

Ector County, Texas



Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2014

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ECTOR COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED SEPTEMBER 30, 2014

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INTRODUCTORY SECTION

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ECTOR COUNTY, TEXAS
LISTING OF ELECTED COUNTY OFFICIALS
AS OF SEPTEMBER 30, 2014

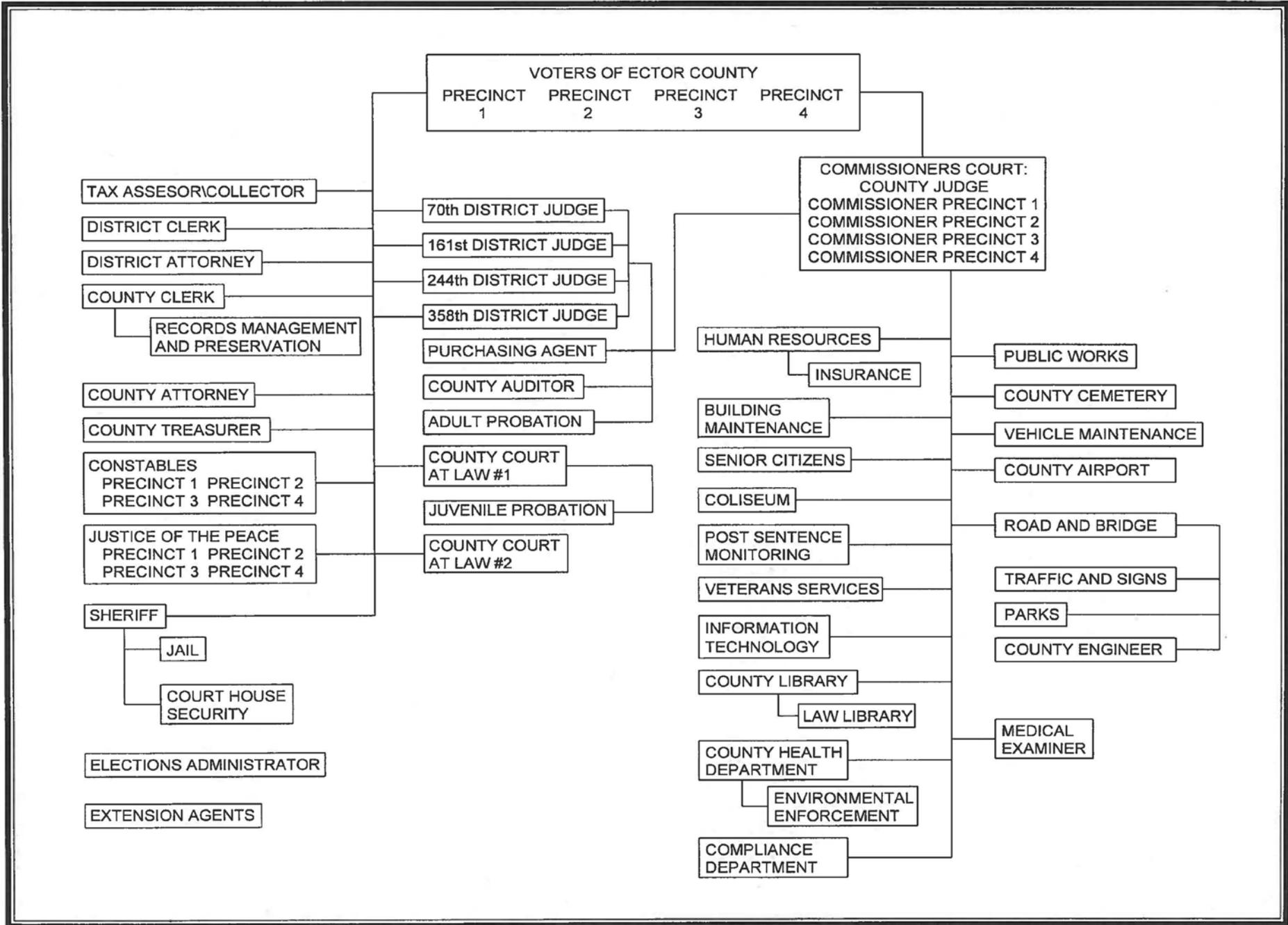
County Judge – Susan M. Redford
Commissioner – Freddie R. Gardner
Commissioner – D. Greg Simmons
Commissioner – Dale Childers
Commissioner – Armando Rodriguez

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 – Dwight Gallivan
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 – Scott Layh

County Auditor (Appointed) – David R. Austin

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

March 31, 2015

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, 2014 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.

The report consists of management's representations concerning the finances of Ector County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of Ector County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of Ector County's financial statements in conformity with accounting principles generally accepted in the United States of America (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, 2014, 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, 2014, 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 require 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 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 2.8%. The 2013 unemployment rate was 3.9%.

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. During the year, the price of West Texas Crude oil rose above \$100 a barrel. As of September 30, 2014 the price per barrel was approximately \$96. As of January 2015, the price had dropped below \$50 per barrel. 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 2014, the tax generated \$9,091,581 as compared to \$8,057,409 in fiscal year 2013.

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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. HEB, a major grocer announced plans to construct a 98,984 store in West Odessa and is in negotiation of building another store in east Odessa. Air Products began construction of a \$32 million dollar liquid nitrogen production facility. The facility will generate some 250 tons of liquid nitrogen per day. Saulsbury Industries, a major employer in Ector County announced plans to begin an expansion that will increase their local employment by about 200 and add 40,000 sf of office space. In the area of hotels, six new hotels were completed construction during the year with another eight beginning construction. The 65 acre Parks Legado development, a large retail development, announced the construction of Cinergy Cinemas for a \$25 million entertainment complex utilizing 90,000 sf of space. Additional new retail and restaurant outlets included Northern Tool and Equipment, Petco, Mattress Firm and Firehouse Subs.

During the 2013 Texas Legislative session, Ector County was successful in passing a 2% hotel motel occupancy tax. The tax, which became effective September 1, 2013 is expected to generate \$1.5 million dollars annually to expand and operate the Ector County Coliseum which is the largest single tourist attraction in the County.

In the area of medical services, Ector County is home to three hospitals, Medical Center Hospital which is operated by the Ector County Hospital District, Odessa Regional Medical Center and Regency Hospital, both of which are privately owned. Medical Center's growth over the years has grown from a small community hospital to a regional medical center and is the third largest employer in the County. Currently under construction is a new Veteran's out-patient facility adjacent to Medical Center Hospital northeast facility. During the year, Medical Center also opened three walk-in clinics in Ector County. The clinics will provide a needed service to the community and reduce the number of people going to the hospital emergency room for services. 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 2013-2014 school year, Odessa College's enrollment was 5,213 while UTPB's undergraduate enrollment was 5,565, both reporting increases in enrollment. UTPB continues to expand, addressing the needs of increased enrollment by constructing additional student housing. 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.

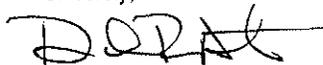
For additional information regarding the economic growth, visit www.odessatex.com.

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, 2013. 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 2014 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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Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Ector County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

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FINANCIAL SECTION

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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, 2014, and the related notes to the basic 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ector County, Texas, as of September 30, 2014, 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 (pages 3-12), budgetary comparison information (pages 52-56 and 81-105) and capital assets used in the operation of Governmental Funds (pages 127-129), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic

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Other Matters (Continued)

Required Supplementary Information (Continued)

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.

Other Reporting Required by Government Auditing Standards

In accordance with other Government Auditing Standards, we have also issued our report dated March 31, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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 31, 2015

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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, 2014. 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 \$43,889,598, a decrease of \$4,756,079 from the previous year as restated. Total net position includes \$1,385,591 restricted for creditors, \$8,546,156 imposed by law and grant restrictions, \$204,818 restricted for debt service, \$37,324,418 invested in capital assets net of related debt and unrestricted deficit of (\$3,571,385).
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$25,647,220; of which \$12,777,364 or 50% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the general fund was \$12,891,378, which represents a decrease of \$734,363 from the prior year.
- The General Fund's fund balance of \$16,814,621, including \$12,891,378 unassigned, represents 34% of the General Fund expenditures for fiscal year 2014.
- The County's bonded indebtedness decreased by \$2,515,000 which represents reduction for scheduled debt payments.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The statement of net position presents information on all of the County's assets and liabilities, 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.

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.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

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 required supplementary information.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

In the case of the County, assets exceeded liabilities by \$43,889,598 at the close of this fiscal year.

STATEMENT OF NET POSITION

	Governmental Activities		Business – Type Activities		Total Activities	
	<u>2014</u>	<u>2013</u> (as restated)	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u> (as restated)
Current and Other Assets	\$38,592,201	\$37,539,614	\$ 1,173,865	\$ 1,248,787	\$39,766,066	\$38,788,401
Capital Assets, Net of Accumulated Depreciation	<u>28,690,151</u>	<u>30,260,073</u>	<u>16,619,266</u>	<u>17,323,684</u>	<u>45,309,417</u>	<u>47,583,757</u>
Total Assets	<u>67,282,352</u>	<u>67,799,687</u>	<u>17,793,131</u>	<u>18,572,471</u>	<u>85,075,483</u>	<u>86,372,158</u>
Current Liabilities	4,808,965	4,562,429	175,957	94,399	4,984,922	4,656,828
Long-Term Liabilities	<u>36,176,386</u>	<u>33,047,227</u>	<u>24,577</u>	<u>22,426</u>	<u>36,200,963</u>	<u>33,069,653</u>
Total Liabilities	<u>40,985,351</u>	<u>37,609,656</u>	<u>200,534</u>	<u>116,825</u>	<u>41,185,885</u>	<u>37,726,481</u>
Net Investment in Capital Assets	20,705,152	20,107,937	16,619,266	17,323,684	37,324,418	37,431,621
Restricted Assets	10,136,565	10,634,368	-	-	10,136,565	10,634,368
Unrestricted Assets (Deficit)	<u>(4,544,716)</u>	<u>(552,274)</u>	<u>973,331</u>	<u>1,131,962</u>	<u>(3,571,385)</u>	<u>579,688</u>
Total Net Position	<u>\$26,297,001</u>	<u>\$30,190,031</u>	<u>\$17,592,597</u>	<u>\$18,455,646</u>	<u>\$43,889,598</u>	<u>\$48,645,677</u>

The largest portion of the County's current fiscal year net position, 85%, 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 77% of net position.

The unrestricted portion of the County's net position is -8%. The unrestricted portion of net position for the prior year represented 1%. The decrease in unrestricted assets is attributable to the County's recognition of the current year OPEB obligation of \$5,514,997 as reflected in note 8. The restricted balance of the County's net position represents \$204,818 restricted resources to repay future debt, \$1,385,591 restricted for creditors and \$8,546,156 restricted by law and represents special revenue funds.

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 activities the unrestricted assets reflected a negative \$4,544,716 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 \$4,756,079 or 10%.

For fiscal year 2015, the Commissioners' Court approved a 3% increase in health premiums that are contributed to the County to the Self-Funded Health Benefit plan. While this increase is only projected to result in an additional \$250,000 in premiums, the premium increase will be applied to the OPEB liability. Additionally, the Court is evaluating various options to reduce the OPEB liability including restricting eligibility, increasing retirees' share of cost and other options.

For the fiscal year ended September 30, 2014, the Self-Funded Health Benefit Fund had excess reserves of \$3.8m or was reserved at 44% of expenditures. While the Court did not specify the reserve or any portion of the reserve towards the OPEB liability, the funds could be committed for that purpose. Additionally and from a budgetary standpoint, the fiscal year 2015 projected reserves within the Fund are estimated to increase by \$1m or to \$4.8m.

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

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

CHANGES IN NET POSITION

	Governmental Activities		Business-Type Activities		Total Activities	
	<u>2014</u>	<u>2013</u> (as restated)	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u> (as restated)
Revenues:						
Program Revenues:						
Charges for Services	\$15,375,426	\$14,952,654	\$1,085,920	\$1,062,430	\$16,461,346	\$16,015,084
Operating Grants and Contributions	2,402,890	2,276,488	55,000	50,000	2,280,060	2,326,488
Capital Grants and Contributions	-	20,764	50,000	97,780	227,830	118,544
General Revenues:						
Property Taxes	41,155,755	38,757,085	3,209	611,199	41,158,964	39,368,284
Bingo Taxes	247,387	238,358	-	-	247,387	238,358
Mixed Beverage Taxes	704,831	514,340	-	-	704,831	514,340
Hotel Occupancy Tax	467,439	-	467,439	-	934,878	-
Unrestricted Investment Earnings	110,506	218,019	1,784	5,702	112,290	223,721
Miscellaneous	<u>967,929</u>	<u>351,776</u>	<u>-</u>	<u>-</u>	<u>967,929</u>	<u>351,176</u>
Total Revenues	<u>61,432,163</u>	<u>57,329,484</u>	<u>1,663,352</u>	<u>1,827,111</u>	<u>63,095,515</u>	<u>59,156,595</u>
Expenses:						
Administrative	2,691,008	2,606,670	-	-	2,691,008	2,606,670
Judicial	12,586,834	10,949,537	-	-	12,586,834	10,949,537
Financial Administration	5,192,811	4,632,600	-	-	5,192,811	4,632,600
Law Enforcement	7,718,460	6,958,173	-	-	7,718,460	6,958,173
Correction	19,219,034	17,208,929	-	-	19,219,034	17,208,929
Health and Welfare	2,085,932	2,261,605	-	-	2,085,932	2,261,605
Fire Protection	897,310	895,169	-	-	897,310	895,169
Cultural/Recreation	1,330,691	1,284,411	-	-	1,330,691	1,284,411
Library	1,967,113	1,949,777	-	-	1,967,113	1,949,777
Maintenance	6,813,567	6,328,005	-	-	6,813,567	6,328,005
Conservation of Natural Resources	121,952	147,366	-	-	121,952	147,366
Highways and Streets	4,044,826	4,315,145	-	-	4,044,826	4,315,145
Election	596,884	547,106	-	-	596,884	547,106
Interest on Long-Term Debt	166,816	201,000	-	-	166,816	201,000
Coliseum	-	-	2,047,410	1,917,888	2,047,410	1,917,888
Airport	<u>-</u>	<u>-</u>	<u>447,329</u>	<u>407,704</u>	<u>447,329</u>	<u>407,704</u>
Total Expenses	<u>65,433,238</u>	<u>60,285,493</u>	<u>2,494,739</u>	<u>2,325,592</u>	<u>67,927,977</u>	<u>62,611,085</u>
Excess (Deficiency) Before Transfers/Gain on Sale Of Capital Assets	(4,001,075)	(2,956,009)	(831,387)	(498,481)	(4,832,462)	(3,454,490)
Gain on Sale of Assets	76,383	63,966	-	-	76,383	63,966
Transfers	<u>31,662</u>	<u>31,448</u>	<u>-31,662</u>	<u>-31,448</u>	<u>-</u>	<u>-</u>
Change in Net Position	(3,893,030)	(2,860,595)	(863,049)	(529,929)	(4,756,079)	(3,390,524)
Net Position – Beginning (as restated)	<u>30,190,031</u>	<u>33,050,626</u>	<u>18,455,646</u>	<u>18,985,575</u>	<u>48,645,677</u>	<u>52,036,201</u>
Net Position - Ending	<u>\$26,297,001</u>	<u>\$30,190,031</u>	<u>\$17,592,597</u>	<u>\$18,455,646</u>	<u>\$43,889,598</u>	<u>\$48,645,677</u>

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

Governmental Activities. Net position of the governmental activities decreased \$3,893,030 during the year. The largest revenue variance from last year is the increase in property taxes of \$2,398,670 and hotel occupancy tax of \$467,439 which is a tax on hotel rooms as passed by the Texas State Legislature in September 2013. Mixed Beverage Taxes increased 37% which can be attributed to the growth of the local economy. Unrestrictive Investment Earnings were down almost 50% from the previous year as the County's depository agreement was renegotiated and interest rates were reclassified to a more marketable rate. Miscellaneous increased by \$616,153 due to donations to the Sheriff's Office of approximately \$95,000, insurance proceeds to various County building in the amount of \$400,000 and other miscellaneous items.

Total expenses increased \$5,147,745 which is attributable to Judicial expenses increased \$1,637,297 or 15%, law enforcement expenses increased \$760,287 or 11% and correction expenses increased \$2,010,105 or 12%. These increases are the result of higher employment costs as the County tried to compete with the growing economy around the oil industry. Financial Administration expenses increased \$560,211 or 12% as a result of the expansion in the area of Information Technology which included additional personnel costs. Interest on Long-Term Debt decreased due to the decrease in the amount of outstanding debt of the County.

Business-Type Activities. Net position of the business-type activities decreased from the previous year by \$863,049. Until this fiscal year, the County allocated property taxes towards the support of the Coliseum. In September 2013 the Texas Legislature approved the assessment of a hotel occupancy tax that provided funding to support the Coliseum. While the occupancy tax generated \$467,439, it did not offset the amount of property tax allocated annually. However the first year occupancy tax did not represent a full year's tax receipts. Expenses, in the business-type activities increased by less than 10% from the previous year and is considered normal.

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 \$25,647,220, an increase of \$438,170 or 2% in comparison to the prior year. The unassigned fund balance of \$12,777,364 represents 50% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance decreased \$797,286 or 6% from the prior year and is mainly attributable to available funds being assigned or committed during the year. The remainder of fund balance is allocated between nonspendable, restricted, committed and assigned as per the County's Fund Balance Policy and is not available for any new spending.

The County expended \$2,979,892 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2014 as compared to \$3,401,839 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 \$205,004, a decrease of \$341,367 as compared with the prior year. The decrease is attributable to being less than expenditures.

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$3,702,556 represents the net of capital contributions in the amount of \$819,538 for future enhancements, other revenue and interest earnings of \$32,728 and the expenditure of \$2,110,209 towards the IT projects. Projects funded by the 2013 debt issuance were continued 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 hotel occupancy 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 \$682,006. The decrease is represented by an operating loss of \$1,150,354 which includes \$604,752 of depreciation expense. In prior fiscal years, the County allocated property tax to support the operations of the Coliseum. In September of 2013, the State Legislature passed a hotel occupancy tax which was to replace the property tax. For the fiscal year, the occupancy tax was \$467,439. The Airport also reflected a decrease in net position from the prior year of \$114,055. The decrease in net position at the Airport is attributable to an operating loss of \$89,684 which includes depreciation expense in the amount of \$351,875.

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 \$12,891,378 as compared to \$13,625,741 in the prior year. Revenues resulted in a positive budget variance of \$39,302. Property tax collections were under budget by \$561,217 due to an under collection of budgeted delinquent taxes. Fines and Forfeitures were also under budget by \$321,094 and the result of an anticipated growth due to the economic versus the actual revenue received. Other revenues reflected a positive variance due to the receipt of insurance proceeds and various donations. Intergovernmental Revenues has a positive variance primarily in Mixed Beverage Tax which is result of the economy and Indigent Defense Grant Funds from the State. Expenditures in the General Fund were under budget by \$2,616,630 primarily to the employee shortage in every expense category which is attributable to the local economy of Ector County. The County budgets at full employment but incurred numerous vacancies throughout the fiscal year.

While the original budget reflected a surplus of revenues to expenditures, the final budget represented a deficit. The difference was mainly attributable to emergency appropriations in Corrections due to employee shortages in the Jail, as the County had to outsource inmates to other counties and incur additional costs to insure compliance with Texas Jail Standards. 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 26% of total fund expenditures, while total fund balance represents 34% of total fund expenditures. The prior year unassigned fund represented 29% of total fund expenditures and total fund balance represented 34% of total fund expenditures.

Actual revenues represented a positive variance to the final budget by \$39,302. The budget variances in actual revenues to the final budget are:

- Property Taxes were under budget by \$561,217 due to an over expectation of the collection of delinquent taxes from prior years.
- Fines and forfeitures were under budget by \$321,094 due to an over estimated budget based on the economy.
- Intergovernmental Revenues were over budget in the amount of \$361,764 due to an increase in Mixed Beverage Tax receipts which is a result of the economy and an increase in reimbursement in the Indigent Defense Grant from the State.
- Other income was over budget by \$388,964 as a result of the receipt of insurance proceeds from a property liability claim.

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

Difference between the original budgeted expenditures and the final budgeted expenditures resulted in an increase of \$1,080,196 or 2% of the final budget and is mainly the result of:

- \$185,000 in unexpected autopsy and transport expense in the Medical Examiners' Office.
- \$140,360 in Non Departmental Judicial for an architect to conduct an analysis of the current courthouse.
- \$601,112 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. Additionally, due to the number of inmates allowed to be housed in accordance with Jail Standards, some inmates had to be transferred to other counties at a daily per diem cost to the County.
- In the post sentence monitoring department, an increase in professional services of \$140,000 was incurred again to accommodate the increase number of people being placed on an electronic monitor.

At the end of the fiscal year, actual expenditures were \$2,616,630 less than the final budget. Budget variances were mainly attributable to:

- Judicial actual Expenditures were under budget by \$793,498 primarily due to personnel shortages and \$148,896 in unexpended indigent defense services.
- \$231,853 in unexpended Informational Technology costs. Expenditures were budgeted but not completed during the year and will be completed in subsequent year. The remaining budget variance is attributed to personnel vacancies.
- \$248,262 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. An additional \$182,000 of appropriations were also added to salaries during the year.
- Health and Welfare resulted in an excess of \$314,891 due to personnel shortages in the Health Department and the Environmental Enforcement Office.
- The library resulted in a surplus of \$122,798 of which is mainly contributed to personnel shortages.
- \$370,511 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 which also attributes to the surplus in Departmental Supplies and Expenses.
- 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.

