program Revenues	<u>761,646</u>	<u>785,288</u>	<u>809,015</u>	<u>758,585</u>	<u>950,858</u>	<u>6,653,836</u>	<u>1,077,207</u>	<u>1,037,337</u>	<u>2,410,211</u>	<u>1,210,210</u>
Total Primary Government Program Revenues	<u>14,511,052</u>	<u>16,100,968</u>	<u>14,862,079</u>	<u>15,590,094</u>	<u>17,068,624</u>	<u>22,404,937</u>	<u>16,200,984</u>	<u>16,456,247</u>	<u>19,439,349</u>	<u>18,460,116</u>

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**ECTOR COUNTY, TEXAS
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
SEPTEMBER 30,**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net (Expense) Revenue										
Governmental Activities	\$ (22,232,430)	(22,876,916)	(25,520,598)	(28,305,197)	(31,480,361)	(33,434,300)	(34,809,715)	(40,003,668)	(38,341,681)	(43,097,708)
Business-Type Activities	(648,712)	(723,146)	(1,505,533)	(956,050)	(855,601)	4,740,614	(961,128)	(2,346,369)	252,130	(1,115,382)
Total Primary Government Net Expense	<u>(22,881,142)</u>	<u>(23,600,062)</u>	<u>(27,026,131)</u>	<u>(29,261,247)</u>	<u>(32,335,962)</u>	<u>(28,693,686)</u>	<u>(35,770,843)</u>	<u>(42,350,037)</u>	<u>(38,089,551)</u>	<u>(44,213,090)</u>
General Revenues										
and Other Changes in Net Assets										
Governmental Activities:										
Taxes:										
Property Taxes	22,497,295	24,120,705	25,527,430	27,431,532	31,525,849	32,474,314	34,309,340	36,770,439	38,478,908	38,757,085
Bingo Taxes	188,580	193,847	248,679	257,618	339,816	280,004	237,878	241,943	240,899	238,358
Mixed Beverage Tax	201,168	209,828	310,374	315,630	369,060	409,594	421,026	435,173	464,070	514,340
Unrestricted Investment Earnings	110,405	469,609	873,368	1,419,778	961,500	438,339	181,162	182,429	179,928	218,019
Miscellaneous	127,765	269,628	253,758	288,407	434,640	175,739	110,542	214,801	222,360	351,776
Gain (loss) on Sale of Assets	-	177,663	208,588	101,740	-	62,347	(135,376)	183,497	82,452	63,966
Transfers	(88,135)	-	-	(350,000)	-	(54,576)	-	18,954	33,853	31,448
Contributed Capital	-	(455,872)	22,500	(1,777,895)	(3,347,022)	-	-	-	-	-
Total Governmental Activities	<u>23,037,078</u>	<u>24,985,408</u>	<u>27,444,697</u>	<u>27,686,810</u>	<u>30,283,843</u>	<u>33,785,761</u>	<u>35,124,572</u>	<u>38,047,236</u>	<u>39,702,470</u>	<u>40,174,992</u>
Business-Type Activities:										
Property Taxes	113,169	402,945	365,000	337,167	341,804	1,931,326	429,553	276,000	682,246	611,199
Unrestricted Investment Earnings	9,867	36,409	54,585	38,566	14,400	7,653	4,256	1,985	5,359	5,702
Miscellaneous	7,639	12,807	-	1,328	-	-	-	-	-	-
Special Item - Forgiveness of Debt	269,902	-	-	-	-	-	-	-	-	-
Transfers	88,135	-	-	350,000	-	54,576	-	(18,954)	(33,853)	(31,448)
Contributed Capital	-	455,872	(22,500)	1,777,895	3,347,022	-	-	-	-	-
Total Business-Type Activities	<u>488,712</u>	<u>908,033</u>	<u>397,085</u>	<u>2,504,956</u>	<u>3,703,226</u>	<u>1,993,555</u>	<u>433,809</u>	<u>259,031</u>	<u>653,752</u>	<u>585,453</u>
Changes in Net Position										
Governmental Activities	804,648	2,108,492	1,924,099	(618,387)	(1,196,518)	351,461	195,490	(1,956,432)	1,360,789	(2,922,716)
Business-Type Activities	(160,000)	184,887	(1,108,448)	1,548,906	2,847,625	6,734,169	(527,319)	(2,087,338)	905,882	(529,929)
Total Primary Government	<u>\$ 644,648</u>	<u>2,293,379</u>	<u>815,651</u>	<u>930,519</u>	<u>1,651,107</u>	<u>7,085,630</u>	<u>(331,829)</u>	<u>(4,043,770)</u>	<u>2,266,671</u>	<u>(3,452,645)</u>