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

FARM TO MARKET AND LATERAL ROAD FUND BUDGETARY HIGHLIGHTS

The Farm to Market and Lateral Road Fund reflects a fund balance of \$2,876,283, which represents a decrease from the prior year by \$395,002. 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 tax collector fees for vehicle registrations and a reduction in the State's reimbursement of vehicle registrations. The difference is due to a procedural change by the State. Expenditures were under budget by \$2,050,893 primarily due to a shortage in labor force capable of operating heavy equipment, which also accounts for the budget surplus in infrastructure expenses.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term Debt. At September 30, 2014, the County had a total long-term debt outstanding in the amount of \$36,176,386, which represents a net increase from the prior year of \$3,129,159. The net increase is attributable to the County's recognition of an additional \$5,514,997 in OPEB obligation, see note 8 and a decrease in the amount of net bonded debt outstanding and a slight increase in compensated absences. According to Texas statutes, the County has a debt limit of \$3,435,324,494.

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 2014:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General Obligation Bonds	\$10,500,000	\$ -	\$ 2,515,000	\$ 7,985,000
Compensated Absences	921,358	1,240,890	1,111,728	1,050,520
Net OPEB Obligation	21,625,869	5,514,997	-	27,140,866
Total	\$33,047,227	\$6,755,887	\$3,626,728	\$36,176,386

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, 2014, net capital assets of the governmental activities totaled \$28,690,151, reflecting a net decrease of \$1,569,922. Net capital assets of the business-type activities totaled \$16,619,266, reflecting a net decrease of \$704,418 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$3,267,204 for governmental activities and \$956,627 for business-type activities.

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

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2014	2013	2014	2013	2014	2013
Land	\$2,020,404	2,017,239	682,762	682,762	2,703,166	2,700,001
Buildings	8,153,674	8,150,039	3,052,405	3,212,715	11,206,079	11,362,754
Improvements Other Than Buildings	3,052,572	3,664,927	6,980,000	7,428,942	10,032,572	11,093,869
Machinery and Equipment	3,343,622	2,372,353	653,367	656,920	3,996,989	3,029,273
Infrastructure	11,387,624	12,334,928	5,172,622	5,336,470	16,560,246	17,671,398
Construction In Progress	732,255	1,720,587	78,110	5,875	810,365	1,726,462
Total	\$28,690,151	30,260,073	16,619,266	17,323,684	45,309,417	47,583,757

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

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 2015 budget was adopted by September 30, 2014 with total General Fund expenditures of \$57,167,222, a 16% increase from the fiscal year 2014 actual expenditures. The total property tax rate for fiscal year 2015 is \$.297296 per \$100 of valuation. Increases in the fiscal year 2015 budget compared to fiscal year 2014 expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents approximately \$40,920,342 for fiscal year 2015. Actual 2014 personnel expenditures were \$36,988,759. The increase is attributable to a scheduled 5% cost of living increase for all positions, scheduled step raises for employees, targeted market adjustments in the law enforcement, maintenance and heavy machine operator positions 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.

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

- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2015, the County budgeted in the General Fund \$1,263,540 towards vehicle maintenance as compared to the actual expenditure of \$1,174,908 for fiscal year 2014.
- 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 2015, the County budgeted \$1,887,654 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 2015, additional personnel were approved for the District Clerk's Office, District Attorney's Office, Information Technology Department and the Sheriff's Office.
- In fiscal year 2014, the County budgeted \$520,950 for office remodeling and major repairs to the various buildings of the County. For fiscal year 2015, the County budgeted \$1,702,746 which includes roof replacements at the Jail and Sheriff's Office in the amount of \$1,404,621.
- All other operating expenditures were held comparable to the prior year.

It should be also noted that for fiscal year 2015, the Commissioners' Court has adopted a budget which represents a deficit of \$3,333,747. 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.

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, 2014**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	4,112,454	271,020	4,383,474
Investments	29,754,555	932,788	30,687,343
Receivables, net of allowance for uncollectables	4,483,534	9,545	4,493,079
Internal balances	39,488	(39,488)	-
Inventories	97,526	-	97,526
Prepaid expenses	18,836	-	18,836
Due from other governments	85,808	-	85,808
Capital assets, (nondepreciable):			
Land	2,020,404	682,762	2,703,166
Construction in progress	732,255	78,110	810,365
Capital assets, (net of accumulated depreciation):			
Buildings	8,153,674	3,052,405	11,206,079
Improvements	3,052,572	6,980,000	10,032,572
Infrastructure	11,387,624	5,172,622	16,560,246
Machinery and equipment	\$ 3,343,622	653,367	3,996,989
TOTAL ASSETS	67,282,352	17,793,131	85,075,483
LIABILITIES			
Accounts payable and other liabilities	4,099,270	128,099	4,227,369
Accrued interest payable	15,392	-	15,392
Due to other governments	542,027	10,266	552,293
Unearned revenue	152,276	37,592	189,868
Noncurrent liabilities:			
Due within one year	3,665,520	23,312	3,688,832
Due in more than one year	32,510,866	1,265	32,512,131
TOTAL LIABILITIES	40,985,351	200,534	41,185,885
NET POSITION			
Net investment in capital assets	20,705,152	16,619,266	37,324,418
Restricted for:			
Creditors	1,385,591	-	1,385,591
Imposed by law, program purposes	8,546,156	-	8,546,156
Debt service	204,818	-	204,818
Unrestricted	(4,544,716)	973,331	(3,571,385)
TOTAL NET POSITION	\$ 26,297,001	17,592,597	43,889,598

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2014

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 Contributors	Governmental Activities	Business-Type Activities	Total	
Expenses							
\$	2,691,008	3,630,864	85,595	-	1,025,451	-	1,025,451
	12,586,834	5,066,832	263,591	-	(7,256,411)	-	(7,256,411)
	5,192,811	-	-	-	(5,192,811)	-	(5,192,811)
	7,718,460	369,652	40,793	-	(7,308,015)	-	(7,308,015)
	19,219,034	2,681,477	1,144,291	-	(15,393,266)	-	(15,393,266)
	2,085,932	1,101,407	797,894	-	(186,631)	-	(186,631)
	897,310	-	-	-	(897,310)	-	(897,310)
	1,330,691	13,758	39,529	-	(1,277,404)	-	(1,277,404)
	1,967,113	35,528	-	-	(1,931,585)	-	(1,931,585)
	6,813,567	-	-	-	(6,813,567)	-	(6,813,567)
	121,952	-	-	-	(121,952)	-	(121,952)
	4,044,826	2,459,167	31,197	-	(1,554,462)	-	(1,554,462)
	596,884	16,741	-	-	(580,143)	-	(580,143)
	166,816	-	-	-	(166,816)	-	(166,816)
	<u>65,433,238</u>	<u>15,375,426</u>	<u>2,402,890</u>	-	<u>(47,654,922)</u>	-	<u>(47,654,922)</u>
	2,047,410	778,276	55,000	-	-	(1,214,134)	(1,214,134)
	447,329	307,644	-	50,000	-	(89,685)	(89,685)
	<u>2,494,739</u>	<u>1,085,920</u>	<u>55,000</u>	<u>50,000</u>	-	<u>(1,303,819)</u>	<u>(1,303,819)</u>
\$	<u>67,927,977</u>	<u>16,461,346</u>	<u>2,457,890</u>	<u>50,000</u>	<u>(47,654,922)</u>	<u>(1,303,819)</u>	<u>(48,958,741)</u>
General Revenues:							
				41,155,755	3,209	41,158,964	
				247,387	-	247,387	
				704,831	-	704,831	
				467,439	467,439	934,878	
				110,506	1,784	112,290	
				967,929	-	967,929	
				76,383	-	76,383	
				31,662	(31,662)	-	
				<u>43,761,892</u>	<u>440,770</u>	<u>44,202,662</u>	
				<u>(3,893,030)</u>	<u>(863,049)</u>	<u>(4,756,079)</u>	
				<u>30,190,031</u>	<u>18,455,646</u>	<u>48,645,677</u>	
				\$ <u>26,297,001</u>	<u>17,592,597</u>	<u>43,889,598</u>	

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

		<u>General Fund</u>
ASSETS		
Cash and cash equivalents	\$	1,018,868
Investments		16,827,724
Property taxes receivable		2,694,223
Less allowance for uncollectible taxes		(2,559,512)
Accounts receivable		909,370
Due from other funds		38,310
Due from other governments		21,467
Inventories		27,236
Prepaid items		18,836
		<u>18,996,522</u>
Total assets		<u>18,996,522</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable		1,621,859
Due to other funds		12,995
Due to other governments		472,047
Deferred revenue		75,000
		<u>2,181,901</u>
Total liabilities		<u>2,181,901</u>
FUND BALANCES		
Nonspendable:		
Inventories		27,236
Restricted fund balance:		
Creditors		1,016,762
Imposed by law		2,181,901
Retirement of long-term debt		-
Committed:		
Program purposes		543,237
Assigned		
Unassigned		154,107
		<u>12,891,378</u>
Total fund balances		<u>16,814,621</u>
Total liabilities and fund balances	\$	<u>18,996,522</u>

Farm to Market And Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
6,642	79,142	1,317,634	440,627	2,862,913
3,096,532	111,778	2,477,673	1,676,512	24,190,219
68,116	263,314	-	-	3,025,653
(64,710)	(250,148)	-	-	(2,874,370)
52,272	1,107	-	13,585	976,334
-	-	-	10,000	48,310
-	-	-	64,341	85,808
-	-	-	-	27,236
-	-	-	-	18,836
<u>3,158,852</u>	<u>205,193</u>	<u>3,795,307</u>	<u>2,205,065</u>	<u>28,360,939</u>
282,543	-	62,193	79,746	2,046,340
27	189	30,558	7,750	51,519
-	-	-	-	472,047
-	-	-	68,813	143,813
<u>282,570</u>	<u>189</u>	<u>92,751</u>	<u>156,309</u>	<u>2,713,719</u>
-	-	-	-	27,236
262,805	-	62,193	43,831	1,385,591
2,433,305	186	1,901,136	2,029,628	8,546,156
-	204,818	-	-	204,818
-	-	1,140,689	-	1,683,926
180,173	-	629,096	58,753	1,022,129
-	-	(30,558)	(83,456)	12,777,364
<u>2,876,283</u>	<u>205,004</u>	<u>3,702,556</u>	<u>2,048,756</u>	<u>25,647,220</u>
<u>3,158,853</u>	<u>205,193</u>	<u>3,795,307</u>	<u>2,205,065</u>	<u>28,360,939</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, 2014

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

Total Fund Balances	\$	25,647,220
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		27,073,865
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		3,341,210
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.		6,426,484
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		<u>(36,191,778)</u>
Net position of governmental activities	\$	<u>26,297,001</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, 2014

REVENUES

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

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)
- Total other financing
Sources (uses)

Net changes 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
\$	38,313,836	353,902	2,387,811	-	-	41,055,549
	1,871,656	-	-	-	-	1,871,656
	273,691	-	-	-	-	273,691
	2,016,264	644,331	-	-	1,564,364	4,224,959
	8,361,191	1,842,037	-	2,600	1,916,618	12,122,446
	65,594	6,555	3,916	30,128	4,468	110,661
	981,141	4,259	-	352,099	21,660	1,359,159
	-	-	-	467,439	-	467,439
	<u>51,883,373</u>	<u>2,851,084</u>	<u>2,391,727</u>	<u>852,266</u>	<u>3,507,110</u>	<u>61,485,560</u>
	1,462,941	-	-	1,333,170	972,891	3,769,002
	10,727,971	-	-	-	-	10,727,971
	4,473,543	-	-	-	7,052	4,480,595
	7,403,512	-	-	-	1,075,814	8,479,326
	14,304,623	-	-	-	602,816	14,907,439
	1,473,970	-	-	-	-	1,473,970
	890,607	-	-	-	348,472	1,239,079
	715,040	-	-	-	149,328	864,368
	1,578,565	-	-	-	-	1,578,565
	5,906,064	621,024	-	-	-	6,527,088
	121,931	-	-	-	-	121,931
	-	2,348,398	-	-	-	2,348,398
	-	-	-	-	605,401	605,401
	<u>217,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,172</u>
	49,275,939	2,969,422	-	1,333,170	3,761,774	57,340,305
	-	-	2,515,000	-	-	2,515,000
	-	-	218,094	-	-	218,094
	123,427	10,470	-	777,039	91,510	1,002,446
	<u>49,399,366</u>	<u>2,979,892</u>	<u>2,733,094</u>	<u>2,110,209</u>	<u>3,853,284</u>	<u>61,075,845</u>
	<u>2,484,007</u>	<u>(128,808)</u>	<u>(341,367)</u>	<u>(1,257,943)</u>	<u>(346,174)</u>	<u>409,715</u>
	33,767	3,806	-	1,237,442	1,091,609	2,366,624
	<u>(1,472,807)</u>	<u>(270,000)</u>	<u>-</u>	<u>(595,362)</u>	<u>-</u>	<u>(2,338,169)</u>
	<u>(1,439,040)</u>	<u>(266,194)</u>	<u>-</u>	<u>642,080</u>	<u>1,091,609</u>	<u>28,455</u>
	1,044,967	(395,002)	(341,367)	(615,863)	745,435	438,170
	15,769,654	3,271,285	546,371	4,318,419	1,303,321	25,209,050
\$	<u>16,814,621</u>	<u>2,876,283</u>	<u>205,004</u>	<u>3,702,556</u>	<u>2,048,756</u>	<u>25,647,220</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, 2014**

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).	\$	438,170
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.		(1,519,136)
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		(105,289)
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.		(2,999,997)
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.		(65,310)
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>358,532</u>
Change in net position of government activities (page 15)	\$	<u>(3,893,030)</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 146,927	124,093	271,020	1,249,541
Investments	504,082	428,706	932,788	5,564,336
Accounts receivable, net	4,006	5,539	9,545	14,707
Inventories	-	-	-	70,290
Due from other funds	-	3,209	3,209	-
TOTAL CURRENT ASSETS	<u>655,015</u>	<u>561,547</u>	<u>1,216,562</u>	<u>6,898,874</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	170,034	1,406,095	7,930,352
Infrastructure	737,804	8,525,644	9,263,448	-
Construction in progress	4,500	73,610	78,110	-
Less accumulated depreciation and amortization	(8,044,602)	(6,230,992)	(14,275,594)	(7,068,260)
NET PROPERTY, PLANT AND EQUIPMENT	<u>8,344,784</u>	<u>8,274,482</u>	<u>16,619,266</u>	<u>1,616,286</u>
TOTAL ASSETS	<u>8,999,799</u>	<u>8,836,029</u>	<u>17,835,828</u>	<u>8,515,160</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	53,012	75,087	128,099	2,052,930
Compensated absences payable	24,577	-	24,577	-
Unearned revenues	37,592	-	37,592	8,463
Due to other governments	10,266	-	10,266	69,980
TOTAL CURRENT LIABILITIES	<u>125,447</u>	<u>75,087</u>	<u>200,534</u>	<u>2,131,373</u>
NET POSITION				
Investment in capital assets	8,344,784	8,274,482	16,619,266	1,616,286
Unrestricted	529,568	486,460	1,016,028	4,767,501
TOTAL NET POSITION	<u>\$ 8,874,352</u>	<u>8,760,942</u>	17,635,294	<u>6,383,787</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				
			(42,697)	
			<u>\$ 17,592,597</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, 2014**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
OPERATING REVENUES				
Charges for current services	\$ 772,630	241,743	1,014,373	11,442,911
Other revenues	60,646	115,901	176,547	476,070
TOTAL OPERATING RECEIVABLES	<u>833,276</u>	<u>357,644</u>	<u>1,190,920</u>	<u>11,918,981</u>
OPERATING EXPENSES				
Salaries	521,345	-	521,345	-
Employee benefits	242,684	-	242,684	-
Auto allowance	3,234	-	3,234	-
Departmental supplies and other	27,194	1,022	28,216	739,423
Maintenance and repairs	146,326	48,772	195,098	224,538
Professional services	37,236	2,950	40,186	1,335,675
Utilities	375,932	37,709	413,641	28,688
Insurance	20,643	5,000	25,643	1,377,176
Claims	-	-	-	7,314,675
Other	4,284	-	4,284	12,480
Depreciation	604,752	351,875	956,627	711,185
TOTAL OPERATING EXPENSES	<u>1,983,630</u>	<u>447,328</u>	<u>2,430,958</u>	<u>11,743,840</u>
OPERATING INCOME (LOSS)	<u>(1,150,354)</u>	<u>(89,684)</u>	<u>(1,240,038)</u>	<u>175,141</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	909	875	1,784	9,825
Hotel Occupancy Tax	467,439	-	467,439	-
Property tax, penalties and interest	-	3,209	3,209	27,163
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>468,348</u>	<u>4,084</u>	<u>472,432</u>	<u>36,988</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT	<u>(682,006)</u>	<u>(85,600)</u>	<u>(767,606)</u>	<u>212,129</u>
CAPITAL CONTRIBUTIONS	-	-	-	79,415
TRANSFERS (OUT)	-	(28,455)	(28,455)	-
CHANGES IN NET POSITION	<u>(682,006)</u>	<u>(114,055)</u>	<u>(796,061)</u>	<u>291,544</u>
NET POSITION, BEGINNING OF YEAR	<u>9,556,358</u>	<u>8,874,997</u>		<u>6,092,243</u>
NET POSITION, END OF YEAR	<u>\$ 8,874,352</u>	<u>8,760,942</u>		<u>6,383,787</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			<u>(66,988)</u>	
			<u>\$ (863,049)</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, 2014
 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 ACTIVITES				
Cash received from customers	\$ 757,376	239,824	997,200	-
Cash received from interfund revenues	(85)	2,327	2,242	11,510,695
Cash received from miscellaneous sources	60,646	119,517	180,163	634,829
Cash paid to employees	(761,855)	-	(761,855)	-
Cash paid for goods and services	(593,617)	(21,499)	(615,116)	(10,997,415)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(537,535)</u>	<u>340,169</u>	<u>(197,366)</u>	<u>1,148,109</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Hotel Occupancy Tax	467,439	-	467,439	-
Property tax, penalties and interest	-	3,209	3,209	-
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>467,439</u>	<u>3,209</u>	<u>470,648</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(50,499)	(230,165)	(280,664)	(876,202)
Proceeds from sale of assets	-	-	-	322,383
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(50,499)</u>	<u>(230,165)</u>	<u>(280,664)</u>	<u>(553,819)</u>
CASH FLOWS FROM INVESTING ACTIVITES				
Purchase of investments	(600,498)	(300,475)	(900,973)	(4,392,410)
Proceeds from sale of investments	621,560	203,561	825,121	3,247,537
Investment income received on investments	909	875	1,784	9,825
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>21,971</u>	<u>(96,039)</u>	<u>(74,068)</u>	<u>(1,135,048)</u>
NET INCREASE (DECREASE) IN CASH	(98,624)	17,174	(81,450)	(540,758)
CASH, BEGINNING OF YEAR	<u>245,551</u>	<u>106,919</u>	<u>352,470</u>	<u>1,790,299</u>
CASH, END OF YEAR	<u>\$ 146,927</u>	<u>124,093</u>	<u>271,020</u>	<u>1,249,541</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, 2014
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental
	Coliseum	Airport	Total	Activities Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ (1,150,354)	(89,684)	(1,240,038)	175,141
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	604,752	351,875	956,627	711,185
(Increase) decrease in accounts receivable	(1,603)	(1,919)	(3,522)	67,784
Increase in inventories	-	-	-	35,240
Decrease in due from other funds	-	2,327	2,327	-
Decrease (increase) in due from other governments	-	3,616	3,616	-
Increase (decrease) in accounts payable	21,232	73,954	95,186	151,668
Decrease in compensated absences	2,151	-	2,151	-
Increase in due to other funds	(85)	-	(85)	-
Increase in due to other governments	23	-	23	-
Increase (decrease) in unearned revenue	(13,651)	-	(13,651)	7,091
TOTAL ADJUSTMENTS	612,819	429,853	1,042,672	972,968
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	\$ (537,535)	340,169	(197,366)	1,148,109

NONCASH INVESTING AND FINANCIAL ACTIVITIES

During fiscal year ended September 30, 2014, the Internal Service fund acquired capital assets of \$79,415 through capital contribution.

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2014

ASSETS	
Cash and cash equivalents	\$ 8,145,710
Investments	3,736,674
Due from other governments	153,195
Accounts receivable	<u>4,578</u>
TOTAL ASSETS	<u>\$ 12,040,157</u>
LIABILITIES	
Accounts payable	\$ 459,560
Due to other governments	1,968,413
Deposits	<u>9,612,184</u>
TOTAL LIABILITIES	<u>\$ 12,040,157</u>

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014

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, 2014 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 2013 tax roll for the 2013-2014 fiscal year was 0.297296 per \$100 assessed valuation, resulting in a tax levy of approximately \$40,944,848 on an assessed valuation of \$13,772,417,959.

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, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. New Pronouncements

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. 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.

P. Prior year Restatements

In March 2012, the GASB issued statement 65, items Previously Reported as Assets and Liabilities which is effective for periods beginning after December 15, 2012. In accordance with this statement, debt issuance costs are required to be expensed in the year they are incurred, except for insurance costs.

Net position has been decreased by \$52,077 at the beginning of 2014 for the effects of the restatement on prior years.

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 \$(36,191,778) difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$	(7,985,000)
Accrued interest payable		(15,392)
Compensated absences payable		(1,050,520)
Net OPEB obligation payable		<u>(27,140,866)</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>(36,191,778)</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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 \$27,073,866 difference are as follows:

Capital assets	\$ 86,004,558
Less: Accumulated depreciation	<u>(58,930,693)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 27,073,865</u>

"Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred." The details of this \$3,341,210 difference are as follows:

Property taxes receivable	\$ 2,782,336
Court fines receivable	<u>558,874</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	<u>\$ 3,341,210</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 \$(1,362,964) difference are as follows:

Capital outlay	\$ 1,002,446
Capital contributions out	34,440
Depreciation expense	<u>(2,556,022)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (1,519,136)</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 \$(2,999,997) difference are as follows:

Principal Repayments:	
Tax notes	\$ 2,515,000
Increase in net OPEB obligation	<u>(5,514,997)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (2,999,997)</u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014**

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 \$(65,310) difference are as follows:

Current period change in accrued interest	\$	63,852
Compensated absences		<u>(129,162)</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>(65,310)</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, 2014.