Source: Comprehensive Annual Financial Reports

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**ECTOR COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30,**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Fund:										
Nonspendable	\$ -	-	-	-	-	-	-	77,548	56,355	60,543
Restricted	-	-	-	-	-	-	-	1,660,472	1,683,459	1,898,090
Committed	-	-	-	-	-	-	-	570,868	75,370	124,833
Assigned	-	-	-	-	-	-	-	-	731,100	60,447
Unassigned	-	-	-	-	-	-	-	10,531,082	12,371,405	13,625,741
Reserved	27,567	520,285	251,399	191,850	62,640	18,347	60,121	-	-	-
Unreserved	<u>6,154,685</u>	<u>8,113,976</u>	<u>9,774,943</u>	<u>9,490,423</u>	<u>11,965,921</u>	<u>11,723,424</u>	<u>12,401,020</u>	-	-	-
Total General Fund	<u>6,182,252</u>	<u>8,634,261</u>	<u>10,026,342</u>	<u>9,682,273</u>	<u>12,028,561</u>	<u>11,741,771</u>	<u>12,461,141</u>	<u>12,839,970</u>	<u>14,917,689</u>	<u>15,769,654</u>
All Other Governmental Funds										
Nonspendable		-	-	-	-	-	-	-	-	-
Restricted		-	-	-	-	-	-	5,193,273	5,124,082	8,736,278
Committed		-	-	-	-	-	-	441,303	-	-
Assigned		-	-	-	-	-	-	-	876,382	247,604
Unassigned		-	-	-	-	-	-	453,444	(170,858)	506,605
Unassigned, Reported In:										
Special Revenue Funds		-	-	-	-	-	-	-	-	(51,091)
Reserved	204,090	127,282	232,458	3,498,428	1,753,900	527,250	904,471	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	1,424,415	1,270,796	1,834,139	2,910,790	3,718,900	2,243,576	1,601,419	-	-	-
Capital Projects Funds	<u>17,460</u>	<u>14,650</u>	<u>(94,580)</u>	<u>1,503,933</u>	<u>1,178,788</u>	<u>146,956</u>	<u>80,250</u>	-	-	-
Total all Other Governmental Funds	<u>1,645,965</u>	<u>1,412,728</u>	<u>1,972,017</u>	<u>7,913,151</u>	<u>6,651,588</u>	<u>2,917,782</u>	<u>2,586,140</u>	<u>6,088,020</u>	<u>5,829,606</u>	<u>9,439,396</u>
Total Fund Balance Governmental Funds	<u>\$ 7,828,217</u>	<u>10,046,989</u>	<u>11,998,359</u>	<u>17,595,424</u>	<u>18,680,149</u>	<u>14,659,553</u>	<u>15,047,281</u>	<u>18,927,990</u>	<u>20,747,295</u>	<u>25,209,050</u>

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

Source: Comprehensive Annual Financial Reports

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ECTOR COUNTY, TEXAS
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Revenues:										
Property Tax, Penalties and Interest	\$ 22,377,735	23,846,516	25,908,426	27,659,008	31,502,042	32,063,893	34,046,638	36,798,939	38,639,541	39,066,265
Fines and Forfeitures	1,685,400	1,727,790	2,071,530	2,509,898	2,305,885	2,284,506	2,156,089	2,319,261	2,264,847	2,069,827
Licenses and Permits	75,180	76,076	87,135	108,384	122,600	170,978	171,596	152,667	234,060	235,382
Intergovernmental Charges	4,655,666	5,238,496	4,545,415	4,032,354	4,986,323	4,172,642	3,840,978	3,568,685	3,775,791	3,904,469
Charges for Services	7,491,139	7,617,638	8,237,861	8,349,269	8,971,494	9,067,657	9,279,074	9,189,468	10,589,862	11,303,077
Investment Income	104,465	437,539	777,097	1,260,689	848,495	400,269	165,187	111,110	157,142	163,767
Other Revenue	513,609	798,949	553,758	580,379	622,092	687,391	660,206	1,184,279	761,272	1,147,963
Total Revenues	<u>36,903,194</u>	<u>39,743,004</u>	<u>42,181,222</u>	<u>44,499,981</u>	<u>49,358,931</u>	<u>48,847,336</u>	<u>50,319,768</u>	<u>53,324,409</u>	<u>56,422,515</u>	<u>57,890,750</u>
Expenditures:										
Administrative	645,943	791,483	914,035	1,107,090	1,153,885	1,266,304	1,274,449	1,241,192	1,306,211	2,754,542
Judicial	6,287,906	6,754,604	7,359,122	8,181,524	8,314,529	9,428,055	9,014,835	9,383,128	9,966,442	10,419,042
Financial Administration	2,337,007	2,402,864	2,312,263	2,692,248	2,911,685	3,058,766	3,252,746	3,435,167	3,725,245	4,363,031
Law Enforcement	4,427,810	4,685,640	4,914,327	4,866,062	5,098,944	5,440,381	5,657,279	6,137,593	6,665,741	6,836,550
Correction	7,725,160	8,137,370	9,005,543	10,038,061	10,998,708	11,610,924	11,738,060	12,586,378	12,848,232	14,080,020
Health and Welfare	1,386,126	1,325,402	1,378,172	1,518,152	1,386,229	2,111,977	1,929,835	1,777,735	1,948,150	2,202,043
Fire Protection	852,700	852,700	860,154	858,904	865,525	864,700	866,700	885,746	886,342	888,223
Cultural - Recreation	800,576	814,835	851,270	902,149	1,017,507	1,170,351	1,084,767	1,031,866	1,003,476	1,082,887
Library	1,098,579	1,170,988	1,214,986	1,271,594	1,402,812	1,553,521	1,545,329	1,651,509	1,676,642	1,713,242
Maintenance	3,990,309	4,223,402	4,825,630	5,099,180	5,926,329	5,877,208	5,415,148	7,034,784	7,474,256	6,347,604
Conservation of Natural Resources	87,403	96,810	95,884	104,609	120,159	119,290	126,071	119,254	126,210	126,653
Highways and Streets	1,986,640	2,216,801	2,145,032	2,045,809	2,377,309	3,488,974	2,799,790	2,306,097	2,196,343	2,766,295
Election	348,740	1,093,466	428,570	433,458	536,883	433,899	553,862	467,395	533,979	559,664
Nondepartmental Other	1,268,030	1,394,987	852,788	1,072,559	2,028,659	687,343	817,126	1,175,542	201,859	211,443
Debt Service										
Principal Retirement	1,810,000	1,785,000	2,165,000	2,240,000	2,700,000	2,785,000	2,920,000	2,880,000	2,960,000	3,070,000
Interest and Other	465,573	448,293	397,061	601,085	625,199	554,258	440,712	399,795	255,153	197,172
Issuance Costs	-	27,315	-	138,337	37,515	-	-	-	-	-
Capital Outlay	110,456	390,294	532,515	2,911,977	3,537,328	2,429,298	410,412	1,035,519	855,683	1,576,580
Total Expenditures	<u>35,628,958</u>	<u>38,612,254</u>	<u>40,252,352</u>	<u>46,082,798</u>	<u>51,039,205</u>	<u>52,880,249</u>	<u>49,847,121</u>	<u>53,548,700</u>	<u>54,629,964</u>	<u>59,194,991</u>

Source: Comprehensive Annual Financial Reports

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ECTOR COUNTY, TEXAS
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
SEPTEMBER 30,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>1,274,236</u>	<u>1,130,750</u>	<u>1,928,870</u>	<u>(1,582,817)</u>	<u>(1,680,274)</u>	<u>(4,032,913)</u>	<u>472,647</u>	<u>(224,291)</u>	<u>1,792,551</u>	<u>(1,304,241)</u>
Other Financing Sources (Uses)										
Proceeds on Sale of Assets	52,391	-	-	-	-	-	-	-	-	-
Bond Escrow Payment	-	-	-	-	-	-	-	(1,665,000)	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	(65,000)	-	-
Tax Notes Issued	-	1,088,022	-	7,445,000	2,765,000	-	-	4,105,000	-	5,740,000
Premium on Tax Notes Issued	-	-	-	118,482	-	-	-	-	-	-
Bonds Issued for Refunding	-	-	-	-	-	-	-	1,730,000	-	-
Transfers in	343,937	270,088	508,464	557,076	619,308	867,283	739,742	707,235	1,543,850	880,388
Transfers Out	<u>(371,191)</u>	<u>(270,088)</u>	<u>(485,964)</u>	<u>(907,076)</u>	<u>(619,308)</u>	<u>(854,966)</u>	<u>(705,294)</u>	<u>(707,235)</u>	<u>(1,517,096)</u>	<u>(854,392)</u>
Total Other Financing Sources (Uses)	<u>25,137</u>	<u>1,088,022</u>	<u>22,500</u>	<u>7,213,482</u>	<u>2,765,000</u>	<u>12,317</u>	<u>34,448</u>	<u>4,105,000</u>	<u>26,754</u>	<u>5,765,996</u>
Prior Period Adjustment	-	-	-	(33,600)	-	-	-	-	-	-
Net Change In Fund Balance	\$ <u><u>1,299,373</u></u>	<u><u>2,218,772</u></u>	<u><u>1,951,370</u></u>	<u><u>5,597,065</u></u>	<u><u>1,084,726</u></u>	<u><u>(4,020,596)</u></u>	<u><u>507,095</u></u>	<u><u>3,880,709</u></u>	<u><u>1,819,305</u></u>	<u><u>4,461,755</u></u>
Debt Service as a Percentage of Noncapital Expenditures	6.4%	5.8%	6.5%	6.6%	7.0%	6.6%	6.8%	6.2%	6.0%	5.7%

Source: Comprehensive Annual Financial Reports

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GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
SEPTEMBER 30,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Property Tax	\$ 22,497,295	24,120,705	25,860,761	27,431,532	31,525,849	34,405,640	34,309,340	36,770,439	38,478,908	38,757,085
Bingo Tax	188,580	193,847	248,680	257,618	339,816	280,004	237,878	241,943	240,899	238,358
State Beverage Tax	<u>201,168</u>	<u>209,828</u>	<u>272,435</u>	<u>315,630</u>	<u>369,060</u>	<u>406,594</u>	<u>421,026</u>	<u>435,173</u>	<u>464,070</u>	<u>514,340</u>
Total	<u>22,887,043</u>	<u>24,524,380</u>	<u>26,381,876</u>	<u>28,004,780</u>	<u>32,234,725</u>	<u>35,095,238</u>	<u>34,968,244</u>	<u>37,447,555</u>	<u>39,183,877</u>	<u>39,509,783</u>

Source: Comprehensive Annual Financial Reports

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

Fiscal Year	Estimated Market Value					Less Tax-Exempt	Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property Residential	Real Property Commercial	Personal Property Motor Vehicles	Personal Property Other				
2004	\$ 1,560,002,576	3,286,921,971	32,011,848	869,437,081	1,226,845,139	4,521,528,337	0.490000	
2005	1,702,067,585	3,169,230,174	31,566,707	873,578,234	1,223,558,804	4,552,883,896	0.483200	
2006	1,749,202,297	3,505,581,906	31,566,707	1,084,262,215	1,399,770,721	4,970,842,404	0.455000	
2007	1,904,288,614	4,048,022,800	32,635,019	1,189,707,720	1,463,924,181	5,710,729,972	0.415800	
2008	2,183,268,251	4,977,907,464	38,587,049	1,167,777,253	1,575,238,236	6,792,301,781	0.404100	
2009	2,675,942,962	5,496,584,348	46,121,651	1,475,927,705	1,912,863,666	7,781,713,000	0.358000	
2010	3,601,843,041	6,116,513,148	50,359,661	1,957,583,340	2,197,675,629	9,528,623,561	0.358000	
2011	3,578,944,319	6,772,459,659	33,344,002	1,698,713,237	1,866,432,869	10,217,028,348	0.356372	
2012	3,604,499,373	7,012,695,782	40,448,022	2,051,946,874	1,832,806,466	10,876,783,585	0.356372	
2013	3,768,789,226	6,824,921,171	57,118,469	3,464,288,148	1,855,489,333	12,259,627,681	0.318278	