B. Excess of Expenditures Over Appropriations

For the year ended September 30, 2014, 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 \$4,383,474 in cash and \$8,145,710 in agency funds and the respective bank balances totaled \$13,916,554. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and \$13,666,554 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, 2014**

NOTE 4: CASH AND INVESTMENTS (CONTINUED)

The County's investments at September 30, 2014, are:

	<u>Carrying And Fair Value</u>	<u>Effective Duration or Weighted Average</u>	<u>Credit Risk</u>
Investments:			
Certificates of deposits	\$ 6,362,736	4 to 24 months	
Investments Pools:			
Investment in Texpool	7,802,500	39 Days	AAAm – S & P
Investment in TexStar	6,975,447	46 Days	AAAm – S & P
Investment in LOGIC	5,886,494	46 Days	AAAm – S & P
Investment in Texas CLASS	<u>7,388,445</u>	39 Days	AAAm – S & P
 Total investments	 <u>\$ 34,415,622</u>	 (Includes \$3,728,279 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, 2014, 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, 2014, 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	\$ 2,694,223	68,116	263,314	-	26,589	5,854	-	3,058,096
Accounts receivable	<u>14,990,823</u>	<u>52,272</u>	<u>1,107</u>	-	<u>2,200</u>	<u>5,192</u>	<u>72,016</u>	<u>15,123,610</u>
Gross receivable	17,685,046	120,388	264,421	-	28,789	11,046	72,016	18,181,706
Less: allowance for uncollectibles	<u>(13,299,754)</u>	<u>(64,710)</u>	<u>(250,148)</u>	-	<u>(24,783)</u>	<u>(5,507)</u>	-	<u>(13,644,902)</u>
Net total receivables	<u>\$ 4,385,292</u>	<u>55,678</u>	<u>14,273</u>	-	<u>4,006</u>	<u>5,539</u>	<u>72,016</u>	<u>4,536,804</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2014, was as follows:

Primary government

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,017,239	3,165	-	2,020,404
Construction in progress	1,720,587	-	(988,332)	732,255
Total capital assets, not being depreciated:	3,737,826	3,165	(988,332)	2,752,659
Capital assets, being depreciated:				
Buildings	13,658,674	345,000	-	14,003,674
Improvements other than buildings	26,151,407	-	-	26,151,407
Infrastructure	38,563,729	12,203	-	38,575,932
Machinery and equipment	11,332,954	2,354,849	(482,371)	13,205,432
Total assets, being depreciated	89,706,764	2,712,052	(482,371)	91,936,445
Less accumulated depreciation for:				
Buildings	(5,508,635)	(341,365)	-	(5,850,000)
Improvements other than buildings	(22,486,480)	(612,355)	-	(23,098,835)
Infrastructure	(26,228,801)	(959,507)	-	(27,188,308)
Machinery and equipment	(8,960,601)	(1,353,977)	452,768	(9,861,810)
Total accumulated depreciation	(63,184,517)	(3,267,204)	452,768	(65,998,953)
Total capital assets, being depreciated, net	26,522,247	(555,152)	(29,603)	25,937,492
Governmental activities capital assets, net	\$ 30,260,073	(551,987)	(1,017,935)	28,690,151
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 682,762	-	-	682,762
Construction in progress	5,875	72,235	-	78,110
Total capital assets, not being depreciated:	688,637	72,235	-	760,872
Capital assets, being depreciated:				
Buildings	7,147,280	-	-	7,147,280
Improvements other than buildings	12,317,165	-	-	12,317,165
Infrastructure	9,217,448	46,000	-	9,263,448
Machinery and equipment	1,272,121	133,974	-	1,406,095
Total capital assets, being depreciated	29,954,014	179,974	-	30,133,988
Less accumulated depreciation for:				
Buildings	(3,934,565)	(160,310)	-	(4,094,875)
Improvements other than buildings	(4,888,223)	(448,942)	-	(5,337,165)
Infrastructure	(3,880,978)	(209,848)	-	(4,090,826)
Machinery and equipment	(615,201)	(137,527)	-	(752,728)
Total accumulated depreciation	(13,318,967)	(956,627)	-	(14,275,594)
Total capital assets, being depreciated, net	16,635,047	(776,653)	-	15,858,394
Business-type activities capital assets, net	\$ 17,323,684	(704,418)	-	16,619,266

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014**

NOTE 6: CAPITAL ASSETS (CONTINUED)

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

Government activities:	
Judicial	\$ 122,293
Financial administration	346,529
Law enforcement	87,370
Correction	809,712
Health and welfare	-
Cultural and recreation	46,752
Library	41,805
Maintenance	135,915
Highways and streets	961,810
Elections	-
Capital Projects	3,833
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets	<u>711,185</u>
Total depreciation expense – Governmental activities	\$ <u>3,267,204</u>
Business-type activities:	
Coliseum	\$ 604,751
Airport	<u>351,876</u>
Total depreciation expense – Business-type activities	\$ <u><u>956,627</u></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 14.82% for the months of the calendar year in 2013, and 15.91% for the months of the calendar year in 2014.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014**

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, 2014, the annual pension cost for the TCDRS plan for its employees was \$4,481,130 and the actual contributions were \$4,481,130.

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, 2013, the basis for determining the contribution rates for calendar years 2013 and 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/11	12/31/12	12/31/13
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	5-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%	4.9%
Inflation	3.5%	3.5%	3.0%
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, 2012	\$ 3,249,970	100%	-0-
September 30, 2013	4,039,981	100%	-0-
September 30, 2014	4,481,130	100%	-0-

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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)
12/31/2011	126,136,607	145,736,803	19,600,196	86.55 %	25,281,215	77.93 %
12/31/2012	127,029,596	150,805,308	23,775,712	84.23 %	26,100,912	91.09 %
12/31/2013	129,745,287	153,608,405	23,863,118	84.46 %	27,433,774	86.98 %

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 230 retirees and 529 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, 2014, 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, 2014, the County contributed \$2,122,521, while the retirees' contributions were \$348,900 for a total contribution of \$2,471,421. Administrative costs are provided through the annual rate calculation.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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, 2014, is as follows:

Annual required contribution	\$	7,418,149
Interest on OPEB Obligation		973,164
Adjustment to ARC		(901,626)
Annual OPEB cost (expense) end of year		7,489,687
Net estimated employer contributions		(1,974,690)
Increase in net OPEB obligation		5,514,997
Net OPEB obligation – as of beginning of the year		21,625,869
Net OPEB obligation (asset) – as of end of year	\$	27,140,866

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, 2014 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, 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
September 30, 2014	7,489,687	1,974,690	26.4%	27,140,866

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, 2014**

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 grown	3.00% per annum
Healthcare cost trend rate	Initial rate of 7.5% 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, 2014

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 transfers 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, 2014, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	Exec PPH-MCH	\$ 1,170
	Court Technology	-
	2008 Capital Project	30,558
	Community and Rural Health	-
	Bio Surveillance	-
	Immunization	130
	Senior Citizen Title III-C	-
	Sheriff HITDA	6,450
Immunization	PPCPS/Hazard	-
Public Health Preparedness	General Fund	10,000
Victim Assistance	C A Pre-Trial	-
Airport	General	2,995
	FMLR	27
	Debt service	189
	Coliseum	-
		-
Total		\$ 51,519

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014**

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Interfund transfers for the year ended September 30, 2014, are as follows:

Transfers Out:	Transfer In:				Total
	General	FMLR	Capital Projects	Nonmajor Governmental	
General	\$ -	-	967,442	496,247	1,463,689
FMLR	-	-	270,000	-	270,000
Capital Projects	-	-	-	595,362	595,362
Nonmajor Governmental	5,312	3,806	-	-	9,118
Airport	28,455	-	-	-	28,455
Total	\$ 33,767	3,806	1,237,442	1,091,609	2,366,624

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, 2014:

	Balance, October 1, 2013	Additions	Reductions	Balance, September 30, 2014	Due Within One Year
General Obligation – Refunding					
Bonds – Series 2010	\$ 655,000	-	325,000	330,000	330,000
Tax Notes – Series 2010	4,105,000	-	835,000	3,270,000	845,000
Tax Notes – Series 2012	5,740,000	-	1,355,000	4,385,000	1,440,000
Compensated Absences	921,358	1,240,890	1,111,728	1,050,520	1,050,520
Net OPEB Obligation	21,625,869	5,514,997	-	27,140,866	-
Total	\$ 33,047,227	6,755,887	3,626,728	36,176,386	3,665,520

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, 2014

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, 2014:

	Balance, October 1, 2013	Additions	Reductions	Balance, September 30, 2014	Due Within One Year
Compensated Absences	\$ 22,426	171,038	168,887	24,577	23,312

Certificates of Obligation, Refunding Bonds and Tax Notes at September 30, 2014, 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	1.65%	2/15/2015	330,000	330,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2010	4,105,000	1.65% 2.00% 2.25%	2/15/2015 2/15/2016 2/15/2017	3,270,000	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%	2/15/2015 2/15/2016 2/15/2017	4,385,000	1,440,000 1,460,000 1,485,000

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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, 2014, are as follows:

	Principal	Interest	Total
<u>General Obligation Refunding Bonds – Series 2010</u>			
Year Ending September 30, 2015	\$ 330,000	2,723	332,723
	\$ 330,000	2,723	332,723
<u>Tax Notes – Series 2010</u>			
Year Ending September 30, 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
	\$ 3,270,000	111,878	3,381,878
<u>Tax Notes – Series 2012</u>			
Year Ending September 30, 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
	\$ 4,385,000	102,650	4,487,650

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, 2014**

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, 2012, 2013 and 2014, 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, 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	480,431	160,000
Insured claims, (Including IBNRs)	5,465,194	129,863
Claim payments	<u>(5,417,508)</u>	<u>(129,863)</u>
Unpaid claims, September 30, 2014	<u>\$ 528,117</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, 2014

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, 2014, the encumbrance balances for the governmental funds are reported as follows.

	Restricted	Committed	Assigned	Total
\$				
General	-	-	154,107	154,107
FMLR	-	-	180,173	180,173
Capital Projects	-	-	629,096	629,096
Nonmajor Governmental	-	-	58,753	58,753
	-	-	1,022,129	1,022,129
\$	-	-	1,022,129	1,022,129

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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, 2014:

	<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	\$ 27,236	-	-	-	-	\$ 27,236
Prepays	-	-	-	-	-	-
Total Nonspendable	<u>27,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,236</u>
Restricted for:						
Creditors	1,016,762	262,805	-	62,193	43,831	1,385,591
Imposed by law	2,181,901	2,433,305	186	1,901,136	2,029,628	8,546,156
Debt service	-	-	204,818	-	-	204,818
Total Restricted	<u>3,198,663</u>	<u>2,696,110</u>	<u>205,004</u>	<u>1,963,329</u>	<u>2,073,459</u>	<u>10,136,565</u>
Committed for:						
Program purposes	543,237	-	-	1,140,689	-	1,683,926
Assigned to:						
Encumbrances	154,107	180,173	-	629,096	58,753	1,022,129
Unassigned	12,891,378	-	-	(30,558)	(83,456)	12,777,364
Total Fund Balance	<u>\$ 16,814,621</u>	<u>2,876,283</u>	<u>205,004</u>	<u>3,702,556</u>	<u>2,048,756</u>	<u>\$ 25,647,220</u>

NOTE 15: SUBSEQUENT EVENTS

Management of the County has performed an evaluation of the County's activity through March 31, 2015, 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, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 38,875,053	38,875,053	38,313,836	(561,217)
Fines and Forfeitures	2,192,750	2,192,750	1,871,656	(321,094)
Licenses and Permits	251,000	251,000	273,691	22,691
Intergovernmental Charges	1,654,500	1,654,500	2,016,264	361,764
Charges for Current Services	8,032,556	8,178,591	8,361,191	182,600
Investment Income	100,000	100,000	65,594	(34,406)
Other	558,000	592,177	981,141	388,964
Total Revenues	<u>51,663,859</u>	<u>51,844,071</u>	<u>51,883,373</u>	<u>39,302</u>
EXPENDITURES				
Current				
Administrative	1,473,110	1,479,182	1,462,941	16,241
Judicial	11,122,352	11,467,469	10,727,971	739,498
Financial Administration	4,828,646	4,824,413	4,473,543	350,870
Law Enforcement	7,611,577	7,662,977	7,403,512	259,465
Correction	13,904,527	14,505,639	14,304,623	201,016
Health and Welfare	1,781,706	1,788,861	1,473,970	314,891
Fire Protection	890,400	890,608	890,607	1
Culture and Recreation	774,229	775,222	715,040	60,182
Library	1,694,363	1,701,363	1,578,565	122,798
Maintenance	6,341,841	6,349,625	5,906,064	443,561
Conservation of Natural Resources	148,379	148,379	121,931	26,448
Nondepartmental	219,134	221,511	217,172	4,339
Total Current	<u>50,790,264</u>	<u>51,815,249</u>	<u>49,275,939</u>	<u>2,539,310</u>
Capital Outlay	145,536	200,747	123,427	77,320
Total Expenditures	<u>50,935,800</u>	<u>52,015,996</u>	<u>49,399,366</u>	<u>2,616,630</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>728,059</u>	<u>(171,925)</u>	<u>2,484,007</u>	<u>2,655,932</u>
Other Financing Sources (Uses)				
Transfers In	15,000	15,000	33,767	18,767
Transfers (Out)	<u>(1,023,765)</u>	<u>(1,398,765)</u>	<u>(1,472,807)</u>	<u>(74,042)</u>
Total Other Financing Sources (Uses)	<u>(1,008,765)</u>	<u>(1,383,765)</u>	<u>(1,439,040)</u>	<u>(55,275)</u>
Net Change in Fund Balance	(280,706)	(1,555,690)	1,044,967	2,600,657
Fund Balance, Beginning of Year	<u>15,769,654</u>	<u>15,769,654</u>	<u>15,769,654</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 15,488,948</u>	<u>14,213,964</u>	<u>16,814,621</u>	<u>2,600,657</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 358,709	358,709	353,902	(4,807)
Intergovernmental Charges	834,000	834,000	644,331	(189,669)
Charges for Current Services	1,600,000	1,600,000	1,842,037	242,037
Investment Income	7,500	7,500	6,555	(945)
Other Revenues	2,500	2,500	4,259	1,759
Total Revenues	<u>2,802,709</u>	<u>2,802,709</u>	<u>2,851,084</u>	<u>48,375</u>
EXPENDITURES				
Highways and Streets				
Salaries	1,252,662	1,252,984	905,575	347,409
Employee Benefits	609,310	608,978	528,641	80,337
Allowances	1,500	1,500	1,200	300
Travel and Education	-	-	-	-
Departmental Supplies and Expenses	36,310	41,510	24,922	16,588
Shop Maintenance and Repairs	153,408	154,748	70,627	84,121
Professional Services	62,612	59,812	57,381	2,431
Utilities	20,940	20,940	19,620	1,320
Insurance	49,112	49,122	37,900	11,222
Other	151,000	151,000	768	150,232
Infrastructure	2,000,000	2,058,697	701,764	1,356,933
Total Highways and Streets	<u>4,336,854</u>	<u>4,399,291</u>	<u>2,348,398</u>	<u>2,050,893</u>
Maintenance				
Vehicle Maintenance and Repairs	621,024	621,024	621,024	-
Capital outlay	-	10,470	10,470	-
Total Expenditures	<u>4,957,878</u>	<u>5,030,785</u>	<u>2,979,892</u>	<u>2,050,893</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,155,169)</u>	<u>(2,228,076)</u>	<u>(128,808)</u>	<u>2,099,268</u>
Other Financing Sources				
Transfers In	347,000	-	3,806	3,806
Transfers out	-	(270,428)	(270,000)	428
Total Other Financing Sources	<u>347,000</u>	<u>(270,428)</u>	<u>(266,194)</u>	<u>4,234</u>
Net Change in Fund Balance	(1,808,169)	(2,498,504)	(395,002)	2,103,502
Fund Balance, Beginning of Year	<u>3,271,285</u>	<u>3,271,285</u>	<u>3,271,285</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,463,116</u>	<u>772,781</u>	<u>2,876,283</u>	<u>2,103,502</u>

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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, 2014

A. BUDGETARY INFORMATION

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

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

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

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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
- Sheriff HIDTA
- Exec/PPH-MCH
- PPCPS/Hazards