Source: Ector County Appraisal District Certified Appraisal Rolls
 Note: Rate per \$100 assessed valuation

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ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING
PROPERTY TAX RATES
LAST TEN FISCAL YEARS
SEPTEMBER 30,

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
County Direct Rates:										
General Operating Rate	\$0.4399	0.4395	0.4105	0.3724	0.3640	0.3232	0.3199	0.3246	0.3268	0.2921
Debt Service Rate	<u>0.0501</u>	<u>0.0437</u>	<u>0.0445</u>	<u>0.0434</u>	<u>0.0401</u>	<u>0.0348</u>	<u>0.0381</u>	<u>0.0318</u>	<u>0.0295</u>	<u>0.0262</u>
Total Direct Rate	<u>0.4900</u>	<u>0.4832</u>	<u>0.4550</u>	<u>0.4158</u>	<u>0.4041</u>	<u>0.3580</u>	<u>0.3580</u>	<u>0.3564</u>	<u>0.3564</u>	<u>0.3183</u>
Overlapping Rates:										
City of Odessa	0.6899	0.6890	0.6790	0.6290	0.5790	0.5623	0.5228	0.5228	0.5228	0.5128
Independent School District	1.5610	1.5192	1.4725	1.3600	1.1120	1.1286	1.1350	1.1350	1.1320	1.1195
Odessa College	0.2000	0.2000	0.2000	0.1900	0.1817	0.1624	0.1629	0.1584	0.1948	0.1872
County Utility District	0.2250	0.1830	0.1501	0.1501	0.1212	0.0982	0.0982	0.0982	0.0982	0.0982
City of Goldsmith	0.1620	0.1933	0.1588	0.1436	0.1083	0.0949	0.0904	0.0984	0.0912	0.0818
Hospital District	<u>0.0939</u>	<u>1.1200</u>	<u>0.1045</u>	<u>0.0808</u>	<u>0.0695</u>	<u>0.0577</u>	<u>0.0584</u>	<u>0.0552</u>	<u>0.0521</u>	<u>0.0498</u>
Total Overlapping Rate	<u>2.9318</u>	<u>3.9045</u>	<u>2.7649</u>	<u>2.5535</u>	<u>2.1717</u>	<u>2.1041</u>	<u>2.0672</u>	<u>2.0680</u>	<u>2.0910</u>	<u>2.0492</u>
Total Direct and Overlapping Rate	<u>\$3.4218</u>	<u>4.3877</u>	<u>3.2199</u>	<u>2.9693</u>	<u>2.5758</u>	<u>2.4621</u>	<u>2.4252</u>	<u>2.4244</u>	<u>2.4474</u>	<u>2.3675</u>

Source: Ector County Commissioners' Court Records and confirmation from other local entities.

Note: Rate per \$100 assessed valuation

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ECTOR COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
SEPTEMBER 30, 2013 AND 2004

	2013			2004		
	Taxable	Ranking	Percent of Total Taxable Value	Taxable	Ranking	Percent of Total Taxable Value
	Assessed Value			Assessed Value		
Occidental Permian LTD	\$ 810,640,010	1	6.61%	\$ 324,561,830	2	7.18%
Conocophillips	375,281,223	2	3.06%	80,308,373	3	1.78%
XTO Energy Inc.	265,773,773	3	2.17%	-	-	-
Apache Corporation	251,857,524	4	2.05%	-	-	-
Odessa-Ector Power Partners	238,475,463	5	1.95%	-	-	-
Oxy USA WTP LP	222,788,260	6	1.82%	-	-	-
Sandridge Exploration & Production	206,678,314	7	1.69%	-	-	-
Devon Energy	197,931,744	8	1.61%	-	-	-
C O G Operating	194,557,471	9	1.59%	-	-	-
Oxy USA Inc.	175,877,910	10	1.43%	62,490,093	8	1.38%
Huntsman Polymers Corp.	-	-	-	353,970,405	1	7.83%
Anadarko Petroleum Corp.	-	-	-	78,660,803	4	1.74%
Chevron USA	-	-	-	73,065,300	5	1.61%
Oncor Electric Delivery	-	-	-	73,009,711	6	1.61%
Four Star Oil and Gas	-	-	-	62,757,870	7	1.39%
Duke Energy Field Services	-	-	-	37,302,940	9	0.83%
BP American Productions Company	-	-	-	34,498,260	10	0.76%
All Other taxpayers	9,319,765,989	-	76.02%	3,340,902,752	-	73.89%
Total	\$ <u>12,259,627,681</u>	<u>-</u>	<u>100%</u>	\$ <u>4,521,528,337</u>	<u>-</u>	<u>100%</u>

Source: Ector County Appraisal District

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**ECTOR COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30,**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of Levy		Collections Subsequent Years	Total Collections	
		Taxes Collected for the Fiscal Year	Percentage of Levy		Total Collections	Percentage of Levy
2004	\$ 22,309,131	21,383,787	95.9%	\$ 799,034	22,182,821	99.4%
2005	24,027,634	22,924,770	95.4%	1,004,220	23,928,990	99.6%
2006	25,992,440	25,047,462	96.4%	839,295	25,881,757	99.6%
2007	28,385,878	27,006,486	95.1%	1,240,111	28,246,597	99.5%
2008	31,458,442	30,682,448	97.5%	577,691	31,260,139	99.4%
2009	34,340,834	32,959,294	96.0%	1,141,262	34,100,556	99.3%
2010	34,173,404	33,231,412	97.2%	614,069	33,845,481	99.0%
2011	36,110,270	35,496,177	98.3%	222,008	35,718,185	98.9%
2012	38,761,811	37,796,518	97.5%	183,572	37,980,090	98.0%
2013	39,415,642	39,102,184	99.2%	-	39,102,184	99.2%

Source: Ector County Appraisal District Collection Reports.

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

Fiscal Year	Governmental Activities			Total Governmental Activities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Tax Refunding Bonds	Certificate of Obligation	Tax Notes				
2004	\$ 10,145,000	-	1,630,000	11,775,000	11,775,000	.42%	\$ 96
2005	8,600,000	1,390,000	2,110,000	12,100,000	12,100,000	.41%	99
2006	7,000,000	1,140,000	1,795,000	9,935,000	9,935,000	.23%	82
2007	5,350,000	875,000	8,915,000	15,140,000	15,140,000	.38%	125
2008	3,645,000	600,000	10,960,000	15,205,000	15,205,000	.40%	125
2009	1,865,000	310,000	10,245,000	12,420,000	12,420,000	.13%	102
2010	-	-	9,500,000	9,500,000	9,500,000	.38%	69
2011	-	-	10,790,000	10,790,000	10,790,000	.25%	78
2012	-	-	7,830,000	7,830,000	7,830,000	.25%	57
2013	-	-	10,500,000	-	10,500,000	.31%	77

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

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

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Value of Property	Debt Per Capita
	Total Primary Government	Less: Amounts Debt Service	Net Bonded Debt		
2004	\$ 11,775,000	79,176	11,695,824	0.26%	\$ 97
2005	12,100,000	41,798	12,058,202	0.24%	100
2006	9,935,000	55,587	9,879,413	0.17%	82
2007	15,140,000	202,932	14,937,068	0.22%	123
2008	15,205,000	51,044	15,153,956	0.20%	125
2009	12,420,000	17,321	12,402,679	0.13%	102
2010	9,500,000	324,670	9,175,330	0.08%	67
2011	10,790,000	418,188	10,371,812	0.01%	76
2012	7,830,000	486,224	7,343,776	0.08%	54
2013	10,500,000	546,829	9,953,171	0.08%	73

Source: Comprehensive Annual Financial Report

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ECTOR COUNTY, TEXAS
DIRECT AND UNDERLYING GOVERNMENTAL
ACTIVITIES DEBT
SEPTEMBER 30, 2013

Jurisdiction	Net Bonded Debt	Percentage Applicable to Ector County	Amount Applicable to Ector County
Direct Debt:			
Ector County	\$ <u>10,500,000</u>	100%	\$ <u>10,500,000</u>
Underlying Debt:			
City of Odessa	152,120,000	100%	152,120,000
Ector County Independent School District	190,288,720	100%	190,288,720
Odessa College	<u>68,470,000</u>	100%	<u>68,470,000</u>
Total Underlying Debt	<u>410,878,720</u>		<u>410,878,720</u>
Total Direct and Underlying Debt	<u><u>421,378,720</u></u>		<u><u>421,378,720</u></u>

Source: Ector County Governmental Entities

For calculating underlying debt, all of the reporting jurisdictions are located 100% within the boundaries of Ector County.

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit	\$ 1,138,220,974	1,242,710,601	1,417,808,357	1,683,138,377	1,945,428,250	2,397,625,795	2,382,155,890	2,554,257,087	2,719,195,896	3,064,906,920
Total Net Debt Applicable to Limit	<u>11,695,824</u>	<u>12,058,202</u>	<u>9,874,136</u>	<u>14,937,068</u>	<u>15,153,956</u>	<u>12,402,679</u>	<u>9,175,305</u>	<u>10,370,108</u>	<u>7,343,776</u>	<u>9,953,171</u>
Legal Debt Margin	<u><u>1,126,525,150</u></u>	<u><u>1,230,652,399</u></u>	<u><u>1,407,934,221</u></u>	<u><u>1,668,201,309</u></u>	<u><u>1,930,274,294</u></u>	<u><u>2,385,223,116</u></u>	<u><u>2,372,980,585</u></u>	<u><u>2,543,886,979</u></u>	<u><u>2,711,852,120</u></u>	<u><u>3,054,953,749</u></u>
	1.03%	0.97%	0.70%	0.89%	0.78%	0.52%	0.39%	0.41%	0.27%	0.32%

Assessed Value 2010 Tax Roll	\$ <u>12,259,627,681</u>
Debt Limit, 25% of Assessed Value	<u>3,064,906,920</u>
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	10,500,000
Less: Fund Balance in Debt Service Funds	<u>546,829</u>
Net Bonded Debt	<u>9,953,171</u>
Debt Margin	\$ <u><u>3,054,953,749</u></u>

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

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
2004	121,123	\$ 2,782,316,433	22,971	5.7%	25,385
2005	121,123	2,911,796,920	24,040	5.0%	26,094
2006	121,123	4,244,149,920	35,040	4.0%	27,037
2007	121,123	3,964,355,790	32,730	4.2%	26,629
2008	121,123	3,773,223,696	31,152	3.4%	26,650
2009	121,123	1,960,375,755	16,185	6.7%	27,144
2010	137,130	2,448,181,890	17,853	7.8%	27,646
2011	137,130	2,061,201,030	15,031	6.2%	28,000
2012	137,130	3,194,306,220	23,294	4.9%	28,235
2013	137,130	3,340,212,540	24,358	3.9%	29,649

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

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ECTOR COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2013 AND 2004