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

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

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
TAXES				
Property Taxes	\$ 38,210,196	38,210,196	37,795,165	(415,031)
Interest and Penalties	<u>664,857</u>	<u>664,857</u>	<u>518,671</u>	<u>(146,186)</u>
Total Taxes	<u>38,875,053</u>	<u>38,875,053</u>	<u>38,313,836</u>	<u>(561,217)</u>
FINES AND FORFEITURES	2,192,750	2,192,750	1,871,656	(321,094)
LICENSES AND PERMITS	251,000	251,000	273,691	22,691
INITERGOVERNMENTAL CHARGES	1,654,500	1,654,500	2,016,264	361,764
CHARGES FOR CURRENT SERVICES				
Judicial Fees	1,472,200	1,472,200	1,447,098	(25,102)
Tax Assessor Collector Fees	2,325,000	2,325,000	2,857,250	532,250
Law Enforcement Fees	385,300	385,300	440,536	55,236
Correctional Fees	2,691,956	2,835,728	2,467,793	(367,935)
Health Department Services	135,000	135,000	156,833	21,833
County Portion State Fees	225,000	225,000	223,109	(1,891)
Other Services	<u>798,100</u>	<u>800,363</u>	<u>768,572</u>	<u>(31,791)</u>
Total Charges for Current Services	<u>8,032,556</u>	<u>8,178,591</u>	<u>8,361,191</u>	<u>182,600</u>
INVESTMENT INCOME	100,000	100,000	65,594	(34,406)
OTHER	<u>558,000</u>	<u>592,177</u>	<u>981,141</u>	<u>388,964</u>
Total Revenues	<u>\$ 51,663,859</u>	<u>51,844,071</u>	<u>51,883,373</u>	<u>39,302</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE				
County Judge				
Salaries	\$ 222,810	222,435	219,577	2,858
Employee Benefits	89,424	89,424	87,622	1,802
Auto Allowance	6,600	6,600	6,525	75
Travel and Education	3,500	3,140	2,640	500
Departmental Supplies and Expenses	1,635	1,995	1,924	71
Professional Services	950	950	945	5
Utilities	510	510	478	32
Insurance	734	1,109	1,033	76
Total County Judge	<u>326,163</u>	<u>326,163</u>	<u>320,744</u>	<u>5,419</u>
Commissioners' Court				
Salaries	81,372	81,372	79,926	1,446
Employee Benefits	43,160	43,154	42,017	1,137
Auto Allowance	900	900	900	-
Travel and Education	-	-	-	-
Professional Services	2,304	2,304	2,304	-
Departmental Supplies and Expenses	1,800	2,679	2,667	12
Utilities	340	340	276	64
Insurance	479	556	553	3
Total Commissioners' Court	<u>130,355</u>	<u>131,305</u>	<u>128,643</u>	<u>2,662</u>
Commissioner Precinct #1				
Salaries	48,663	48,817	48,816	1
Employee Benefits	24,591	24,428	24,394	34
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,550	1,137	176	961
Professional Services	420	420	410	10
Utilities	165	165	134	31
Insurance	195	204	203	1
Total Commissioner Precinct #1	<u>81,984</u>	<u>80,571</u>	<u>79,533</u>	<u>1,038</u>
Commissioner Precinct #2				
Salaries	48,567	48,721	48,720	1
Employee Benefits	24,569	24,406	24,095	311
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,225	2,224	1
Departmental Supplies and Expenses	50	50	-	50
Professional Services	420	420	410	10
Utilities	155	155	131	24
Insurance	195	204	203	1
Total Commissioner Precinct #2	<u>81,356</u>	<u>81,581</u>	<u>81,183</u>	<u>398</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE (Continued)				
Commissioner Precinct #3				
Salaries	\$ 47,863	48,017	48,016	1
Employee Benefits	24,404	24,238	24,215	23
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,225	2,225	-
Professional Services	420	420	410	10
Utilities	160	160	131	29
Insurance	192	204	203	1
Total Commissioner Precinct #3	<u>80,439</u>	<u>80,664</u>	<u>80,600</u>	<u>64</u>
Commissioner Precinct #4				
Salaries	48,963	49,117	49,116	1
Employee Benefits	24,660	24,498	24,153	345
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,250	2,188	2,049	139
Departmental Supplies and Expenses	50	25	25	-
Professional Services	420	520	410	110
Utilities	160	160	133	27
Insurance	196	204	203	1
Total Commissioner Precinct #4	<u>82,099</u>	<u>82,112</u>	<u>81,489</u>	<u>623</u>
Project Manager				
Salaries	101,440	101,764	101,763	1
Employee Benefits	49,161	48,818	48,324	494
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	1,400	1,200	25	1,175
Departmental Supplies And Expenses	980	1,180	1,059	121
Utilities	350	350	300	50
Insurance	535	554	553	1
Total Project Manager	<u>160,466</u>	<u>160,466</u>	<u>158,624</u>	<u>1,842</u>
Human Resources				
Salaries	309,322	309,390	309,389	1
Employee Benefits	144,453	144,335	142,160	2,175
Auto Allowance	1,800	1,800	1,800	-
Professional Services	40,130	52,160	52,030	130
Other	10,015	11,665	11,017	648
Travel and Education	4,000	1,000	162	838
Departmental Supplies and Expenses	18,128	13,520	13,218	302
Utilities	860	860	761	99
Insurance	1,540	1,590	1,588	2
Total Personnel	<u>530,248</u>	<u>536,320</u>	<u>532,125</u>	<u>4,195</u>
Total Administrative	<u>1,473,110</u>	<u>1,479,182</u>	<u>1,462,941</u>	<u>16,241</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL				
70 th District Court				
Salaries	\$ 134,090	134,887	134,886	1
Employee Benefits	66,746	66,380	66,079	301
Travel and Education	2,500	3,406	3,405	1
Departmental Supplies and Expenses	2,056	1,240	1,177	63
Professional Services	485	395	395	-
Utilities	495	495	486	9
Insurance	626	648	646	2
Total 70 th District Court	<u>206,998</u>	<u>207,451</u>	<u>207,074</u>	<u>377</u>
161 st District Court				
Salaries	137,963	138,788	138,786	2
Employee Benefits	67,586	67,196	66,596	600
Travel and Education	2,500	2,500	1,591	909
Departmental Supplies and Expenses	2,362	2,636	1,705	931
Professional Services	370	370	30	340
Utilities	500	500	474	26
Insurance	640	659	658	1
Total 161 st District Court	<u>211,921</u>	<u>212,649</u>	<u>209,840</u>	<u>2,809</u>
244 th District Court				
Salaries	127,815	128,611	128,610	1
Employee Benefits	65,284	64,924	64,835	89
Travel and Education	2,960	2,960	2,116	844
Departmental Supplies and Expenses	4,280	4,280	4,136	144
Professional Services	485	485	325	160
Utilities	515	515	449	66
Insurance	595	684	682	2
Total 244 th District Court	<u>201,934</u>	<u>202,459</u>	<u>201,153</u>	<u>1,306</u>
358 th District Court				
Salaries	136,659	137,475	137,474	1
Employee Benefits	67,260	66,881	66,469	412
Travel and Education	2,000	2,000	1,932	68
Departmental Supplies and Expenses	2,500	2,500	1,519	981
Professional Services	435	435	30	405
Utilities	480	480	425	55
Insurance	632	650	648	2
Total 358 th District Court	<u>209,966</u>	<u>210,421</u>	<u>208,497</u>	<u>1,924</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
District Clerk				
Salaries	\$ 888,321	888,321	814,657	73,664
Employee Benefits	494,599	494,005	472,973	21,032
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	5,000	5,932	5,931	1
Departmental Supplies and Expenses	40,201	44,679	44,446	233
Professional Services	160	175	175	-
Utilities	3,550	3,289	3,289	-
Insurance	4,319	4,319	3,997	322
Total District Clerk	<u>1,441,250</u>	<u>1,445,820</u>	<u>1,350,568</u>	<u>95,252</u>
District Attorney				
Salaries	1,365,916	1,366,561	1,248,553	118,008
Employee Benefits	618,681	618,791	582,736	36,055
Auto Allowance	7,200	7,200	5,991	1,209
Travel and Education	4,500	4,500	3,317	1,183
Departmental Supplies and Expenses	32,510	34,773	33,360	1,413
Professional Services	4,000	4,000	3,696	304
Legal Services	52,000	52,000	15,077	36,923
Utilities	3,820	3,820	3,349	471
Insurance	7,602	7,602	7,226	376
Total District Attorney	<u>2,096,229</u>	<u>2,099,247</u>	<u>1,903,305</u>	<u>195,942</u>
County Court at Law #1				
Salaries	242,428	243,570	243,570	-
Employee Benefits	92,456	91,734	89,706	2,028
Travel and Education	2,000	2,850	2,395	455
Departmental Supplies and Expenses	1,961	1,998	1,785	213
Professional Services	330	365	365	-
Utilities	495	495	427	68
Insurance	1,000	1,033	1,031	2
Total County Court at Law #1	<u>340,670</u>	<u>342,045</u>	<u>339,279</u>	<u>2,766</u>
County Court at Law #2				
Salaries	277,568	277,956	218,078	59,878
Employee Benefits	100,639	100,138	83,568	16,570
Travel and Education	2,000	2,813	2,813	-
Departmental Supplies and Expenses	1,856	3,946	3,944	2
Professional Services	336	35	35	-
Utilities	465	429	428	1
Insurance	1,174	1,174	1,089	85
Total County Court at Law #2	<u>384,038</u>	<u>386,491</u>	<u>309,955</u>	<u>76,536</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Child Protection Services Court				
Departmental Supplies and Expenses	\$ 2,225	2,225	1,776	449
Total Child Protection Services Court	<u>2,225</u>	<u>2,225</u>	<u>1,776</u>	<u>449</u>
County Clerk				
Salaries	661,166	661,166	597,173	63,993
Employee Benefits	369,907	369,907	351,251	18,656
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	5,460	5,445	5,060	385
Departmental Supplies and Expenses	33,568	34,263	32,428	1,835
Professional Services	11,294	11,309	11,309	-
Utilities	4,170	4,170	2,641	1,529
Insurance	3,216	3,216	2,962	254
Total County Clerk	<u>1,092,681</u>	<u>1,093,376</u>	<u>1,006,724</u>	<u>86,652</u>
County Attorney				
Salaries	975,352	977,962	928,721	49,241
Employee Benefits	434,070	434,467	416,390	18,077
Auto Allowance	12,600	12,600	11,981	619
Travel and Education	5,000	5,000	4,539	461
Departmental Supplies and Expenses	24,426	24,426	14,387	10,039
Professional Services	10,500	10,338	8,067	2,271
Utilities	2,770	2,770	2,514	256
Insurance	4,765	5,138	5,091	47
Total County Attorney	<u>1,469,483</u>	<u>1,472,701</u>	<u>1,391,690</u>	<u>81,011</u>
Justice of the Peace – Precinct #1				
Salaries	147,362	147,362	147,271	91
Employee Benefits	70,891	70,871	70,148	723
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,200	2,200	2,089	111
Departmental Supplies and Expenses	5,500	5,500	4,363	1,137
Professional Services	100	100	60	40
Utilities	490	490	418	72
Insurance	680	699	681	18
Other	40	40	37	3
Total Justice of the Peace – Precinct #1	<u>232,313</u>	<u>232,313</u>	<u>230,117</u>	<u>2,196</u>
Justice of the Peace – Precinct #2				
Salaries	100,074	100,394	100,393	1
Employee Benefits	48,761	48,426	47,973	453
Auto Allowance	6,250	6,251	6,250	1
Travel and Education	1,500	1,500	749	751
Departmental Supplies and Expenses	1,600	1,663	1,484	179
Professional Services	155	155	135	20
Utilities	325	325	324	1
Insurance	438	452	451	1
Total Justice of the Peace – Precinct #2	<u>159,103</u>	<u>159,166</u>	<u>157,759</u>	<u>1,407</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Justice of the Peace – Precinct #3				
Salaries	\$ 121,119	121,118	110,663	10,455
Employee Benefits	52,896	52,896	49,919	2,977
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	1,750	1,750	503	1,247
Departmental Supplies and Expenses	2,350	2,452	2,392	60
Professional Services	150	150	40	110
Utilities	320	320	259	61
Insurance	548	548	503	45
Total Justice of the Peace – Precinct #3	<u>184,183</u>	<u>184,285</u>	<u>169,329</u>	<u>14,956</u>
Justice of the Peace – Precinct #4				
Salaries	127,179	127,583	127,582	1
Employee Benefits	66,794	66,361	65,777	584
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,200	2,200	1,347	853
Departmental Supplies and Expenses	7,510	7,510	5,802	1,708
Professional Services	185	185	136	49
Utilities	500	500	417	83
Insurance	565	593	591	2
Other	75	75	37	38
Total Justice of the Peace – Precinct #4	<u>210,058</u>	<u>210,058</u>	<u>206,739</u>	<u>3,319</u>
County and District Court Jury				
Departmental Supplies and Expenses	21,500	19,404	19,402	2
Jury Service	90,000	94,198	94,198	-
Total County and District Court Jury	<u>111,500</u>	<u>113,602</u>	<u>113,600</u>	<u>2</u>
Medical Examiner				
Salaries	225,230	225,230	223,521	1,709
Employee Benefits	112,565	112,406	111,030	1,376
Auto Allowance	2,400	2,400	2,025	375
Travel and Education	55,700	94,059	93,776	283
Departmental Supplies and Expenses	4,332	4,332	3,512	820
Professional Services	136,883	283,524	264,690	18,834
Legal Expenses	500	500	358	142
Utilities	3,200	3,200	3,052	148
Insurance	3,661	3,820	3,809	11
Total Medical Examiner	<u>544,471</u>	<u>729,471</u>	<u>705,773</u>	<u>23,698</u>
Non Dept Judicial				
Departmental Supplies and Expenses	62,876	62,876	58,990	3,886
Professional Services	1,829,500	1,969,860	1,826,315	143,545
Legal Services	130,953	130,953	129,488	1,465
Total Other Judicial	<u>2,023,329</u>	<u>2,163,689</u>	<u>2,014,793</u>	<u>148,896</u>
Total Judicial	<u>11,122,352</u>	<u>11,467,469</u>	<u>10,727,971</u>	<u>739,498</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION				
County Auditor				
Salaries	\$ 435,651	435,964	435,876	88
Employee Benefits	198,431	198,053	195,336	2,717
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	4,500	4,048	4,047	1
Departmental Supplies and Expenses	4,840	5,642	5,526	116
Professional Services	375	375	355	20
Utilities	1,145	1,145	1,026	119
Insurance	2,351	2,416	2,414	2
Total County Auditor	<u>651,493</u>	<u>651,843</u>	<u>648,780</u>	<u>3,063</u>
County Treasurer				
Salaries	156,396	156,396	155,286	1,110
Employee Benefits	72,844	72,824	71,933	891
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	4,000	4,000	3,991	9
Departmental Supplies and Expenses	9,499	9,499	8,644	855
Professional Services	175	175	175	-
Utilities	500	500	406	94
Insurance	1,064	1,084	1,082	2
Total County Treasurer	<u>248,378</u>	<u>248,378</u>	<u>245,417</u>	<u>2,961</u>
Tax Assessor Collector				
Salaries	577,018	577,018	551,646	25,372
Employee Benefits	315,003	315,003	304,166	10,837
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,000	2,000	1,511	489
Departmental Supplies and Expenses	114,484	114,484	110,926	3,558
Professional Services	200	200	195	5
Utilities	2,260	2,260	1,935	325
Insurance	2,916	2,916	2,852	64
Total Tax Assessor Collector	<u>1,016,581</u>	<u>1,016,581</u>	<u>975,931</u>	<u>40,650</u>
Purchasing Department				
Salaries	247,332	247,332	243,944	3,388
Employee Benefits	117,777	117,756	115,691	2,065
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,800	5,140	4,490	650
Departmental Supplies and Expenses	7,550	7,255	5,448	1,807
Professional Services	950	970	970	-
Utilities	850	850	704	146
Insurance	1,237	1,258	1,251	7
Other	6,000	6,000	5,581	419
Total Purchasing Department	<u>389,196</u>	<u>389,261</u>	<u>380,779</u>	<u>8,482</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION (Continued)				
Compliance Department				
Salaries	\$ 178,567	178,567	171,361	7,206
Employee Benefits	101,585	101,585	98,903	2,682
Travel and Education	1,500	1,500	1,167	333
Departmental Supplies and Expenses	26,543	26,996	23,701	3,295
Professional Services	7,300	7,300	4,569	2,731
Utilities	650	650	551	99
Insurance	884	884	872	12
Other	2,500	2,500	2,481	19
Total Compliance Department	<u>319,529</u>	<u>319,982</u>	<u>303,605</u>	<u>16,377</u>
Information Technology				
Salaries	502,932	502,932	437,946	64,986
Employee Benefits	223,379	223,379	202,880	20,499
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	16,600	16,600	8,418	8,182
Departmental Supplies and Expenses	665,731	651,671	552,416	99,255
Professional Services	151,256	151,256	123,428	27,828
Utilities	24,046	24,046	13,025	11,021
Insurance	2,487	2,487	2,405	82
Other	-	-	-	-
Total Information Technology	<u>1,587,631</u>	<u>1,573,571</u>	<u>1,341,718</u>	<u>231,853</u>
Non Dept Financial				
Travel and Education	4,000	1,975	-	1,975
Departmental Supplies and Expenses	488,438	481,916	452,708	29,208
Professional Services	103,200	116,005	101,004	15,001
Legal Expense	2,700	7,401	7,401	-
Total Other Services	<u>598,338</u>	<u>607,297</u>	<u>561,113</u>	<u>46,184</u>
Economic Development				
Professional Services	17,500	17,500	16,200	1,300
Other	-	-	-	-
Total Economic Development	<u>17,500</u>	<u>17,500</u>	<u>16,200</u>	<u>1,300</u>
Total Financial Administration	<u>4,828,646</u>	<u>4,824,413</u>	<u>4,473,543</u>	<u>350,870</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
LAW ENFORCEMENT				
Sheriff				
Salaries	\$ 4,691,503	4,685,427	4,575,489	109,938
Employee Benefits	2,232,328	2,231,518	2,173,247	58,271
Travel and Education	21,000	21,000	16,770	4,230
Departmental Supplies and Expenses	184,527	235,291	160,233	75,058
Professional Services	500	500	155	345
Legal Services	8,000	8,545	8,544	1
Utilities	61,250	61,250	60,939	311
Insurance	79,730	80,162	80,054	108
Other	1,505	1,525	1,525	-
Total Sheriff	<u>7,280,343</u>	<u>7,325,218</u>	<u>7,076,956</u>	<u>248,262</u>
Animal Control				
Salaries	144,857	150,933	150,933	-
Employee Benefits	81,734	82,183	82,179	4
Travel and Education	2,500	2,500	1,142	1,358
Departmental Supplies and Expenses	21,000	21,000	19,674	1,326
Utilities	1,800	1,800	-	1,800
Insurance	2,759	2,759	2,095	664
Total Animal Control	<u>254,650</u>	<u>261,175</u>	<u>256,023</u>	<u>5,152</u>
Constables				
Salaries	6,456	6,456	5,120	1,336
Employee Benefits	53,137	53,137	51,969	1,168
Auto Allowance	15,600	15,600	12,115	3,485
Travel and Education	1,000	1,000	998	2
Insurance	391	391	331	60
Total Constables	<u>76,584</u>	<u>76,584</u>	<u>70,533</u>	<u>6,051</u>
Total Law Enforcement	<u>7,611,577</u>	<u>7,662,977</u>	<u>7,403,512</u>	<u>259,465</u>
CORRECTION				
Jail				
Salaries	5,340,654	5,522,838	5,522,109	729
Employee Benefits	2,767,705	2,783,167	2,781,628	1,539
Travel and Education	55,000	57,314	56,842	472
Departmental Supplies and Expenses	280,639	309,840	287,239	22,601
Professional Services	626,000	826,000	821,013	4,987
Utilities	6,410	6,410	6,075	335
Insurance	99,156	104,051	104,050	1
Total Jail	<u>9,175,564</u>	<u>9,609,620</u>	<u>9,578,956</u>	<u>30,664</u>
Jail Medical Services				
Salaries	718,949	658,949	624,441	34,508
Employee Benefits	321,454	321,454	309,705	11,749
Departmental Supplies and Expenses	143,875	234,841	232,853	1,988
Professional Services	63,000	54,000	54,000	-
Insurance	3,259	3,259	3,152	107
Total Jail Medical Services	<u>1,250,537</u>	<u>1,272,503</u>	<u>1,224,151</u>	<u>48,352</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CORRECTION (Continued)				
Post Sentence Monitoring				
Salaries	\$ 203,248	203,248	187,699	15,549
Employee Benefits	95,752	95,752	90,294	5,458
Auto Allowance	1,800	1,500	900	600
Travel and Education	2,500	2,500	1,506	994
Departmental Supplies and Expenses	4,469	5,787	5,194	593
Professional Services	140,120	283,892	283,832	60
Utilities	640	940	676	264
Insurance	3,440	3,440	3,390	50
Total Post Sentence Monitoring	<u>451,969</u>	<u>597,059</u>	<u>573,491</u>	<u>23,568</u>
Adult Probation Department				
Utilities	4,015	4,015	3,585	430
Departmental Supplies and Expenses	-	-	-	-
Total Adult Probation Department	<u>4,015</u>	<u>4,015</u>	<u>3,585</u>	<u>430</u>
Juvenile Probation Department				
Salaries	1,815,434	1,815,434	1,771,450	43,984
Employee Benefits	873,062	873,062	856,199	16,863
Departmental Supplies and Expenses	17,182	17,182	17,171	11
Professional Services	193,000	193,000	175,447	17,553
Utilities	5,300	5,300	4,994	306
Insurance	32,830	32,830	32,472	358
Other	85,634	85,634	66,707	18,927
Total Juvenile Probation Department	<u>3,022,442</u>	<u>3,022,442</u>	<u>2,924,440</u>	<u>98,002</u>
Total Correction	<u>13,904,527</u>	<u>14,505,639</u>	<u>14,304,623</u>	<u>201,016</u>
HEALTH AND WELFARE				
County Health Department				
Salaries	629,013	629,013	557,449	71,564
Employee Benefits	298,760	298,760	277,269	21,491
Auto Allowance	35,550	35,550	28,762	6,788
Travel and Education	10,500	10,500	3,599	6,901
Departmental Supplies and Expenses	68,753	67,655	49,923	17,732
Professional Services	4,900	10,400	9,095	1,305
Utilities	13,525	14,623	14,622	1
Insurance	3,340	3,340	3,154	186
Other	215,000	215,000	215,000	-
Total County Health Department	<u>1,279,341</u>	<u>1,284,841</u>	<u>1,158,873</u>	<u>125,968</u>
Environmental Enforcement				
Salaries	118,072	118,072	65,751	52,321
Employee Benefits	64,680	64,680	51,107	13,573
Travel and Education	9,800	9,800	2,552	7,248
Departmental Supplies and Expenses	41,660	43,315	19,501	23,814
Professional Services	46,000	46,000	5,833	40,167
Insurance	1,924	1,924	499	1,425
Total Environmental Enforcement	<u>282,136</u>	<u>283,791</u>	<u>145,243</u>	<u>138,548</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	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	6,642	858
Professional Services	750	750	725	25
Legal Services	-	-	-	-
Utilities	-	-	-	-
Total Children's Services	<u>8,250</u>	<u>8,250</u>	<u>7,367</u>	<u>883</u>
Veterans' Services				
Salaries	39,002	39,990	39,989	1
Employee Benefits	21,083	21,150	21,150	-
Travel and Education	4,000	2,945	2,372	573
Departmental Supplies and Expenses	775	766	728	38
Utilities	225	234	233	1
Insurance	194	194	188	6
Total Veterans' Services	<u>65,279</u>	<u>65,279</u>	<u>64,660</u>	<u>619</u>
Non Dept. Health and Welfare				
Departmental Supplies and Expenses	75,000	75,000	75,000	-
Professional Services	17,700	17,700	-	17,700
Legal Services	50,000	50,000	20,327	29,673
Other	4,000	4,000	2,500	1,500
Total Other Health and Welfare	<u>146,700</u>	<u>146,700</u>	<u>97,827</u>	<u>48,873</u>
Total Health and Welfare	<u>1,781,706</u>	<u>1,788,861</u>	<u>1,473,970</u>	<u>314,891</u>
FIRE PROTECTION				
Fire Protection				
Contract with City Fire Department	777,000	777,000	777,000	-
Volunteer Fire Department Contracts	86,700	86,700	86,700	-
Utilities	1,700	2,144	2,143	1
Insurance	25,000	24,764	24,764	-
Total Fire Protection	<u>890,400</u>	<u>890,608</u>	<u>890,607</u>	<u>1</u>
CULTURE AND RECREATION				
White Pool Museum				
Utilities	400	413	412	1
Total White Pool Museum	<u>400</u>	<u>413</u>	<u>412</u>	<u>1</u>
Senior Citizen Centers				
Salaries	267,163	267,163	253,152	14,011
Employee Benefits	132,893	132,893	129,182	3,711
Auto Allowance	2,100	2,100	1,838	262
Travel and Education	2,500	2,500	10	2,490
Departmental Supplies and Expenses	17,630	18,610	14,527	4,083
Professional Services	14,000	14,000	8,837	5,163
Utilities	8,735	8,735	5,951	2,784
Insurance	3,270	3,270	3,113	157
Other	100,000	100,000	100,000	-
Total Senior Citizen Centers	<u>548,291</u>	<u>549,271</u>	<u>516,610</u>	<u>32,661</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CULTURE AND RECREATION (CONTINUED)				
Historical Commission				
Departmental Supplies and Expenses	\$ 15,000	15,000	2,000	13,000
Total Historical Commission	<u>15,000</u>	<u>15,000</u>	<u>2,000</u>	<u>13,000</u>
Parks				
Salaries	94,145	94,447	94,447	-
Employee Benefits	57,925	57,533	57,284	249
Allowances	-	-	-	-
Department Supplies and Expenses	13,046	13,046	2,971	10,075
Utilities	19,000	19,000	14,806	4,194
Insurance	1,922	2,012	2,010	2
Goldsmith	24,500	24,500	24,500	-
Total Parks	<u>210,538</u>	<u>210,538</u>	<u>196,018</u>	<u>14,520</u>
Total Culture and Recreation	<u>774,229</u>	<u>775,222</u>	<u>715,040</u>	<u>60,182</u>
LIBRARY				
Ector County Library				
Salaries	933,050	933,050	866,560	66,490
Employee Benefits	480,061	480,061	460,474	19,587
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	4,000	4,000	3,414	586
Departmental Supplies and Expenses	221,300	221,300	188,208	33,092
Professional Services	44,600	44,600	44,567	33
Utilities	5,985	12,985	10,101	2,884
Insurance	4,017	4,017	3,891	126
Total Library	<u>1,694,363</u>	<u>1,701,363</u>	<u>1,578,565</u>	<u>122,798</u>
MAINTENANCE				
Building Maintenance				
Salaries	1,264,181	1,264,181	1,189,735	74,446
Employee Benefits	678,379	678,366	657,962	20,404
Auto Allowance	8,700	8,713	8,712	1
Travel and Education	10,500	10,500	5,974	4,526
Departmental Supplies and Expenses	1,215,714	1,051,806	801,276	250,530
Professional Services	1,658	1,658	1,632	26
Utilities	1,303,950	1,473,917	1,469,244	4,673
Insurance	29,193	29,193	28,596	597
Other	42,000	42,000	26,692	15,308
Total Building Maintenance	<u>4,554,275</u>	<u>4,560,334</u>	<u>4,189,823</u>	<u>370,511</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
MAINTENANCE (CONTINUED)				
County Cemetery				
Salaries	\$ 325,973	325,973	313,147	12,826
Employee Benefits	171,759	171,759	167,524	4,235
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenses	84,640	82,640	36,936	45,704
Professional Services	4,300	6,300	6,086	214
Utilities	2,350	2,350	2,065	285
Insurance	8,316	8,316	7,983	333
Other	12,320	12,320	2,867	9,453
Total County Cemetery	<u>612,658</u>	<u>612,658</u>	<u>539,608</u>	<u>73,050</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenses	1,174,908	1,174,908	1,174,908	-
Total General Fund Vehicle Maintenance	<u>1,174,908</u>	<u>1,174,908</u>	<u>1,174,908</u>	<u>-</u>
Nondepartmental Maintenance				
Departmental Supplies and Expenses	-	-	-	-
Professional Services	-	1,725	1,725	-
Total Nondepartmental Maintenance	<u>-</u>	<u>1,725</u>	<u>1,725</u>	<u>-</u>
Total Maintenance	<u>6,341,841</u>	<u>6,349,625</u>	<u>5,906,064</u>	<u>443,561</u>
CONSERVATION OF NATURAL RESOURCES				
County Extension Agents				
Salaries	88,456	88,456	70,632	17,824
Employee Benefits	25,935	25,935	24,414	1,521
Auto Allowance	6,300	6,300	4,100	2,200
Travel and Education	10,500	8,500	6,152	2,348
Departmental Supplies and Expenses	9,701	9,701	9,219	482
Professional Services	575	2,575	1,170	1,405
Utilities	730	730	623	107
Insurance	282	282	264	18
Other	1,900	1,900	1,357	543
Total County Extension Agents	<u>144,379</u>	<u>144,379</u>	<u>117,931</u>	<u>26,448</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>148,379</u>	<u>148,379</u>	<u>121,931</u>	<u>26,448</u>
NONDEPARTMENTAL AND OTHER				
EMA				
Travel and Education	3,500	3,500	1,157	2,343
Professional Services	-	-	-	-
Utilities	-	-	-	-
Other	150	150	73	77
Total EMA	<u>3,650</u>	<u>3,650</u>	<u>1,230</u>	<u>2,420</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
NONDEPARTMENTAL AND OTHER (Continued)				
Nondepartmental				
Professional Services	\$ 36,126	36,091	36,091	-
Legal Services	-	25,021	25,020	1
Utilities	50	50	-	50
Other	25,000	8,391	8,390	1
Travel and Education	6,000	-	-	-
Total Nondepartmental	<u>67,176</u>	<u>69,553</u>	<u>69,501</u>	<u>52</u>
Insurance				
Insurance Expenses	128,700	128,700	128,700	-
Total Insurance Expense	<u>128,700</u>	<u>128,700</u>	<u>128,700</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenses	18,184	18,184	16,319	1,865
Other – Equipment Rental	1,424	1,424	1,422	2
Total Postage and Reproduction	<u>19,608</u>	<u>19,608</u>	<u>17,741</u>	<u>1,867</u>
Total Nondepartmental and Other	<u>219,134</u>	<u>221,511</u>	<u>217,172</u>	<u>4,339</u>
CAPITAL OUTLAY	<u>145,536</u>	<u>200,747</u>	<u>123,427</u>	<u>77,320</u>
Total Expenditures	<u>\$ 50,935,800</u>	<u>52,015,996</u>	<u>49,399,366</u>	<u>2,616,630</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
REVENUES				
Property Tax, Penalties and Interest	\$ 2,423,525	2,423,525	2,387,811	(35,714)
Investment Income	<u>2,000</u>	<u>2,000</u>	<u>3,916</u>	<u>1,916</u>
Total Revenues	<u>2,425,525</u>	<u>2,425,525</u>	<u>2,391,727</u>	<u>(33,798)</u>
EXPENDITURES				
Debt Service				
2010 General Obligation Refunding Bonds – Principal	325,000	325,000	325,000	-
2010 General Obligation Refunding Bonds – Interest	7,720	7,720	7,720	-
2010 Tax Notes – Principal	835,000	835,000	835,000	-
2010 Tax Notes – Interest	71,350	71,350	71,350	-
2012 Tax Notes – Principal	1,355,000	1,355,000	1,355,000	-
2012 Tax Notes – Interest	138,524	138,524	138,524	-
Fiscal Agent Fees	<u>1,500</u>	<u>1,500</u>	<u>500</u>	<u>1,000</u>
Total Expenditures	<u>2,734,094</u>	<u>2,734,094</u>	<u>2,733,094</u>	<u>1,000</u>
Deficiency of Revenues Over Expenditures	(308,569)	(308,569)	(341,367)	(32,798)
Fund Balance, Beginning of Year	<u>546,371</u>	<u>546,371</u>	<u>546,371</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 237,802</u>	<u>237,802</u>	<u>205,004</u>	<u>(32,798)</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2014