Ten Largest Employers	2013			2004		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
ECISD	1	3,413	2.49%	1	3,153	2.60%
Medical Center Hospital	2	1,899	1.38%	2	1,692	1.40%
Saulsbury Companies	3	1,628	1.19%	7	491	0.41%
Halliburton Services	4	1,200	0.88%	N/A	N/A	N/A
Odessa Regional Hospital	5	1,100	0.80%	N/A	N/A	N/A
City of Odessa	6	889	0.65%	3	866	0.71%
Walmart	7	868	0.63%	4	840	0.69%
Ector County	8	816	0.60%	N/A	N/A	N/A
Nurses Unlimited	9	639	0.47%	6	602	0.50%
Weatherford CPS	10	550	0.40%	N/A	N/A	N/A
Odessa College	N/A	N/A	N/A	5	680	0.56%
Huntsman Corporation	N/A	N/A	N/A	18	475	0.39%
West Teleservices	N/A	N/A	N/A	9	454	0.37%
Southwestern Bell	N/A	N/A	N/A	10	448	0.37%
Total Employment		<u>74,379</u>			<u>55,667</u>	

Sources: Odessa Chamber of Commerce

n/a - Employer not in top ten

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Governmental Activities:										
Administrative	11.0	12.0	14.0	16.0	16.0	17.0	17.0	18.0	17.0	17.0
Judicial	109.0	109.0	116.0	117.5	117.5	119.5	119.5	119.5	119.5	120.0
Financial Administration	42.0	42.0	36.0	40.5	40.5	40.5	40.5	40.5	40.5	44.0
Law Enforcement	84.0	87.0	87.0	97.5	97.5	97.5	97.5	97.5	101.5	104.5
Correction	195.0	184.0	184.0	185.0	185.0	190.5	190.5	195.5	199.5	198.0
Health and Welfare	22.0	22.0	21.0	24.5	24.5	24.5	24.5	24.5	22.0	25.5
Cultural/Recreation	13.0	13.0	12.0	17.0	17.0	17.0	17.0	17.0	18.5	14.5
Library	22.0	23.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Maintenance	32.0	33.0	33.0	49.0	49.0	49.0	49.0	49.0	49.5	54.0
Highways/Streets	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	29.0	27.0
Election	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.5	5.5
Total Governmental Activities Full-Time Equivalent	<u>564.0</u>	<u>559.0</u>	<u>561.0</u>	<u>606.0</u>	<u>606.0</u>	<u>614.5</u>	<u>614.5</u>	<u>620.5</u>	<u>626.5</u>	<u>634.0</u>
Business-Type Activities:										
Coliseum	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Airport	-	-	-	1.0	1.0	2.0	2.0	2.0	-	-
Total Business-Type Activities Full-Time Equivalent	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>12.0</u>	<u>12.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>11.0</u>	<u>11.0</u>
Total Primary Government Full-Time Equivalent	<u><u>575.0</u></u>	<u><u>570.0</u></u>	<u><u>572.0</u></u>	<u><u>618.0</u></u>	<u><u>618.0</u></u>	<u><u>627.5</u></u>	<u><u>627.5</u></u>	<u><u>633.5</u></u>	<u><u>637.5</u></u>	<u><u>645.0</u></u>

Source: Ector County Budget

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Judicial: (1)										
County Courts:										
Criminal Case Filings	5,645	5,845	6,035	6,295	5,260	5,734	5,279	5,089	5,005	5,270
Civil Case Filings	4,331	411	443	457	313	280	323	931	683	638
Probate Case Filings	33	8	-	-	-	-	-	-	-	-
Juvenile Case Filings	79	110	101	138	182	205	136	170	115	120
District Courts:										
Criminal Case Filings	815	880	833	1,107	1,213	1,294	1,395	2,059	2,160	2,436
Civil Case Filings	3,168	3,103	3,372	3,666	3,200	3,247	2,742	3,082	4,139	4,290
Justice of the Peace Case Filings	17,588	15,137	16,319	16,021	17,435	17,063	11,123	10,278	11,373	11,092
Law Enforcement: (2)										
Number of Law Enforcement Employees	7.20	75.0	75.0	85.0	74.0	85.0	85.0	85.0	89.0	93.0
Number of Administrative Employees	12.0	12.0	12.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Correction: (3)										
Average Daily Adult Inmate Population	501	522	529	600	580	586	577	564	524	625
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	10,839	11,097	12,014	11,052	10,670	12,129	13,287	11,863	9,852	9,944
Number of Prisoners Released	10,817	11,097	11,954	10,870	10,702	12,106	13,555	11,976	10,004	10,152
Number of Correction Employees (2)	186.0	175.0	175.0	176.0	176.0	181.0	181.0	186.0	190.0	188.5
Number of Administrative Employees (2)	9.0	9.0	9.0	9.0	9.0	9.5	9.5	9.5	9.5	9.5

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ECTOR COUNTY, TEXAS
 OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
 LAST TEN FISCAL YEARS
 SEPTEMBER 30,

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	112,439	99,301	97,125	95,259	107,768	132,348	153,747	156,539	155,193	182,107
Diesel	79,624	98,258	86,566	90,126	83,796	84,966	74,048	60,245	67,147	50,640
Highways and Streets: (5)										
Miles of Road Striped	201	204	204	240	144	148	271	240	160	194
Miles of Road Resurfaced	58	70	52	38	48	86	-	16	17	55
Maintenance: (5)										
Cemetery Burials	277	306	294	295	331	303	282	319	309	309
Ector County Wellness Center Visits (6)	-	-	-	-	-	3,548	4,114	4,255	4,391	4,664
Motor Vehicle Sales Tax Collections (7)	-	19,539,467	23,539,343	27,478,575	26,165,275	18,647,303	19,070,419	28,398,210	38,918,383	39,431,694
Motor Vehicle Collections	-	9,013,362	9,618,617	10,382,000	11,166,893	11,013,877	11,104,040	12,563,358	14,900,663	16,281,368

- Sources:
- (1) Ector County Clerks and Justice of the Peace
 - (2) Personnel Budgets
 - (3) Ector County Jail and Juvenile Center
 - (4) Ector County Equipment Services Department
 - (5) Ector County Projects Department
 - (6) Ector County Wellness Center
 - (6) Ector County Tax Assessor Collector

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

Function/Program	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Judicial:										
District Courtrooms	4	4	4	4	4	4	4	4	4	4
County Courtrooms	3	3	3	3	3	3	3	3	3	3
Justice of Peace Courtrooms	1	1	1	1	1	1	1	1	1	1
Correction:										
Adult Inmate Beds	660	660	660	660	660	660	660	660	660	660
Juvenile Beds	48	48	48	48	48	48	48	48	48	48
Cultural and Recreation:										
Number of County Parks	1	1	1	1	1	1	1	1	1	1
Number of Senior Centers	3	3	3	3	3	3	3	3	3	3
Highways and Streets:										
Paved Roads Maintained	903	903	903	903	903	903	903	903	903	903
Business Type:										
Coliseum	1	1	1	1	1	1	1	1	1	1
Airport	1	1	1	1	1	1	1	1	1	1

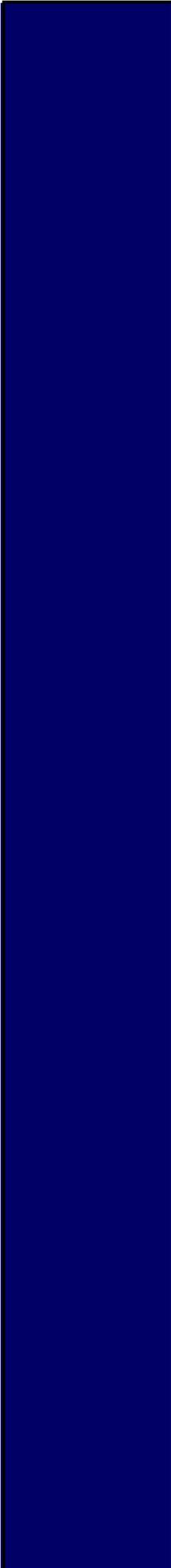
Source: Ector County Assets Report

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ECTOR COUNTY, TEXAS
ANALYSIS OF FUNDING PROGRESS AND CONTRIBUTION RATES
(TCDRS)
SEPTEMBER 30,

Fiscal Year	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability	(a/b) Funded Ratio	(b-a) Unfunded Actuarial Accrued Liability	c Annual Covered Payroll	(b-a)/c UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate
2003	\$ 96,300,231	106,623,871	90.3%	10,323,640	16,647,630	62.0	8.50
2004	99,319,552	109,327,873	90.9%	10,008,321	16,530,235	60.6	6.95
2005	102,268,989	112,943,319	90.6%	10,674,330	17,370,720	61.5	7.73
2006	119,514,333	117,154,034	102.0%	(2,360,299)	18,217,380	12.9	9.03
2007	124,951,176	124,488,541	100.4%	(462,635)	20,808,424	2.2	7.41
2008	116,519,338	129,580,063	89.9%	13,060,725	22,635,871	57.7	8.44
2009	124,591,828	136,266,794	91.4%	11,674,966	23,929,073	48.9	12.76
2010	126,243,735	141,930,768	89.0%	15,687,033	24,820,252	63.1	12.19
2011	126,136,607	145,736,803	86.6%	19,600,196	25,281,215	77.5	13.48
2012	127,029,596	150,805,308	84.2%	23,775,712	26,100,912	91.1	14.82

Source: Texas County and District Retirement System



Ector County, Texas



Supplemental Grant Audit Reports
For the Year Ended September 30, 2013

ECTOR COUNTY, TEXAS
SUPPLEMENTAL GRANT AUDIT REPORTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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JOHNSON MILLER & CO., CPA'S

Certified Public Accountants

A Professional Corporation

An Independent Member Of BDO Seidman Alliance

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Ector County, Texas as of and for the year ended September 30, 2013 which collectively comprise the County's basic financial statements, and we have issued our report thereon dated March 24, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ector County, Texas' (the "County") internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the Public Funds Investment Act, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Johnson Miller & Co., CPA's PC

Odessa, Texas
March 24, 2014



**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE PROVISIONS
OF THE STATE OF TEXAS SINGLE AUDIT CIRCULAR**

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

Report on Compliance for Each Major State Program

We have audited Ector County, Texas' (the "County") compliance with the types of compliance requirements described in the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2013. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of Texas Single Audit Circular. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the County's Compliance.

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2013.

Report on Internal Control Over Compliance

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Report on Internal Control Over Compliance (Continued)

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund and the remaining fund information of the County as of and for the year ended September 30, 2013 and have issued our report thereon dated March 24, 2014. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal/state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Circular and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Johnson Miller & Co., CPAs PC". The signature is written in a cursive, flowing style.