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 2,998	61,675	3,078
Investments	9,204	94,915	-
Accounts Receivable	2,919	-	47
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>15,121</u>	<u>156,590</u>	<u>3,125</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 4,051	6,644	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>4,051</u>	<u>6,644</u>	<u>-</u>
 FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	2,813	1,343	-
Imposed by Law	8,257	148,219	3,125
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Due to Other Funds/Deferred Revenues	-	-	-
Assigned	-	384	-
Unassigned Fund Balance	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>11,070</u>	<u>149,946</u>	<u>3,125</u>
Total Liabilities and Fund Balances	\$ <u>15,121</u>	<u>156,590</u>	<u>3,125</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2014

Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A	Meteor Crater
\$ 1,051	114,368	78,993	8,117	59,297	616
364,856	382,048	240,088	-	444	59,627
2,513	1,701	1,560	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>368,420</u>	<u>498,117</u>	<u>320,641</u>	<u>8,117</u>	<u>59,741</u>	<u>60,243</u>
\$ 12,831	297	-	12	4,293	617
-	-	-	-	-	-
-	-	-	8,103	55,444	-
-	-	-	-	-	-
<u>12,831</u>	<u>297</u>	<u>-</u>	<u>8,115</u>	<u>59,737</u>	<u>617</u>
-	-	-	-	-	-
12,831	4	-	12	4,293	617
342,758	497,816	320,641	8,103	-	59,009
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	55,444	-
-	-	-	(8,113)	(59,733)	-
<u>355,589</u>	<u>497,820</u>	<u>320,641</u>	<u>2</u>	<u>4</u>	<u>59,626</u>
\$ <u>368,420</u>	\$ <u>498,117</u>	<u>320,641</u>	<u>8,117</u>	<u>59,741</u>	<u>60,243</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2014

	Senior Citizens Title III-C Fund	JAG Grant Fund	Courthouse Security Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 240	-	12,005
Investments	137,687	-	80,932
Accounts Receivable	-	-	1,050
Due from Other Funds	-	-	-
Due from Other Governments	22,721	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ 160,648	-	93,987
	<u> </u>	<u> </u>	<u> </u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 22,398	-	6,038
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	22,398	-	6,038
	<u> </u>	<u> </u>	<u> </u>
FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	7,368	-	217
Imposed by Law	130,882	-	84,807
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Due to Other Funds/Deferred Revenues	-	-	-
Assigned	-	-	2,925
Unassigned Fund Balance	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	138,250	-	87,949
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	\$ 160,648	-	93,987
	<u> </u>	<u> </u>	<u> </u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2014

J.P. Technology Fund	Community and Rural Health Fund	TJJD Grant C	Immunization Fund	Mexican Consulate VDSM Program	Juvenile IV-E Program
\$ 5,610	6,637	-	27,605	-	380
45,611	-	4	424	-	23,186
71	366	-	230	-	-
-	-	10,000	-	-	-
-	2,986	4,731	11,282	-	-
<u>51,292</u>	<u>9,989</u>	<u>14,735</u>	<u>39,541</u>	<u>-</u>	<u>23,566</u>
\$ 931	9	4,510	431	-	905
-	-	-	129	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>931</u>	<u>9</u>	<u>4,510</u>	<u>560</u>	<u>-</u>	<u>905</u>
-	-	-	-	-	-
932	8	14	431	-	905
49,429	9,972	10,211	38,550	-	21,756
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>50,361</u>	<u>9,980</u>	<u>10,225</u>	<u>38,981</u>	<u>-</u>	<u>22,661</u>
<u>\$ 51,292</u>	<u>9,989</u>	<u>14,735</u>	<u>39,541</u>	<u>-</u>	<u>23,566</u>

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ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2014

	<u>TJJD Grant N</u>	<u>Court Technology Fund</u>	<u>CA Pre-Trial Intervention</u>
ASSETS			
Cash and Cash Equivalents	\$ 2,881	1,184	22,247
Investments	12,503	918	224,005
Accounts Receivable	-	193	1,800
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 15,384</u>	<u>2,295</u>	<u>248,052</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	10,118	-	5,085
Due to Other Funds	-	-	-
Deferred Revenue	5,266	-	-
Due to Other Governments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>15,384</u>	<u>-</u>	<u>5,085</u>
FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	10,118	-	1,349
Imposed by Law	5,266	2,295	241,618
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Due to Other Funds/Deferred Revenues	-	-	-
Assigned	-	-	-
Unassigned Fund Balance	<u>(15,384)</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>2,295</u>	<u>242,967</u>
Total Liabilities and Fund Balances	<u>\$ 15,384</u>	<u>2,295</u>	<u>248,052</u>

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**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2014**

	District Clerk Records Management	Sheriff HIDTA	Exec PPH-MCH	PPCPS/Hazards	Totals
ASSETS					
Cash and Cash Equivalents	\$ 21,967	-	1,171	8,507	440,627
Investments	-	-	-	60	1,676,512
Accounts Receivable	1,135	-	-	-	13,585
Due from Other Funds	-	-	-	-	10,000
Due from Other Governments	-	6,450	945	15,226	64,341
	<u>-</u>	<u>6,450</u>	<u>945</u>	<u>15,226</u>	<u>64,341</u>
Total Assets	<u>\$ 23,102</u>	<u>6,450</u>	<u>2,116</u>	<u>23,793</u>	<u>2,205,065</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	-	-	576	79,746
Due to Other Funds	-	6,450	1,171	-	7,750
Deferred Revenue	-	-	-	-	68,813
Due to Other Governments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>6,450</u>	<u>1,171</u>	<u>576</u>	<u>156,309</u>
FUND BALANCES					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	-
Restricted Fund Balance:					
Creditors	-	-	-	576	43,831
Imposed by Law	23,102	-	1,171	22,641	2,029,628
Federal or State Funds Grant Restrictions	-	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Due to Other Funds/Deferred Revenues	-	-	-	-	-
Assigned	-	-	-	-	58,753
Unassigned Fund Balance	-	-	(226)	-	(83,456)
	<u>-</u>	<u>-</u>	<u>(226)</u>	<u>-</u>	<u>(83,456)</u>
Total Fund Balances	<u>23,102</u>	<u>-</u>	<u>945</u>	<u>23,217</u>	<u>2,048,756</u>
Total Liabilities and Fund Balances	<u>\$ 23,102</u>	<u>6,450</u>	<u>2,116</u>	<u>23,793</u>	<u>2,205,065</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2014**

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	Records Management and Preservation Fund
REVENUES				
Intergovernmental Charges	\$ -	-	-	-
Charges for Current Services	103,811	16,741	-	83,766
Investment Income	16	196	6	1,613
Other	4,214	10,045	543	3,639
Total Revenues	<u>108,041</u>	<u>26,982</u>	<u>549</u>	<u>89,018</u>
EXPENDITURES				
Current				
Judicial	-	-	-	101,877
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	149,328	-	-	-
Election	-	605,401	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>149,328</u>	<u>605,401</u>	<u>-</u>	<u>101,877</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(41,287)</u>	<u>(578,419)</u>	<u>549</u>	<u>(12,859)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	25,716	603,264	-	-
Total Other Financing Sources (Uses)	<u>25,716</u>	<u>603,264</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(15,571)	24,845	549	(12,859)
Fund Balances, Beginning of Year	<u>26,641</u>	<u>125,101</u>	<u>2,576</u>	<u>368,448</u>
Fund Balances, End of Year	<u>\$ 11,070</u>	<u>149,946</u>	<u>3,125</u>	<u>355,589</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A	Meteor Crater	Senior Citizens Title III-C Fund	JAG Grant Fund
\$ -	-	75,058	688,996	-	136,304	602
283,832	240,408	323	52,144	39,529	323,356	-
1,654	242	9	51	81	66	-
-	3,000	-	-	-	-	-
<u>285,486</u>	<u>243,650</u>	<u>75,390</u>	<u>741,191</u>	<u>39,610</u>	<u>459,726</u>	<u>602</u>
141,544	-	-	-	-	-	-
-	-	-	-	-	-	602
-	-	75,482	741,191	-	-	-
-	-	-	-	-	-	-
-	-	-	-	26,916	321,556	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>141,544</u>	<u>-</u>	<u>75,482</u>	<u>741,191</u>	<u>26,916</u>	<u>321,556</u>	<u>602</u>
<u>143,942</u>	<u>-</u>	<u>(92)</u>	<u>-</u>	<u>12,694</u>	<u>138,170</u>	<u>-</u>
-	76,991	-	-	18,804	-	-
-	76,991	-	-	18,804	-	-
143,942	320,641	(92)	-	31,498	138,170	-
<u>353,878</u>	<u>-</u>	<u>94</u>	<u>4</u>	<u>28,128</u>	<u>80</u>	<u>-</u>
<u>\$ 497,820</u>	<u>320,641</u>	<u>2</u>	<u>4</u>	<u>59,626</u>	<u>138,250</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, 2014

	<u>Courthouse Security Fund</u>	<u>J.P. Technology Fund</u>	<u>Community and Rural Health Fund</u>	<u>TJJD Grant C</u>
REVENUES				
Intergovernmental Charges	\$ -	-	45,620	135,438
Charges for Current Services	77,872	31,342	28,354	10,000
Investment Income	96	53	-	41
Other	60	-	-	-
Total Revenues	<u>78,028</u>	<u>31,395</u>	<u>73,974</u>	<u>145,479</u>
EXPENDITURES				
Current				
Judicial	412,205	38,724	-	-
Law Enforcement	-	-	-	-
Correction	-	-	-	135,445
Health and Welfare	-	-	64,166	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Election	-	-	-	-
Capital Outlay	29,775	-	-	-
Total Expenditures	<u>441,980</u>	<u>38,724</u>	<u>64,166</u>	<u>135,445</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(363,952)</u>	<u>(7,329)</u>	<u>9,808</u>	<u>10,034</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	375,972	-	-	-
Total Other Financing Sources (Uses)	<u>375,972</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	12,020	(7,329)	9,808	10,034
Fund Balances, Beginning of Year	<u>75,929</u>	<u>57,690</u>	<u>172</u>	<u>191</u>
Fund Balances, End of Year	<u>\$ 87,949</u>	<u>50,361</u>	<u>9,980</u>	<u>10,225</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

Immunization Fund	Mexican Consulate VDSM Program	Juvenile IV-E Program	TJJJ Grant N	Court Technology Fund
\$ 189,093	16,004	-	109,479	-
164,680	-	-	4,240	8,332
24	2	14	3	7
-	-	-	-	-
<u>353,797</u>	<u>16,006</u>	<u>14</u>	<u>113,722</u>	<u>8,339</u>
-	-	-	-	-
-	-	-	-	-
-	-	9,974	113,722	-
316,588	16,004	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>316,588</u>	<u>16,004</u>	<u>9,974</u>	<u>113,722</u>	<u>-</u>
<u>37,209</u>	<u>2</u>	<u>(9,960)</u>	<u>-</u>	<u>8,339</u>
-	(19)	-	-	(9,119)
-	(19)	-	-	(9,119)
37,209	(17)	(9,960)	-	(780)
<u>1,772</u>	<u>17</u>	<u>32,621</u>	<u>-</u>	<u>3,075</u>
<u>\$ 38,981</u>	<u>-</u>	<u>22,661</u>	<u>-</u>	<u>2,295</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, 2014

	<u>CA Pre-Trial Intervention</u>	<u>District Clerk Records Management</u>
REVENUES		
Intergovernmental Charges	\$ -	-
Charges for Current Services	354,069	24,923
Investment Income	271	19
Other	159	-
Total Revenues	<u>354,499</u>	<u>24,942</u>
EXPENDITURES		
Current		
Judicial	276,701	1,840
Law Enforcement	-	-
Correction	-	-
Health and Welfare	-	-
Cultural-Recreation	-	-
Library	-	-
Election	-	-
Capital Outlay	61,735	-
Total Expenditures	<u>338,436</u>	<u>1,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>16,063</u>	<u>23,102</u>
OTHER FINANCING SOURCES (USES)		
Transfers In (Out)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Change in Fund Balances	16,063	23,102
Fund Balances, Beginning of Year	<u>226,904</u>	-
Fund Balances, End of Year	<u>\$ 242,967</u>	<u>23,102</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, 2014

	Sheriff HIDTA	Exec/ PPH-MCH	PPCPS/Hazards	Totals
REVENUES				
Intergovernmental Charges	\$ 6,450	59,530	101,790	1,564,364
Charges for Current Services	-	-	68,896	1,916,618
Investment Income	-	-	4	4,468
Other	-	-	-	21,660
Total Revenues	<u>6,450</u>	<u>59,530</u>	<u>170,690</u>	<u>3,507,110</u>
EXPENDITURES				
Current				
Judicial	-	-	-	972,891
Law Enforcement	6,450	-	-	7,052
Correction	-	-	-	1,075,814
Health and Welfare	-	58,585	147,473	602,816
Cultural-Recreation	-	-	-	348,472
Library	-	-	-	149,328
Election	-	-	-	605,401
Capital Outlay	-	-	-	91,510
Total Expenditures	<u>6,450</u>	<u>58,585</u>	<u>147,473</u>	<u>3,853,284</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>945</u>	<u>23,217</u>	<u>(346,174)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	-	1,091,609
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,091,609</u>
Net Change in Fund Balances	-	945	23,217	745,435
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,303,321</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>945</u>	<u>23,217</u>	<u>2,048,756</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, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 105,000	105,000	103,811	(1,189)
Investment Income	100	100	16	(84)
Other	2,500	2,500	4,214	1,714
Total Revenues	<u>107,600</u>	<u>107,600</u>	<u>108,041</u>	<u>441</u>
EXPENDITURES				
Library				
Salaries	54,294	54,294	53,586	708
Employee Benefits	24,645	24,643	23,916	727
Departmental Supplies and Expenses	71,578	71,578	71,452	126
Utilities	155	155	138	17
Insurance	235	237	236	1
Total Expenditures	<u>150,907</u>	<u>150,907</u>	<u>149,328</u>	<u>1,579</u>
Excess (Deficiency) of Revenues Over Expenditures	(43,307)	(43,307)	(41,287)	2,020
OTHER FINANCING SOURCES				
Transfer In	25,716	25,716	25,716	-
Total Other Financing Sources	<u>25,716</u>	<u>25,716</u>	<u>25,716</u>	<u>-</u>
Net Change in Fund Balance	(17,591)	(17,591)	(15,571)	2,020
Fund Balance, Beginning of Year	<u>26,641</u>	<u>26,641</u>	<u>26,641</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,050</u>	<u>9,050</u>	<u>11,070</u>	<u>2,020</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, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	9,875	16,741	6,866
Investment Income	100	100	196	96
Other	-	4,000	10,045	6,045
	<u>100</u>	<u>13,975</u>	<u>26,982</u>	<u>13,007</u>
EXPENDITURES				
Election				
Salaries	326,986	310,611	307,453	3,158
Employee Benefits	116,772	116,743	116,466	277
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	4,400	8,400	7,753	647
Departmental Supplies and Expenses	144,725	173,133	165,220	7,913
Professional Services	480	-	-	-
Legal Expenses	2,500	3,956	3,955	1
Utilities	1,500	1,521	1,521	-
Insurance	1,207	1,236	1,233	3
	<u>600,370</u>	<u>617,400</u>	<u>605,401</u>	<u>11,999</u>
Excess (Deficiency) of Revenues Over Expenditures	(600,270)	(603,425)	(578,419)	25,006
OTHER FINANCING SOURCES				
Transfer In	603,271	603,271	603,264	(7)
	<u>603,271</u>	<u>603,271</u>	<u>603,264</u>	<u>(7)</u>
Net Change in Fund Balance	3,001	(154)	24,845	24,999
Fund Balance, Beginning of Year	125,101	125,101	125,101	-
Fund Balance, End of Year	<u>\$ 128,102</u>	<u>124,947</u>	<u>149,946</u>	<u>24,999</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 10	10	6	(4)
Other	750	750	543	(207)
Total Revenues	<u>760</u>	<u>760</u>	<u>549</u>	<u>(211)</u>
EXPENDITURES				
Judicial	-	-	-	-
Contributions	1,653	1,653	-	1,653
Total Expenditures	<u>1,653</u>	<u>1,653</u>	<u>-</u>	<u>1,653</u>
Excess (Deficiency) of Revenues Over Expenditures	(893)	(893)	549	1,442
Fund Balance, Beginning of Year	<u>2,576</u>	<u>2,576</u>	<u>2,576</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,683</u>	<u>1,683</u>	<u>3,125</u>	<u>1,442</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 82,800	82,800	83,766	966
Investment Income	500	500	1,613	1,113
Other	-	-	3,639	3,639
	<u>83,300</u>	<u>83,300</u>	<u>89,018</u>	<u>5,718</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	4,471	4,471	3,422	1,049
Professional Services	108,750	108,750	98,455	10,295
	<u>113,221</u>	<u>113,221</u>	<u>101,877</u>	<u>11,344</u>
Excess of Revenues Over Expenditures	(29,921)	(29,921)	(12,859)	17,062
Fund Balance, Beginning of Year	<u>368,448</u>	<u>368,448</u>	<u>368,448</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 338,527</u>	<u>338,527</u>	<u>355,589</u>	<u>17,062</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 145,000	145,000	283,832	138,832
Investment Income	500	500	1,654	1,154
Total Revenues	<u>145,500</u>	<u>145,500</u>	<u>285,486</u>	<u>139,986</u>
EXPENDITURES				
Judicial				
Salaries	13,104	13,104	9,598	3,506
Employee Benefits	3,053	3,053	2,190	863
Travel and Education	3,960	3,960	3,494	466
Departmental Supplies and Expenses	12,100	14,560	13,761	799
Professional Services	112,575	112,575	112,451	124
Utilities	3,000	3,000	-	3,000
Insurance	66	66	50	16
Total Expenditures	<u>147,858</u>	<u>150,318</u>	<u>141,544</u>	<u>8,774</u>
Excess of Revenues Over Expenditures	(2,358)	(4,818)	143,942	148,760
Fund Balance, Beginning of Year	<u>353,878</u>	<u>353,878</u>	<u>353,878</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 351,520</u>	<u>349,060</u>	<u>497,820</u>	<u>148,760</u>