Odessa, Texas
March 24, 2014

ECTOR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Period	CFDA Number	Grant Number	Expenditures
U. S. Department of Health and Human Services				
Pass-Through Permian Basin Regional Planning Commission Senior Citizen Title III C-1 and C-2	10/01/12 - 09/30/13	93.045	N/A	\$ 154,227
Pass-Through Department of State Health Services CDC Prevention Investigations and Technical Assistance (Bio-Terrorism)	09/01/12-08/31/13	93.069	2013-041478-002	80,141
CDC Prevention Investigations and Technical Assistance (Bio-Terrorism)	09/01/13-08/31/14	93.069	2011-038787-001	5,581
U. S. Department of Justice				
State Criminal Alien Assistance Program	07/01/12-06/30/13	16.606	2011APBX0400	20,154
Pass-Through City of Odessa Justice Assistance Grant	10/01/12-09/30/13	16.738	2012DJBX0727	49,879
Department of Family and Protective Services IV-E Legal Co Atty	10/01/12-09/30/13	93.658	23939985	40,636
U. S. Department of Transportation				
Texas Department of Transportation Routine Airport Maintenance Program	09/01/11-08/31/13	20.106	N/A	3,616
Pass-Through Texas Department of Highways/PBRPC West Texas Opportunities Transportation Grant	09/01/12-08/31/13	20.513	N/A	32,221
GENERAL SERVICES ADMINISTRATION				
Texas Department of Agriculture National School Lunch / Breakfast Program	07/01/12-06/30/13	10.555	068-2002	51,555
High Intensity Drug Trafficking Areas Program	01/01/12-12/31/12	95.001	N/A	<u>2,978</u>
Total Federal Financial Assistance				440,988
STATE FINANCIAL AWARDS				
Pass-Through State of Texas Attorney General Victim Assistance – County Attorney	09/01/12-08/31/13		N/A	37,306
Victim Assistance – District Attorney	09/01/12-08/31/13		2101301	36,210
Victim Assistance – District Attorney Criminal Justice Division	09/01/12-08/31/13		2101303	35,295
Texas Department of Criminal Justice Texas Juvenile Justice Department				
State Aid	09/01/13-08/31/14		TJJD-A-068	48,978
State Aid	09/01/12-08/31/13		TJJD-A-068	725,104
Family Prevention Program	09/01/11-11/30/12		TJJD-S-068	16,450
Family Prevention Program	09/01/12-08/31/13		TJJD-S-068	57,823
Family Prevention Program	09/01/13-08/31/14		TJJD-S-068	5,421
Commitment Reduction Program	09/01/11-08/31/12		TJJD-C-068	1,303
Commitment Reduction Program	09/01/12-08/31/13		TJJD-C-068	133,082
Commitment Reduction Program	09/01/13-08/31/14		TJJD-C-068	4,446
Mental Health	09/01/13-08/31/14		TJJD-N-068	2,307

ECTOR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	Period	CFDA Number	Grant Number	Expenditures
STATE FINANCIAL AWARDS (Continued)				
The State of Texas Pass-Through Texas Task Force on Indigent Defense	09/01/12-08/31/13		N/A	\$ 98,052
Department of State Health Services EXEC/PPH	01/01/12-08/31/13		2012-040260	62,584
Special Immunization Grant	09/01/12-08/31/13		2008-023663-001	173,473
Special Immunization Grant	09/01/13-08/31/14			14,061
Bid-Surveillance	09/01/12-08/31/13			64,868
RL SS/LPHS	09/01/13-08/31/14			1,226
RL SS/LPHS	09/01/12-08/31/13			31,248
Texas Commission on Environmental Quality Pass-Through Permian Basin Regional Planning commission Regional Solid Waste Environment	09/01/12-08/31/13		13-09-G02	15,000
Texas Health and Human Services Commission Medicare Administrative Claim				<u>26,775</u>
Total State Financial Expenditures				<u>1,591,012</u>
Total Federal and State Financial Expenditures				<u>2,032,000</u>

**ECTOR COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal/State Financial Awards presents the activity of all federal/state financial assistance programs of Ector County, Texas. Ector County's reporting entity is defined in Note 1 to the County's basic financial statements. Federal/state financial assistance expended from funds received from federal agencies as well as federal/state financial assistance passed through other government agencies is included on the schedule. The value of federal/state awards expended in the form of non-cash assistance is zero. The value of loans or loan guarantees outstanding at the year ended September 30, 2013 is zero.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal/State Financial Awards is presented using the modified accrual basis of accounting.

NOTE 3: RELATIONSHIP TO BASIS FINANCIAL STATEMENTS

Federal/State financial assistance revenues are reported as intergovernmental revenues in the County's basic financial statements. The federal/state financial assistance revenues and expenditures are reported in the General Fund, Capital Projects Fund, and in Special Revenue Funds.

NOTE 4: STATE SINGLE AUDIT

For the purpose of determining state awards subject to the single audit, TJJD funds are excluded because they are audited separately for the state regulatory agency. For the fiscal year ended 2013, state awards subject to single audit requirements totaled \$519,098.

Reconciliation of state single audit expenditures:	
Total state financial expenditures	\$ 1,591,012
Less: TJJD funds subject to state program specific regulatory requirements	<u>(994,914)</u>
Total state expenditures subject to single audit	<u>\$ 596,098</u>

ECTOR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies(s) identified that are not considered to be material weaknesses? _____ Yes X None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiencies(s) identified that are not considered to be material weaknesses? _____ Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with State of Texas Single Audit Circular? _____ Yes X No

Any questioned costs? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of State Program or Cluster</u>
	Special Immunization Grant

Dollar threshold used to distinguish
 Between type A and type B state programs: \$ 300,000

Auditee qualified as state low-risk auditee? _____ Yes X No

ECTOR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

SECTION II – FINANCIAL STATEMENT FINDINGS

None in 2013

SECTION III – FINDINGS AND QUESTIONED COSTS FOR STATE AWARDS

No matters were reported

ECTOR COUNTY, TEXAS
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL/STATE AWARDS

Significant Deficiency in Internal Control over Financial Reporting

No matters were reported.