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ECTOR COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	-	-	-
Charges for Current Services	120,000	120,000	240,408	120,408
Investment Income	300	300	242	(58)
Other	-	-	3,000	3,000
	<u>120,300</u>	<u>120,300</u>	<u>243,650</u>	<u>123,350</u>
EXPENDITURES				
Judicial				
Professional Services	<u>120,000</u>	<u>120,000</u>	-	<u>120,000</u>
	<u>120,000</u>	<u>120,000</u>	-	<u>120,000</u>
OTHER FINANCING SOURCES				
Transfer In	-	-	<u>76,991</u>	<u>76,991</u>
Excess of Revenues Over Expenditures	300	300	320,641	320,341
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u><u>\$ 300</u></u>	<u><u>300</u></u>	<u><u>320,641</u></u>	<u><u>320,341</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 75,927	76,688	75,058	(1,630)
Changes for Current Services	-	-	323	323
Investment Income	50	50	9	(41)
Total Revenues	<u>75,977</u>	<u>76,738</u>	<u>75,390</u>	<u>(1,348)</u>
EXPENDITURES				
Correction				
Salaries	38,480	39,093	39,091	2
Employee Benefits	20,962	21,049	21,049	-
Insurance	743	804	800	4
Contract Services	15,742	14,542	14,542	-
Total Expenditures	<u>75,927</u>	<u>75,488</u>	<u>75,482</u>	<u>6</u>
Excess (Deficiency) of Revenues Over Expenditures	50	1,250	(92)	(1,342)
Fund Balance, Beginning of Year	<u>94</u>	<u>94</u>	<u>94</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 144</u>	<u>1,344</u>	<u>2</u>	<u>(1,342)</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 681,533	688,995	688,996	1
Charges for Current Services	85,634	85,634	52,144	(33,490)
Investment Income	-	2	51	49
	<u>767,167</u>	<u>774,631</u>	<u>741,191</u>	<u>(33,440)</u>
EXPENDITURES				
Correction				
Salaries	507,875	510,504	484,280	26,224
Employee Benefits	225,494	225,928	219,154	6,774
Departmental Supplies and Expenses	24,062	28,210	28,209	1
Insurance	9,736	9,992	9,548	444
	<u>767,167</u>	<u>774,634</u>	<u>741,191</u>	<u>33,443</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(3)	-	3
Fund Balance, Beginning of Year	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4</u>	<u>1</u>	<u>4</u>	<u>3</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	-	39,529	39,529
Investment Income	50	50	81	31
Other	-	-	-	-
Total Revenues	<u>50</u>	<u>50</u>	<u>39,610</u>	<u>39,560</u>
EXPENDITURES				
Culture - Recreation				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies	1,110	1,475	1,471	4
Professional Services	18,000	18,000	18,000	-
Utilities	6,890	7,445	7,445	-
Insurance	-	-	-	-
Total Expenditures	<u>26,000</u>	<u>26,920</u>	<u>26,916</u>	<u>4</u>
Excess (Deficiency) of Revenues Over Expenditures	(25,950)	(26,870)	12,694	39,564
OTHER FINANCING SOURCES				
Transfer In	<u>18,804</u>	<u>18,804</u>	<u>18,804</u>	<u>-</u>
Net Change in Fund Balance	(7,146)	(8,066)	31,498	39,564
Fund Balance, Beginning of Year	<u>28,128</u>	<u>28,128</u>	<u>28,128</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 20,982</u>	<u>20,062</u>	<u>59,626</u>	<u>39,564</u>

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ECTOR 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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 143,865	143,865	136,304	(7,561)
Charges for Current Services	222,960	222,960	323,356	100,396
Investment Income	-	-	66	66
Other	-	-	-	-
Total Revenues	<u>366,825</u>	<u>366,825</u>	<u>459,726</u>	<u>92,901</u>
EXPENDITURES				
Culture - Recreation				
Salaries	108,993	108,993	96,279	12,714
Employee Benefits	37,382	37,382	34,627	2,755
Departmental Supplies and Expenses	29,472	29,472	28,847	625
Professional Services	189,401	189,401	160,501	28,900
Utilities	-	-	-	-
Insurance	1,577	1,577	1,302	275
Total Expenditures	<u>366,825</u>	<u>366,825</u>	<u>321,556</u>	<u>45,269</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	138,170	138,170
Fund Balance, Beginning of Year	<u>80</u>	<u>80</u>	<u>80</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 80</u></u>	<u><u>80</u></u>	<u><u>138,250</u></u>	<u><u>138,170</u></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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 2,510	602	602	-
Total Revenues	<u>2,510</u>	<u>602</u>	<u>602</u>	<u>-</u>
EXPENDITURES				
Law Enforcement				
Salaries	1,960	471	471	-
Employee Benefits	477	113	113	-
Departmental Supplies and Other Expenses	-	-	-	-
Insurance	<u>73</u>	<u>18</u>	<u>18</u>	<u>-</u>
Total Expenditures	<u>2,510</u>	<u>602</u>	<u>602</u>	<u>-</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
COURTHOUSE SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2014**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 72,500	72,500	77,872	5,372
Investment Income	100	100	96	(4)
Other	-	-	60	60
Total Revenues	<u>72,600</u>	<u>72,600</u>	<u>78,028</u>	<u>5,428</u>
EXPENDITURES				
Judicial				
Salaries	269,359	276,733	276,731	2
Employee Benefits	122,727	122,225	122,224	1
Departmental Supplies and Other Expenses	16,949	17,060	7,290	9,770
Utilities	2,875	2,764	690	2,074
Insurance	5,129	5,271	5,270	1
Capital Outlay	29,775	29,775	29,775	-
Total Expenditures	<u>446,814</u>	<u>453,828</u>	<u>441,980</u>	<u>11,848</u>
Excess (Deficiency) of Revenues Over Expenditures	(374,214)	(381,228)	(363,952)	17,276
OTHER FINANCING SOURCES				
Transfer In	<u>375,974</u>	<u>375,974</u>	<u>375,972</u>	<u>(2)</u>
Net Change in Fund Balance	1,760	(5,254)	12,020	17,274
Fund Balance, Beginning of Year	<u>75,929</u>	<u>75,929</u>	<u>75,929</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 77,689</u>	<u>70,675</u>	<u>87,949</u>	<u>17,274</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 31,500	31,500	31,342	(158)
Investment Income	500	500	53	(447)
Total Revenues	<u>32,000</u>	<u>32,000</u>	<u>31,395</u>	<u>(605)</u>
EXPENDITURES				
Judicial				
Travel and Education	5,000	5,000	3,864	1,136
Department Supplies	<u>53,075</u>	<u>53,075</u>	<u>34,860</u>	<u>18,215</u>
Total Expenditures	<u>58,075</u>	<u>58,075</u>	<u>38,724</u>	<u>19,351</u>
Excess (Deficiency) of Revenues Over Expenditures	(26,075)	(26,075)	(7,329)	18,746
Fund Balance, Beginning of Year	<u>57,690</u>	<u>57,690</u>	<u>57,690</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 31,615</u>	<u>31,615</u>	<u>50,361</u>	<u>18,746</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 40,748	41,137	45,620	4,483
Charges for Current Services	28,354	25,800	28,354	2,554
Investment Income	-	-	-	-
Total Revenues	<u>69,102</u>	<u>66,937</u>	<u>73,974</u>	<u>7,037</u>
EXPENDITURES				
Health and Welfare				
Salaries	25,626	25,804	25,796	8
Employee Benefits	17,968	17,995	17,958	37
Indirect Expenses	25,375	22,985	20,278	2,707
Insurance	133	153	134	19
Total Expenditures	<u>69,102</u>	<u>66,937</u>	<u>64,166</u>	<u>2,771</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>9,808</u>	<u>9,808</u>
Fund Balance, Beginning of Year	<u>172</u>	<u>172</u>	<u>172</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 172</u></u>	<u><u>172</u></u>	<u><u>9,980</u></u>	<u><u>9,808</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 135,153	130,706	135,438	4,732
Charges for Current Services	-	4,785	10,000	5,215
Investment Income	50	50	41	(9)
	<u>135,203</u>	<u>135,541</u>	<u>145,479</u>	<u>9,938</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	40,414	40,683	40,681	2
Employee Benefits	21,413	21,459	21,428	31
Travel and Education	72,546	72,546	72,540	6
Department Supplies and Expenses	-	-	-	-
Professional Services	-	-	-	-
Insurance	780	803	796	7
	<u>780</u>	<u>803</u>	<u>796</u>	<u>7</u>
Total Expenditures	<u>135,153</u>	<u>135,491</u>	<u>135,445</u>	<u>46</u>
Excess (Deficiency) of Revenues Over Expenditures	50	50	10,034	9,984
Fund Balance, Beginning of Year	<u>191</u>	<u>191</u>	<u>191</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 241</u>	<u>241</u>	<u>10,225</u>	<u>9,984</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 191,873	177,812	189,093	11,281
Charges for Current Services	184,571	182,075	164,680	(17,395)
Investment Income	-	-	24	24
	<u>376,444</u>	<u>359,887</u>	<u>353,797</u>	<u>(6,090)</u>
EXPENDITURES				
Health and Welfare				
Salaries	150,259	136,098	125,666	10,432
Employee Benefits	82,994	81,219	70,937	10,282
Indirect Expenses	135,810	123,765	101,670	22,095
Travel and Education	3,000	2,541	2,370	171
Departmental Supplies and Expenses	3,600	15,533	15,306	227
Insurance	781	731	639	92
	<u>376,444</u>	<u>359,887</u>	<u>316,588</u>	<u>43,299</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>37,209</u>	<u>37,209</u>
Fund Balance, Beginning of Year	<u>1,772</u>	<u>1,772</u>	<u>1,772</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,772</u>	<u>1,772</u>	<u>38,981</u>	<u>37,209</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	16,005	16,004	(1)
Charges for Current Services	-	-	-	-
Investment Income	-	-	2	2
	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Total Revenues	<u>-</u>	<u>16,005</u>	<u>16,006</u>	<u>1</u>
EXPENDITURES				
Health Department	-	-	-	-
Salaries	9,833	16,005	16,004	1
	<u>9,833</u>	<u>16,005</u>	<u>16,004</u>	<u>1</u>
Excess of Revenues Over Expenditures	(9,833)	-	2	2
OTHER FINANCING SOURCES				
Transfer Out	-	-	(19)	(19)
	<u>-</u>	<u>-</u>	<u>(19)</u>	<u>(19)</u>
Total Other Financing Services	<u>-</u>	<u>-</u>	<u>(19)</u>	<u>(19)</u>
Net Change in Fund Balance	(9,833)	-	(17)	(17)
Fund Balance, Beginning of Year	<u>17</u>	<u>17</u>	<u>17</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ (9,816)</u></u>	<u><u>17</u></u>	<u><u>-</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	-	-	-
Investment Income	-	-	14	14
Total Revenues	-	-	14	14
EXPENDITURES				
Correction				
Salaries	-	-	-	-
Travel and Education	-	17,310	4,134	13,176
Departmental Supplies and Expenses	-	-	-	-
Professional Services	-	3,572	2,202	1,370
Utilities	-	3,638	3,638	-
Total Expenditures	-	24,520	9,974	14,546
Excess (Deficiency) of Revenues Over Expenditures	-	(24,520)	(9,960)	14,560
Fund Balance, Beginning of Year	<u>32,621</u>	<u>32,621</u>	<u>32,621</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 32,621</u>	<u>8,101</u>	<u>22,661</u>	<u>14,560</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 108,047	109,479	109,479	-
Charges for Current Services	-	4,240	4,240	-
Investment Income	-	4	3	(1)
	<u>108,047</u>	<u>113,723</u>	<u>113,722</u>	<u>(1)</u>
Total Revenues	<u>108,047</u>	<u>113,723</u>	<u>113,722</u>	<u>(1)</u>
EXPENDITURES				
Correction				
Professional Services	<u>108,047</u>	<u>113,723</u>	<u>113,722</u>	<u>1</u>
	<u>108,047</u>	<u>113,723</u>	<u>113,722</u>	<u>1</u>
Total Expenditures	<u>108,047</u>	<u>113,723</u>	<u>113,722</u>	<u>1</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
COURT TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 7,000	7,000	8,332	1,332
Investment Income	25	25	7	(18)
Total Revenues	<u>7,025</u>	<u>7,025</u>	<u>8,339</u>	<u>1,314</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	7,025	7,025	8,339	1,314
OTHER FINANCING SOURCES (USES)				
Transfer Out	<u>(9,119)</u>	<u>(9,119)</u>	<u>(9,119)</u>	<u>-</u>
Net Change in Fund Balance	(2,094)	(2,094)	(780)	1,314
Fund Balance, Beginning of Year	<u>3,075</u>	<u>3,075</u>	<u>3,075</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 981</u>	<u>981</u>	<u>2,295</u>	<u>1,314</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 275,000	275,000	354,069	79,069
Investment Income	500	500	271	(229)
Other	-	-	159	159
	<u>275,500</u>	<u>275,500</u>	<u>354,499</u>	<u>78,999</u>
EXPENDITURES				
Judicial				
Salaries	152,969	171,294	167,286	4,008
Employee Benefits	71,624	86,131	86,123	8
Travel and Education	10,000	10,000	7,787	2,213
Departmental Supplies and Other Expenses	25,500	25,500	10,543	14,957
Utilities	800	800	-	800
Insurance	5,043	5,043	4,962	81
Professional Services	20,000	20,000	-	20,000
Capital Outlay	67,500	67,500	61,735	5,765
	<u>353,436</u>	<u>386,268</u>	<u>338,436</u>	<u>47,832</u>
Excess (Deficiency) of Revenues Over Expenditures	(77,936)	(110,768)	16,063	126,831
Fund Balance, Beginning of Year	<u>226,904</u>	<u>226,904</u>	<u>226,904</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 148,968</u>	<u>116,136</u>	<u>242,967</u>	<u>126,831</u>

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ECTOR COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 20,000	20,000	24,923	4,923
Investment Income	100	100	19	(81)
Total Revenues	<u>20,100</u>	<u>20,100</u>	<u>24,942</u>	<u>4,842</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Other Expenses	<u>2,000</u>	<u>2,000</u>	<u>1,840</u>	<u>160</u>
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>1,840</u>	<u>160</u>
Excess (Deficiency) of Revenues Over Expenditures	18,100	18,100	23,102	5,002
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 18,100</u>	<u>18,100</u>	<u>23,102</u>	<u>5,002</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	8,000	6,450	(1,550)
Total Revenues	-	8,000	6,450	(1,550)
EXPENDITURES				
Law Enforcement				
Salaries	-	6,354	5,141	1,213
Employee Benefits	-	1,410	1,210	200
Insurance	-	234	99	135
Other Expense	-	2	-	2
Total Expenditures	-	8,000	6,450	1,550
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 125,000	125,000	59,530	(65,470)
Total Revenues	<u>125,000</u>	<u>125,000</u>	<u>59,530</u>	<u>(65,470)</u>
EXPENDITURES				
Health Welfare				
Professional Services	106,250	106,250	50,383	55,867
Indirect expenses	<u>18,750</u>	<u>18,750</u>	<u>8,202</u>	<u>10,548</u>
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>58,585</u>	<u>66,415</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	945	945
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>945</u>	<u>945</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, 2014

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 105,146	99,565	101,790	2,225
Charges for Current Services	51,602	55,799	68,896	13,097
Investment Income	-	-	4	4
	<u>156,748</u>	<u>155,364</u>	<u>170,690</u>	<u>15,326</u>
Total Revenues				
EXPENDITURES				
Health and Welfare				
Salaries	62,143	64,360	62,028	2,332
Employee Benefits	26,472	26,508	26,378	130
Travel and Education	5,713	5,663	4,245	1,418
Departmental Supplies and Other Expenses	7,697	6,842	5,512	1,330
Indirect expenses	51,610	48,780	46,279	2,501
Utilities	2,790	2,892	2,731	161
Insurance	323	319	300	19
	<u>156,748</u>	<u>155,364</u>	<u>147,473</u>	<u>7,891</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>23,217</u>	<u>23,217</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>-</u>	<u>23,217</u>	<u>23,217</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, 2014**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 43,700	84,679	1,121,162	1,249,541
Investments	763,860	365,778	4,434,698	5,564,336
Accounts Receivable	1,996	0	12,711	14,707
Inventories	70,290	-	-	70,290
Total Current Assets	<u>879,846</u>	<u>450,457</u>	<u>5,568,571</u>	<u>6,898,874</u>
PROPERTY, PLANT AND EQUIPMENT				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	7,930,352	-	-	7,930,352
Less Accumulated Depreciation	<u>(7,068,260)</u>	<u>-</u>	<u>-</u>	<u>(7,068,260)</u>
Net Property, Plant and Equipment	<u>1,616,286</u>	<u>-</u>	<u>-</u>	<u>1,616,286</u>
Total Assets	<u>2,496,132</u>	<u>450,457</u>	<u>5,568,571</u>	<u>8,515,160</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	203,620	162,796	1,686,514	2,052,930
Unearned Revenue	7,037	-	1,426	8,463
Due to other Governments	<u>-</u>	<u>-</u>	<u>69,980</u>	<u>69,980</u>
Total Liabilities	<u>210,657</u>	<u>162,796</u>	<u>1,757,920</u>	<u>2,131,373</u>
NET POSITION				
Invested in Capital Assets	1,616,286	-	-	1,616,286
Unrestricted	<u>669,189</u>	<u>287,661</u>	<u>3,810,651</u>	<u>4,767,501</u>
Total Net Position	<u>\$ 2,285,475</u>	<u>287,661</u>	<u>3,810,651</u>	<u>6,383,787</u>

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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, 2014**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
OPERATING REVENUES				
Charges for Current Services	\$ 1,980,105	161,000	9,301,806	11,442,911
Other Revenue	18,865	-	457,205	476,070
Total Operating Revenues	<u>1,998,970</u>	<u>161,000</u>	<u>9,759,011</u>	<u>11,918,981</u>
OPERATING EXPENSES				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies and Expenses	727,693	-	11,730	739,423
Repairs and Maintenance	224,538	-	-	224,538
Professional Service	870,878	43,121	421,676	1,335,675
Utilities	26,963	-	1,725	28,688
Insurance	5,187	409,998	961,991	1,377,176
Depreciation Expense	711,185	-	-	711,185
Claims	-	7,500	7,307,175	7,314,675
Other Expense	12,480	-	-	12,480
Total Operating Expenses	<u>2,578,924</u>	<u>460,619</u>	<u>8,704,297</u>	<u>11,743,840</u>
Operating Income (Loss)	<u>(579,954)</u>	<u>(299,619)</u>	<u>1,054,714</u>	<u>175,141</u>
NONOPERATING REVENUES				
Investment Income	1,422	3,413	4,990	9,825
Gain (Loss) on Retirement of Assets	27,163	-	-	27,163
Total Nonoperating Revenues	<u>28,585</u>	<u>3,413</u>	<u>4,990</u>	<u>36,988</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	<u>(551,369)</u>	<u>(296,206)</u>	<u>1,059,704</u>	<u>212,129</u>
CAPITAL CONTRIBUTIONS	<u>79,415</u>	<u>-</u>	<u>-</u>	<u>79,415</u>
Change in Net Position	(471,954)	(296,206)	1,059,704	291,544
Net Position, Beginning of Year	<u>2,757,429</u>	<u>583,867</u>	<u>2,750,947</u>	<u>6,092,243</u>
Net Position, End of Year	<u>\$ 2,285,475</u>	<u>287,661</u>	<u>3,810,651</u>	<u>6,383,787</u>

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2014
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	\$ 1,983,907	161,000	9,365,788	11,510,695
Cash Received from Other Income	(147,910)	2,586	780,153	634,829
Cash Paid to Employees	-	-	-	-
Cash Paid for Goods and Services	(1,832,499)	(460,619)	(8,704,297)	(10,997,415)
Net Cash Provided By Operating Activities	<u>3,498</u>	<u>(297,033)</u>	<u>1,441,644</u>	<u>1,148,109</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition Of Capital Assets	(876,202)	-	-	(876,202)
Proceeds from Sale of Capital Assets	322,383	-	-	322,383
Net Cash Provided By Capital and Related Financing Activities	<u>(553,819)</u>	<u>-</u>	<u>-</u>	<u>(553,819)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(551,000)	(462,585)	(3,378,825)	(4,392,410)
Proceeds from Sale of Investments	893,562	634,603	1,719,372	3,247,537
Investment Income Received on Investments	1,422	3,413	4,990	9,825
Net Cash Provided By Investing Activities	<u>343,984</u>	<u>175,431</u>	<u>(1,654,463)</u>	<u>(1,135,048)</u>
Net Increase (Decrease) in Cash	(206,337)	(121,602)	(212,819)	(540,758)
Cash at Beginning of Year	<u>250,037</u>	<u>206,281</u>	<u>1,333,981</u>	<u>1,790,299</u>
Cash at End of Year	<u>\$ 43,700</u>	<u>84,679</u>	<u>1,121,162</u>	<u>1,249,541</u>

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ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014
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)	\$ (579,954)	(299,619)	1,054,714	175,141
Adjustments to Reconcile Operating Income				
Depreciation	711,185	-	-	711,185
Decrease (Increase) in Accounts Receivable	3,802	-	63,982	67,784
Decrease (Increase) in Inventories	35,240	-	-	35,240
Increase (Decrease) in Accounts Payable	(173,812)	2,586	322,894	151,668
Increase (Decrease) in Compensated Absences	-	-	-	-
Increase (Decrease) in Unearned Revenue	7,037	-	54	7,091
Total Adjustments	583,452	2,586	386,930	972,968
Net Cash Provided By Operating Activities	\$ 3,498	(297,033)	1,441,644	1,148,109

**NONCASH INVESTING CAPITAL AND
FINANCIAL ACTIVITIES**

During fiscal year ended September 30, 2014,
the Vehicle Maintenance fund acquired capital
assets of \$79,415 through capital contribution.

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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
Historical Commission
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, 2014

	Adult Probation	Adult Probation I.S.P.	Adult Probation S.A.F.P.F. Support Group	Adult Probation Sex Offender Caseload
ASSETS				
Cash and Cash Equivalents	\$ 30,383	10,717	11,415	36,594
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	\$ 30,383	10,717	11,415	36,594
LIABILITIES				
Accounts Payable	\$ -	18	15	1,311
Due to Other Governments	-	-	-	-
Deposits	30,383	10,699	11,400	35,283
Total Liabilities	\$ 30,383	10,717	11,415	36,594

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
\$ 6,702	296,885	196,665	43,545	23,800	8,937	673,942
-	1,008,185	23,192	21,783	30,535	-	-
-	113,170	104	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,702</u>	<u>1,418,240</u>	<u>219,961</u>	<u>65,328</u>	<u>54,335</u>	<u>8,937</u>	<u>673,942</u>
\$ 15	3,719	699	22,150	760	8,937	-
-	1,821	-	-	10	-	-
6,687	1,412,700	219,262	43,178	53,565	-	673,942
<u>\$ 6,702</u>	<u>1,418,240</u>	<u>219,961</u>	<u>65,328</u>	<u>54,335</u>	<u>8,937</u>	<u>673,942</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2014

	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	\$ 3,658	16,423	234	898,339	519	9,200
Investments	-	-	-	-	-	264,661
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$ <u>3,658</u>	<u>16,423</u>	<u>234</u>	<u>898,339</u>	<u>519</u>	<u>273,861</u>
LIABILITIES						
Accounts Payable	\$ -	-	-	-	-	234,119
Due to Other Governments	-	16,423	-	-	420	-
Deposits	3,658	-	234	898,339	99	39,742
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ <u>3,658</u>	<u>16,423</u>	<u>234</u>	<u>898,339</u>	<u>519</u>	<u>273,861</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
\$	14,905	416	-	1,164	8,035	137,222	188,402	1,013,001
	-	787	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	<u>14,905</u>	<u>1,203</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>137,222</u>	<u>188,402</u>	<u>1,013,001</u>
\$	194	-	-	-	4,313	2,102	-	-
	-	-	-	-	3,722	-	-	-
	14,711	1,203	-	1,164	-	135,120	188,402	1,013,001
\$	<u>14,905</u>	<u>1,203</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>137,222</u>	<u>188,402</u>	<u>1,013,001</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2014

	District Clerk Trust Account	Elections Officer Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
ASSETS					
Cash and Cash Equivalents	\$ 1,824,196	13,854	598	159,225	75,278
Investments	1,598,180	4,023	-	130,643	-
Due from Other Governments	-	-	-	39,228	-
Accounts Receivable	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>3,422,376</u>	<u>17,877</u>	<u>598</u>	<u>329,096</u>	<u>75,278</u>
LIABILITIES					
Accounts Payable	\$ -	-	-	-	75,278
Due to Other Governments	-	-	-	-	-
Deposits	3,422,376	17,877	598	329,096	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>3,422,376</u>	<u>17,877</u>	<u>598</u>	<u>329,096</u>	<u>75,278</u>

	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 Fund
\$	-	33,408	698	149,372	113	13,794	1,255
	-	-	-	281,291	2,007	18,632	1,013
	-	-	-	-	-	-	-
	-	-	-	4,578	-	-	-
\$	<u>-</u>	<u>33,408</u>	<u>698</u>	<u>435,241</u>	<u>2,120</u>	<u>32,426</u>	<u>2,268</u>
\$	-	-	-	6,594	-	-	1,463
	-	-	-	-	-	-	-
	-	33,408	698	428,647	2,120	32,426	805
\$	<u>-</u>	<u>33,408</u>	<u>698</u>	<u>435,241</u>	<u>2,120</u>	<u>32,426</u>	<u>2,268</u>

ECTOR COUNTY, TEXAS
 AGENCY FUNDS
 COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
 SEPTEMBER 30, 2014

	<u>Sheriff's Bond</u>	<u>Sheriff's Criminal Forfeiture Fund</u>
ASSETS		
Cash and Cash Equivalents	73,206	190,979
Investments	-	323,621
Due from Other Governments	-	-
Accounts Receivable	-	-
	<u>73,206</u>	<u>514,600</u>
Total Assets	<u>73,206</u>	<u>514,600</u>
LIABILITIES		
Accounts Payable	-	96,087
Due to Other Governments	-	-
Deposits	73,206	418,513
	<u>73,206</u>	<u>418,513</u>
Total Liabilities	<u>73,206</u>	<u>514,600</u>

	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
\$	20,559	5,580	1,337,739	608,278	776	5,699	8,145,710
	-	3,009	-	-	24,611	501	3,736,674
	-	-	-	-	693	-	153,195
	-	-	-	-	-	-	4,578
\$	<u>20,559</u>	<u>8,589</u>	<u>1,337,739</u>	<u>608,278</u>	<u>26,080</u>	<u>6,200</u>	<u>12,040,157</u>
\$	-	287	-	-	-	1,499	459,560
	-	-	1,337,739	608,278	-	-	1,968,413
	<u>20,559</u>	<u>8,302</u>	<u>-</u>	<u>-</u>	<u>26,080</u>	<u>4,701</u>	<u>9,612,184</u>
\$	<u>20,559</u>	<u>8,589</u>	<u>1,337,739</u>	<u>608,278</u>	<u>26,080</u>	<u>6,200</u>	<u>12,040,157</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED SEPTEMBER 30, 2014**

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION				
Cash and Cash Equivalents	\$ 33,516	1,668,614	1,671,747	30,383
Total Assets	<u>\$ 33,516</u>	<u>1,668,614</u>	<u>1,671,747</u>	<u>30,383</u>
Deposits	\$ 33,516	1,668,614	1,671,747	30,383
Total Liabilities	<u>\$ 33,516</u>	<u>1,668,614</u>	<u>1,671,747</u>	<u>30,383</u>
ADULT PROBATION I.S.P.				
Cash and Cash Equivalents	\$ 11,153	62,579	63,015	10,717
Investments	63	-	63	-
Total Assets	<u>\$ 11,216</u>	<u>62,579</u>	<u>63,078</u>	<u>10,717</u>
Accounts Payable	\$ 17	1	-	18
Due to Other Governments	-	-	-	-
Deposits	11,199	62,579	63,079	10,699
Total Liabilities	<u>\$ 11,216</u>	<u>62,580</u>	<u>63,079</u>	<u>10,717</u>
ADULT PROBATION S.A.F.P.F. SUPPORT GROUP				
Cash and Cash Equivalents	\$ 13,970	58,968	61,523	11,415
Investments	271	-	271	-
Total Assets	<u>\$ 14,241</u>	<u>58,968</u>	<u>61,794</u>	<u>11,415</u>
Accounts Payable	\$ 17	-	2	15
Due to Other Governments	3,257	-	3,257	-
Deposits	10,967	58,968	58,535	11,400
Total Liabilities	<u>\$ 14,241</u>	<u>58,968</u>	<u>61,794</u>	<u>11,415</u>
ADULT PROBATION SEX OFFENDER CASELOAD				
Cash and Cash Equivalents	\$ 33,436	146,776	143,618	36,594
Investments	173	-	173	-
Total Assets	<u>\$ 33,609</u>	<u>146,776</u>	<u>143,791</u>	<u>36,594</u>
Accounts Payable	\$ 23	1,311	23	1,311
Due to Other Governments	2,813	-	2,813	-
Deposits	30,773	146,776	142,266	35,283
Total Liabilities	<u>\$ 33,609</u>	<u>148,087</u>	<u>145,102</u>	<u>36,594</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION SPECIAL NEEDS CASELOAD				
Cash and Cash Equivalents	\$ 6,619	55,923	55,840	6,702
Investments	154	-	154	-
Total Assets	\$ 6,773	55,923	55,994	6,702
Accounts Payable	\$ 16	15	16	15
Due to Other Governments	-	-	-	-
Deposits	6,757	55,923	55,993	6,687
Total Liabilities	\$ 6,773	55,938	56,009	6,702
ADULT PROBATION SUPERVISION				
Cash and Cash Equivalents	\$ 444,190	1,942,405	2,089,710	296,885
Investments	741,860	266,325	-	1,008,185
Due from Other Governments	103,012	113,170	103,012	113,170
Accounts Receivable	406	-	406	-
Total Assets	\$ 1,289,468	2,321,900	2,193,128	1,418,240
Accounts Payable	\$ 6,799	3,719	6,799	3,719
Due to Other Governments	1,831	1,821	1,831	1,821
Deposits	1,280,838	1,942,405	1,810,543	1,412,700
Total Liabilities	\$ 1,289,468	1,947,945	1,819,173	1,418,240
CHILDREN'S SPECIAL FUND				
Cash and Cash Equivalents	\$ 9,415	206,768	19,518	196,665
Investments	226,894	2,112	205,814	23,192
Due from Other Governments	120	104	120	104
Total Assets	\$ 236,429	208,984	225,452	219,961
Accounts Payable	\$ 37	699	37	699
Deposits	236,392	2,351	19,481	219,262
Total Liabilities	\$ 236,429	3,050	19,518	219,961

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY ATTORNEY CRIMINAL FORFEITURE				
Cash and Cash Equivalents	\$ 966	42,579	-	43,545
Investments	21,776	7	-	21,783
Total Assets	<u>\$ 22,742</u>	<u>42,586</u>	<u>-</u>	<u>65,328</u>
Accounts Payable	\$ 22,001	22,150	22,001	22,150
Deposits	741	42,437	-	43,178
Total Liabilities	<u>\$ 22,742</u>	<u>64,587</u>	<u>22,001</u>	<u>65,328</u>
COUNTY ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 4,575	22,457	3,232	23,800
Investments	30,525	10	-	30,535
Due from Other Governments	3,138	-	3,138	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 38,238</u>	<u>22,467</u>	<u>6,370</u>	<u>54,335</u>
Accounts Payable	\$ 261	760	261	760
Due to Other Governments	4	10	4	10
Deposits	37,973	22,457	6,865	53,565
Total Liabilities	<u>\$ 38,238</u>	<u>23,227</u>	<u>7,130</u>	<u>54,335</u>
COUNTY ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ 9,167	172,653	172,883	8,937
Total Assets	<u>\$ 9,167</u>	<u>172,653</u>	<u>172,883</u>	<u>8,937</u>
Accounts Payable	\$ 9,167	8,937	9,167	8,937
Total Liabilities	<u>\$ 9,167</u>	<u>8,937</u>	<u>9,167</u>	<u>8,937</u>
COUNTY CLERK APPEARANCE BOND				
Cash and Cash Equivalents	\$ 522,875	355,772	204,705	673,942
Total Assets	<u>\$ 522,875</u>	<u>355,772</u>	<u>204,705</u>	<u>673,942</u>
Deposits	\$ 522,875	355,772	204,705	673,942
Total Liabilities	<u>\$ 522,875</u>	<u>355,772</u>	<u>204,705</u>	<u>673,942</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 1,715	1,247,887	1,245,944	3,658
Total Assets	<u>\$ 1,715</u>	<u>1,247,887</u>	<u>1,245,944</u>	<u>3,658</u>
Deposits	\$ 1,715	1,247,887	1,245,944	3,658
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ 1,715</u>	<u>1,247,887</u>	<u>1,245,944</u>	<u>3,658</u>
COUNTY CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 11,241	1,301,459	1,296,277	16,423
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 11,241</u>	<u>1,301,459</u>	<u>1,296,277</u>	<u>16,423</u>
Due to Other Governments	\$ 11,241	1,301,459	1,296,277	16,423
Deposits	-	-	-	-
Total Liabilities	<u>\$ 11,241</u>	<u>1,301,459</u>	<u>1,296,277</u>	<u>16,423</u>
COUNTY CLERK PROBATE AND CIVIL				
Cash and Cash Equivalents	\$ 24	223,576	223,366	234
Total Assets	<u>\$ 24</u>	<u>223,576</u>	<u>223,366</u>	<u>234</u>
Accounts Payable	\$ -	-	-	-
Deposits	24	223,576	223,366	234
Total Liabilities	<u>\$ 24</u>	<u>223,576</u>	<u>223,366</u>	<u>234</u>
COUNTY CLERK TRUST				
Cash and Cash Equivalents	\$ 806,158	149,021	56,840	898,339
Total Assets	<u>\$ 806,158</u>	<u>149,021</u>	<u>56,840</u>	<u>898,339</u>
Deposits	\$ 806,158	149,021	56,840	898,339
Total Liabilities	<u>\$ 806,158</u>	<u>149,021</u>	<u>56,840</u>	<u>898,339</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT ATTORNEY APPORTIONMENT FUND				
Cash and Cash Equivalents	\$ 7,514	22,500	29,495	519
Total Assets	<u>\$ 7,514</u>	<u>22,500</u>	<u>29,495</u>	<u>519</u>
Accounts Payable	\$ -	-	-	-
Due to Other Governments	6,590	420	6,590	420
Deposits	924	22,500	23,325	99
Total Liabilities	<u>\$ 7,514</u>	<u>22,920</u>	<u>29,915</u>	<u>519</u>
DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 135,433	52,272	178,505	9,200
Investments	245,064	19,597	-	264,661
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 380,497</u>	<u>71,869</u>	<u>178,505</u>	<u>273,861</u>
Accounts Payable	\$ 330,105	234,119	330,105	234,119
Due to Other Governments	187	-	187	-
Deposits	50,205	52,272	62,735	39,742
Total Liabilities	<u>\$ 380,497</u>	<u>286,391</u>	<u>393,027</u>	<u>273,861</u>
DISTRICT ATTORNEY HHSC FUND				
Cash and Cash Equivalents	\$ 10,998	5,344	1,437	14,905
Total Assets	<u>\$ 10,998</u>	<u>5,344</u>	<u>1,437</u>	<u>14,905</u>
Accounts Payable	\$ 192	194	192	194
Due to Other Governments	-	-	-	-
Deposits	10,806	5,344	1,439	14,711
Total Liabilities	<u>\$ 10,998</u>	<u>5,538</u>	<u>1,631</u>	<u>14,905</u>
DISTRICT ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 157	259	-	416
Investments	2,087	1,466	2,766	787
Due from Other Governments	-	-	-	-
Total Assets	<u>\$ 2,244</u>	<u>1,725</u>	<u>2,766</u>	<u>1,203</u>
Due to Other Governments	\$ -	-	-	-
Deposits	2,244	1,725	2,766	1,203
Total Liabilities	<u>\$ 2,244</u>	<u>1,725</u>	<u>2,766</u>	<u>1,203</u>
DISTRICT ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ -	-	-	-
Total Assets	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deposits	\$ -	-	-	-
Total Liabilities	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	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	\$ 60,919	1,038,926	962,623	137,222
Accounts Receivable	-	-	-	-
Total Assets	\$ 60,919	1,038,926	962,623	137,222
Accounts Payable	\$ 1,116	2,102	1,116	2,102
Deposits	59,803	1,036,824	961,507	135,120
Total Liabilities	\$ 60,919	1,038,926	962,623	137,222
DISTRICT CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 202,982	1,037,519	1,052,099	188,402
Total Assets	\$ 202,982	1,037,519	1,052,099	188,402
Due to Other Governments	-	-	-	-
Deposits	202,982	1,037,519	1,052,099	188,402
Total Liabilities	\$ 202,982	1,037,519	1,052,099	188,402
DISTRICT CLERK TAX ACCOUNT				
Cash and Cash Equivalents	\$ 761,405	694,178	442,582	1,013,001
Total Assets	\$ 761,405	694,178	442,582	1,013,001
Deposits	\$ 761,405	694,178	442,582	1,013,001
Total Liabilities	\$ 761,405	694,178	442,582	1,013,001

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT CLERK TRUST ACCOUNT				
Cash and Cash Equivalents	\$ 1,893,900	567,070	636,774	1,824,196
Investments	1,499,927	1,598,180	1,499,927	1,598,180
Total Assets	\$ 3,393,827	2,165,250	2,136,701	3,422,376
Deposits	\$ 3,393,827	2,165,250	2,136,701	3,422,376
Total Liabilities	\$ 3,393,827	2,165,250	2,136,701	3,422,376
ELECTIONS OFFICER FUND				
Cash and Cash Equivalents	\$ 12,211	1,643	-	13,854
Investments	4,022	1	-	4,023
Total Assets	\$ 16,233	1,644	-	17,877
Deposits	\$ 16,233	1,644	-	17,877
Total Liabilities	\$ 16,233	1,644	-	17,877
HISTORICAL COMMISSION				
Cash and Cash Equivalents	\$ -	598	-	598
Total Assets	\$ -	598	-	598
Deposits	\$ -	598	-	598
Total Liabilities	\$ -	598	-	598
HEALTH DEPARTMENT VDSM PROJECT				
Cash and Cash Equivalents	\$ -	16,006	16,006	-
Total Assets	\$ -	16,006	16,006	-
Deposits	\$ -	16,006	16,006	-
Total Liabilities	\$ -	16,006	16,006	-
JAIL COMMISSARY FUND				
Cash and Cash Equivalents	\$ 122,195	451,379	414,349	159,225
Investments	180,991	439	50,787	130,643
Due from Other Governments	-	39,228	-	39,228
Total Assets	\$ 303,186	491,046	465,136	329,096
Deposits	\$ 303,186	451,378	425,468	329,096
Total Liabilities	\$ 303,186	451,378	425,468	329,096

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1	Additions	Deletions	Balance September 30
JAIL INMATE TRUST				
Cash and Cash Equivalents	\$ 76,967	1,472,362	1,474,051	75,278
Total Assets	\$ 76,967	1,472,362	1,474,051	75,278
Accounts Payable	\$ 76,967	1,472,362	1,474,051	75,278
Total Liabilities	\$ 76,967	1,472,362	1,474,051	75,278
JUSTICE OF THE PEACE CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ -	2,700	2,700	-
Total Assets	\$ -	2,700	2,700	-
Deposits	\$ -	2,700	2,700	-
Total Liabilities	\$ -	2,700	2,700	-
JUSTICE OF THE PEACE CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 23,090	879,170	868,852	33,408
Total Assets	\$ 23,090	879,170	868,852	33,408
Due to Other Governments	\$ -	-	-	-
Deposits	23,090	879,170	868,852	33,408
Total Liabilities	\$ 23,090	879,170	868,852	33,408
JUVENILE PROBATION				
Cash and Cash Equivalents	\$ -	6,401	5,703	698
Due from Other Governments	-	-	-	-
Total Assets	\$ -	6,401	5,703	698
Deposits	-	6,401	5,703	698
Due to Other Governments	-	-	-	-
Total Liabilities	\$ -	6,401	5,703	698
JUVENILE PROBATION SPECIAL				
Cash and Cash Equivalents	\$ 91,590	223,147	165,365	149,372
Investments	421,676	-	140,385	281,291
Accounts Receivable	400	4,578	400	4,578
Total Assets	\$ 513,666	227,725	306,150	435,241
Accounts Payable	\$ 10,654	6,594	10,654	6,594
Due to Other Governments	-	-	-	-
Deposits	503,012	82,762	157,127	428,647
Total Liabilities	\$ 513,666	89,356	167,781	435,241

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Balance October 1	Additions	Deletions	Balance September 30
JUVENILE PROBATION UNCLAIMED RESTITUTION				
Cash and Cash Equivalents	\$ 113	-	-	113
Investments	2,007	-	-	2,007
Total Assets	<u>\$ 2,120</u>	<u>-</u>	<u>-</u>	<u>2,120</u>
Deposits	\$ 2,120	-	-	2,120
Total Liabilities	<u>\$ 2,120</u>	<u>-</u>	<u>-</u>	<u>2,120</u>
LAW ENFORCEMENT OFFICER EDUCATION FUND				
Cash and Cash Equivalents	\$ 1,930	17,344	5,480	13,794
Investments	20,125	21	1,514	18,632
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 22,055</u>	<u>17,365</u>	<u>6,994</u>	<u>32,426</u>
Accounts Payable	\$ 162	-	162	-
Deposits	21,893	17,365	6,832	32,426
Total Liabilities	<u>\$ 22,055</u>	<u>17,365</u>	<u>6,994</u>	<u>32,426</u>
NORTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 1,593	11,289	11,627	1,255
Investments	4,012	2	3,001	1,013
Total Assets	<u>\$ 5,605</u>	<u>11,291</u>	<u>14,628</u>	<u>2,268</u>
Accounts Payable	\$ 1,122	1,463	1,122	1,463
Deposits	4,483	11,291	14,969	805
Total Liabilities	<u>\$ 5,605</u>	<u>12,754</u>	<u>16,091</u>	<u>2,268</u>
SHERIFF'S BOND				
Cash and Cash Equivalents	\$ 57,164	757,357	741,315	73,206
Total Assets	<u>\$ 57,164</u>	<u>757,357</u>	<u>741,315</u>	<u>73,206</u>
Deposits	\$ 57,164	757,357	741,315	73,206
Total Liabilities	<u>\$ 57,164</u>	<u>757,357</u>	<u>741,315</u>	<u>73,206</u>
SHERIFF'S CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 60,799	208,970	78,790	190,979
Investments	243,519	80,102	-	323,621
Due from Other Governments	9,682	-	9,682	-
Total Assets	<u>\$ 314,000</u>	<u>289,072</u>	<u>88,472</u>	<u>514,600</u>
Accounts Payable	\$ 65,470	96,087	65,470	96,087
Due to Other Governments	1	-	1	-
Deposits	248,529	209,203	39,219	418,513
Total Liabilities	<u>\$ 314,000</u>	<u>305,290</u>	<u>104,690</u>	<u>514,600</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014**

	Balance October 1	Additions	Deletions	Balance September 30
SHERIFF'S SPECIAL CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ 450	1,261,544	1,241,435	20,559
Total Assets	\$ 450	1,261,544	1,241,435	20,559
Deposits	\$ 450	1,261,544	1,241,435	20,559
Due to Other Governments	-	-	-	-
Total Liabilities	\$ 450	1,261,544	1,241,435	20,559
SOUTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 2,595	6,875	3,890	5,580
Investments	3,009	6	6	3,009
Total Assets	\$ 5,604	6,881	3,896	8,589
Accounts Payable	433	287	433	287
Deposits	5,171	6,881	3,750	8,302
Total Liabilities	\$ 5,604	7,168	4,183	8,589
TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT				
Cash and Cash Equivalents	\$ 1,228,059	62,525,980	62,416,300	1,337,739
Accounts Receivable	-	-	-	-
Total Assets	\$ 1,228,059	62,525,980	62,416,300	1,337,739
Due to Other Governments	1,228,059	62,525,980	62,416,300	1,337,739
Total Liabilities	\$ 1,228,059	62,525,980	62,416,300	1,337,739
TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX				
Cash and Cash Equivalents	\$ 1,260,656	45,014,502	45,666,880	608,278
Total Assets	\$ 1,260,656	45,014,502	45,666,880	608,278
Due to Other Governments	1,260,656	45,014,502	45,666,880	608,278
Total Liabilities	\$ 1,260,656	45,014,502	45,666,880	608,278
TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX				
Cash and Cash Equivalents	\$ 587	189	-	776
Investments	35,600	1,473	12,462	24,611
Due From Other Governments	-	693	-	693
Total Assets	\$ 36,187	2,355	12,462	26,080
Accounts Payable	271	-	271	-
Deposits	\$ 35,916	1,473	11,309	26,080
Total Liabilities	\$ 36,187	1,473	11,580	26,080

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1	Additions	Deletions	Balance September 30
WEST SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 5,494	4,172	3,967	5,699
Investments	501	10	10	501
Total Assets	<u>\$ 5,995</u>	<u>4,182</u>	<u>3,977</u>	<u>6,200</u>
Accounts Payable	\$ 774	1,499	774	1,499
Deposits	5,221	4,172	4,692	4,701
Total Liabilities	<u>\$ 5,995</u>	<u>5,671</u>	<u>5,466</u>	<u>6,200</u>
TOTAL – ALL AGENCY FUNDS				
Cash and Cash Equivalents	\$ 7,937,020	123,937,133	123,728,443	8,145,710
Investments	3,684,256	1,969,751	1,917,333	3,736,674
Due from Other Governments	115,952	153,195	115,952	153,195
Accounts Receivable	806	4,578	806	4,578
Total Assets	<u>\$ 11,738,034</u>	<u>126,064,657</u>	<u>125,762,534</u>	<u>12,040,157</u>
Accounts Payable	\$ 529,917	1,852,299	1,922,656	459,560
Due to Other Governments	2,518,361	108,844,192	109,394,140	1,968,413
Deposits	8,689,756	14,704,323	13,781,895	9,612,184
Total Liabilities	<u>\$ 11,738,034</u>	<u>125,400,814</u>	<u>125,098,691</u>	<u>12,040,157</u>

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ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
SEPTEMBER 30, 2014

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 1,884,704
Building	13,422,646
Improvements	26,124,038
Machinery and Equipment	5,192,776
Infrastructure	38,575,932
Historical Artifacts	72,207
Construction in Progress	<u>732,255</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>86,004,558</u></u>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 21,329,903
Special Revenue Funds	39,359,541
Donations	332,759
Proprietary Funds	13,270
Trust Funds	3,367,130
Capital Projects Funds	<u>21,601,955</u>
 Total Investment in Governmental Funds Capital Assets	 \$ <u><u>86,004,558</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, 2014

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	330,753	24,834	-	-	11,058,387
Financial Administration	294,078	-	1,619,213	2,307,950	-	-	-	4,221,241
Law Enforcement	-	1,467,431	154,845	554,870	-	-	-	2,177,146
Fire Protection	-	-	52,176	20,369	-	-	-	72,545
Correction	-	10,456,925	7,158,875	1,435,075	-	-	-	19,050,875
Health and Welfare	24,000	-	382,081	114,876	-	-	-	520,957
Cultural-Recreation	260,945	677,717	1,441,615	66,929	165,584	72,207	-	2,684,997
Library	-	-	2,568,715	106,691	-	-	-	2,675,406
Maintenance	264,302	475,573	2,757,518	7,454	235,989	-	-	3,740,836
Highways and Streets	268,697	-	39,494	143,798	38,149,525	-	-	38,601,514
Nondepartmental and Other	-	345,000	19,388	94,430	-	-	732,255	1,191,073
Total Governmental Funds Capital Net Assets by Function	\$ 1,884,704	13,422,646	26,124,038	5,192,776	38,575,932	72,207	732,255	86,004,558

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, 2014

Activity	September 30, 2013	Additions	Dispositions and (Adjustments)	September 30, 2014
Administrative	\$ 9,581	-	-	9,581
Judicial	10,932,047	126,340	-	11,058,387
Financial Administration	3,820,357	418,819	17,935	4,221,241
Law Enforcement	2,165,846	34,440	23,140	2,177,146
Fire Protection	72,545	-	-	72,545
Correction	19,071,996	86,449	107,570	19,050,875
Health and Welfare	526,957	-	6,000	520,957
Cultural-Recreation	2,684,999	-	-	2,684,999
Library	2,680,750	-	5,344	2,675,406
Maintenance	3,725,466	15,368	-	3,740,834
Highways and Streets	38,591,044	10,470	-	38,601,514
Nondepartmental and Other	846,073	345,000	-	1,191,073
Total Governmental Funds				
Capital Net Assets	\$ 85,127,661	1,036,886	159,989	86,004,558

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
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

	2005	2006	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	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	20,705,152
Restricted	41,798	60,864	202,932	51,044	17,321	324,695	6,932,997	6,807,541	10,634,368	10,136,565
Unrestricted	14,281,378	15,621,014	21,015,413	20,700,442	18,979,843	18,565,993	3,233,329	2,854,559	(552,274)	(4,544,716)
Total Governmental Activities Net Position	<u>41,646,137</u>	<u>43,570,236</u>	<u>42,918,249</u>	<u>41,721,731</u>	<u>42,073,192</u>	<u>42,268,682</u>	<u>31,804,035</u>	<u>33,164,824</u>	<u>30,190,031</u>	<u>26,297,001</u>
Business-type Activities										
Invested in Capital Assets, Net of Related Debt	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	16,619,266
Restricted	-	-	-	-	-	-	-	83,979	-	-
Unrestricted	1,135,187	270,467	446,412	357,253	1,798,147	1,726,441	581,823	842,184	1,131,962	973,331
Total Business-type Activities Net Position	<u>10,672,098</u>	<u>9,563,650</u>	<u>11,112,556</u>	<u>13,960,181</u>	<u>20,694,350</u>	<u>20,167,031</u>	<u>18,079,693</u>	<u>18,985,575</u>	<u>18,455,646</u>	<u>17,592,597</u>
Primary Government										
Invested in Capital Assets, Net of Related Debt	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	37,324,418
Restricted	41,798	60,864	202,932	51,044	17,321	324,695	6,932,997	6,891,520	10,634,368	10,136,565
Unrestricted	15,416,565	15,891,481	21,461,825	21,057,695	20,777,990	20,292,434	3,815,152	3,696,743	579,688	(3,571,385)
Total Primary Government Net Position	<u>52,318,235</u>	<u>53,133,886</u>	<u>54,030,805</u>	<u>55,681,912</u>	<u>62,767,542</u>	<u>62,435,713</u>	<u>49,883,728</u>	<u>52,150,399</u>	<u>48,645,677</u>	<u>43,889,598</u>

Source: Comprehensive Annual Financial Statements

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014
Expenses										
Governmental Activities:										
Administrative	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	2,691,008
Judicial	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	12,586,834
Financial Administration	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	5,192,811
Law Enforcement	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	7,718,460
Correction	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	19,219,034
Health and Welfare	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	2,085,932
Fire Protection	883,777	909,487	904,531	942,054	934,184	943,926	1,035,439	921,491	895,169	897,310
Cultural - Recreation	872,617	924,811	977,844	1,171,012	1,234,928	1,227,175	1,535,339	1,169,514	1,284,411	1,330,691
Library	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	1,967,113
Maintenance	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	6,813,567
Conservation of Natural Resources	96,530	96,120	105,008	118,509	120,234	127,754	119,261	132,774	147,366	121,952
Highways - Streets	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	4,044,826
Election	1,095,154	427,440	433,005	540,428	429,971	563,042	468,404	526,342	547,106	596,884
Nondepartmental	1,394,987	848,878	1,073,770	-	-	-	-	-	-	-
Interest on Long-term Debt	487,893	428,161	688,245	692,519	607,428	520,553	400,121	295,757	201,000	166,816
Total Governmental Activities Expenses	<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>60,285,493</u>	<u>65,433,238</u>
Business-Type Activities:										
Coliseum	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	2,047,410
Airport	238,316	978,810	347,651	328,258	456,903	627,672	1,588,158	412,820	407,704	447,329
Total Business-Type Activities Expenses	<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>	<u>2,494,739</u>
Total Primary Government Expenses	<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>52,091,194</u>	<u>67,314,499</u>	<u>57,528,840</u>	<u>62,611,085</u>	<u>67,927,977</u>

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Program Revenues										
Governmental Activities:										
Charges for Service:										
Administrative	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	3,630,864
Judicial	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	5,066,832
Law Enforcement	665,931	576,263	532,443	521,812	337,504	333,240	328,999	347,645	356,469	369,652
Correction	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	2,681,477
Health and Welfare	597,047	570,063	615,214	838,354	931,764	994,053	836,632	947,382	1,054,424	1,101,407
Cultural - Recreation	35,334	36,019	35,906	38,703	36,944	7,425	11,415	15,450	15,225	13,758
Library	-	-	-	-	-	24,555	22,078	23,188	23,788	35,528
Highways - Streets	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	2,459,167
Election	-	-	-	-	-	57,421	39,139	699	129,509	16,741
Operating Grants and Contributions:										
Administrative	120,114	42,539	51,436	65,707	91,428	88,802	500,258	106,308	117,573	85,595
Judicial	147,547	153,385	132,073	178,876	169,807	301,743	183,806	190,597	206,863	263,591
Law Enforcement	448,976	306,067	30,108	30,108	171,185	128,390	65,600	71,707	52,857	40,793
Correction	511,430	601,186	764,489	1,168,214	893,652	1,007,889	1,077,213	1,006,014	1,047,260	1,144,291
Health and Welfare	659,230	818,909	838,291	1,303,624	847,511	814,634	605,759	582,934	716,030	620,064
Fire Protection	-	-	-	68,000	-	-	-	-	-	-
Cultural - Recreation	51,258	53,739	57,336	18,501	45,000	12,780	22,000	8,259	20,000	39,529
Highways - Streets	25,875	25,819	25,691	25,415	77,484	30,253	209,327	30,864	114,575	31,197
Election	846,742	-	-	-	-	75,085	21,577	3,756	1,330	-
Capital Grants and Contributions:	855,181	405,807	125,397	-	464,696	49,098	24,748	44,801	20,764	177,830
Total Governmental Activities Program Revenues	<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>	<u>17,778,316</u>
Business-Type Activities:										
Charges for Services	785,288	729,015	708,585	900,858	926,347	864,258	810,723	1,077,621	1,062,430	1,085,920
Grants and Contributions	-	80,000	50,000	50,000	5,727,489	212,949	226,614	1,332,590	147,780	105,000
Total Business-Type Activities Program Revenues	<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>	<u>1,190,920</u>
Total Primary Government Program Revenues	<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>	<u>18,969,236</u>

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014
Net (Expense) Revenue										
Governmental Activities	(22,876,916)	(25,520,598)	(28,305,197)	(31,480,361)	(33,434,300)	(34,809,715)	(40,003,668)	(38,341,681)	(43,035,587)	(47,654,922)
Business-Type Activities	(723,146)	(1,505,533)	(956,050)	(855,601)	4,740,614	(961,128)	(2,346,369)	252,130	(1,115,382)	(1,303,819)
Total Primary Government Net Expense	<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>(44,150,969)</u>	<u>(48,958,741)</u>
General Revenues										
and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	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	41,155,755
Bingo Taxes	193,847	248,679	257,618	339,816	280,004	237,878	241,943	240,899	238,358	247,387
Mixed Beverage Tax	209,828	310,374	315,630	369,060	409,594	421,026	435,173	464,070	514,340	704,831
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	-	467,439
Unrestricted Investment Earnings	469,609	873,368	1,419,778	961,500	438,339	181,162	182,429	179,928	218,019	110,506
Miscellaneous	269,628	253,758	288,407	434,640	175,739	110,542	214,801	222,360	351,776	967,929
Gain on Sale of Assets	177,663	208,588	101,740	-	62,347	(135,376)	183,497	82,452	63,966	76,383
Transfers	-	-	(350,000)	-	(54,576)	-	18,954	33,853	31,448	31,662
Contributed Capital	(455,872)	22,500	(1,777,895)	(3,347,022)	-	-	-	-	-	-
Total Governmental Activities	<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>	<u>43,761,892</u>
Business-Type Activities:										
Property Taxes	402,945	365,000	337,167	341,804	1,931,326	429,553	276,000	682,246	611,199	3,209
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	-	467,439
Unrestricted Investment Earnings	36,409	54,585	38,566	14,400	7,653	4,256	1,985	5,359	5,702	1,784
Miscellaneous	12,807	-	1,328	-	-	-	-	-	-	-
Special Item - Forgiveness of Debt	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	350,000	-	54,576	-	(18,954)	(33,853)	(31,448)	(31,662)
Contributed Capital	455,872	(22,500)	1,777,895	3,347,022	-	-	-	-	-	-
Total Business-Type Activities	<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>	<u>440,770</u>
Changes in Net Position										
Governmental Activities	2,108,492	1,924,099	(618,387)	(1,196,518)	351,461	195,490	(1,956,432)	1,360,789	(2,860,595)	(3,893,030)
Business-Type Activities	184,887	(1,108,448)	1,548,906	2,847,625	6,734,169	(527,319)	(2,087,338)	905,882	(529,929)	(863,049)
Total Primary Government	<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>(3,390,524)</u>	<u>(4,756,079)</u>

Source: Comprehensive Annual Financial Reports

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

	<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>	<u>2014</u>
General Fund:										
Nonspendable	-	-	-	-	-	-	77,548	56,355	60,543	27,236
Restricted	-	-	-	-	-	-	1,660,472	1,683,459	1,898,090	3,198,663
Committed	-	-	-	-	-	-	570,868	75,370	124,833	543,237
Assigned	-	-	-	-	-	-	-	731,100	60,447	154,107
Unassigned	-	-	-	-	-	-	10,531,082	12,371,405	13,625,741	12,891,378
Reserved	520,285	251,399	191,850	62,640	18,347	60,121	-	-	-	-
Unreserved	8,113,976	9,774,943	9,490,423	11,965,921	11,723,424	12,401,020	-	-	-	-
Total General Fund	<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>	<u>16,814,621</u>
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	5,193,273	5,124,082	8,736,278	6,937,902
Committed	-	-	-	-	-	-	441,303	-	-	1,140,689
Assigned	-	-	-	-	-	-	-	876,382	247,604	868,022
Unassigned	-	-	-	-	-	-	453,444	(170,858)	506,605	(114,014)
Unassigned, Reported In:										
Special Revenue Funds	-	-	-	-	-	-	-	-	(51,091)	-
Reserved	127,282	232,458	3,498,428	1,753,900	527,250	904,471	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	1,270,796	1,834,139	2,910,790	3,718,900	2,243,576	1,601,419	-	-	-	-
Capital Projects Funds	14,650	(94,580)	1,503,933	1,178,788	146,956	80,250	-	-	-	-
Total all Other Governmental Funds	<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>	<u>8,832,599</u>
Total Fund Balance Governmental Funds	<u><u>10,046,989</u></u>	<u><u>11,998,359</u></u>	<u><u>17,595,424</u></u>	<u><u>18,680,149</u></u>	<u><u>14,659,553</u></u>	<u><u>15,047,281</u></u>	<u><u>18,927,990</u></u>	<u><u>20,747,295</u></u>	<u><u>25,209,050</u></u>	<u><u>25,647,220</u></u>

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

Source: Comprehensive Annual Financial Report

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues:										
Property Tax, Penalties and Interest	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	41,055,549
Fines and Forfeitures	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	1,871,656
Licenses and Permits	76,076	87,135	108,384	122,600	170,978	171,596	152,667	234,060	235,382	273,691
Intergovernmental Charges	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	4,224,959
Charges for Services	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	12,122,446
Investment Income	437,539	777,097	1,260,689	848,495	400,269	165,187	111,110	157,142	163,767	110,661
Other Revenue	798,949	553,758	580,379	622,092	687,391	660,206	1,184,279	761,272	1,147,963	1,359,159
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	-	467,439
Total Revenues	39,743,004	42,181,222	44,499,981	49,358,931	48,847,336	50,319,768	53,324,409	56,422,515	57,890,750	61,485,560
Expenditures:										
Administrative	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	3,769,002
Judicial	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	10,727,971
Financial Administration	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	4,480,595
Law Enforcement	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	8,479,326
Correction	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	14,907,439
Health and Welfare	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	1,473,970
Fire Protection	852,700	860,154	858,904	865,525	864,700	866,700	885,746	886,342	888,223	1,239,079
Cultural - Recreation	814,835	851,270	902,149	1,017,507	1,170,351	1,084,767	1,031,866	1,003,476	1,082,887	864,368
Library	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	1,578,565
Maintenance	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	6,527,088
Conservation of Natural Resources	96,810	95,884	104,609	120,159	119,290	126,071	119,254	126,210	126,653	121,931
Highways and Streets	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	2,348,398
Election	1,093,466	428,570	433,458	536,883	433,899	553,862	467,395	533,979	559,664	605,401
Nondepartmental Other	1,394,987	852,788	1,072,559	2,028,659	687,344	817,126	1,175,542	201,859	211,443	217,172
Debt Service										
Principal Retirement	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	2,515,000
Interest and Other	448,293	397,061	601,085	625,199	554,258	440,712	399,795	255,153	197,172	218,094
Issuance Costs	27,315	-	138,337	37,515	-	-	-	-	-	-
Capital Outlay	390,294	532,515	2,911,977	3,537,328	2,429,298	410,412	1,035,519	855,683	1,576,580	1,002,446
Total Expenditures	38,612,254	40,252,352	46,082,798	51,039,205	52,880,249	49,847,121	53,548,700	54,629,964	59,194,991	61,075,845

Source: Comprehensive Annual Financial Statements

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

	<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>	<u>2014</u>
Excess (Deficiency) of Revenues Over Expenditures	1,130,750	1,928,870	(1,582,817)	(1,680,274)	(4,032,913)	472,647	(224,291)	1,792,551	(1,304,241)	409,715
Other Financing Sources (Uses)										
Proceeds on Sale of Assets	-	-	-	-	-	-	-	-	-	-
Bond Proceeds and Premium	-	-	-	-	-	-	-	-	-	-
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	270,088	508,464	557,076	619,308	867,283	739,742	707,235	1,543,850	880,388	2,366,624
Transfers Out	(270,088)	(485,964)	(907,076)	(619,308)	(854,966)	(705,294)	(707,235)	(1,517,096)	(854,392)	(2,338,169)
Total Other Financing Sources (Uses)	<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>	<u>28,455</u>
Prior Period Adjustment	-	-	(33,600)	-	-	-	-	-	-	-
Net Change In Fund Balance	<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>	<u><u>438,170</u></u>
Debt Service as a Percentage of Noncapital Expenditures	5.8%	6.5%	6.6%	7.0%	6.6%	6.8%	6.2%	6.0%	5.7%	4.5%

Source: Comprehensive Annual Financial Statements

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ECTOR COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2014

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Property Tax	\$ 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	\$ 41,155,755
Bingo Tax	193,847	248,680	257,618	339,816	280,004	237,878	241,943	240,899	238,358	247,387
State Beverage Tax	209,828	272,435	315,630	369,060	409,594	421,026	435,173	464,070	514,340	704,831
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	-	467,439
Total	\$ 24,524,380	\$ 26,381,876	\$ 28,004,780	\$ 32,234,725	\$ 35,095,238	\$ 34,968,244	\$ 37,447,555	\$ 39,183,877	\$ 39,509,783	\$ 42,575,412

Source: Comprehensive Annual Financial Report

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ECTOR COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED
ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2014

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			
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
2014	4,193,879,739	7,660,314,062	78,155,838	3,131,201,321	1,291,133,001	13,772,417,959	0.297296

Source: Ector County Appraisal District Certified Appraisal Rolls

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ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING
PROPERTY TAX RATES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2014

	<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>	<u>2014</u>
County Direct Rates:										
General Operating Rate	\$ 0.4395	\$ 0.4105	\$ 0.3724	\$ 0.3640	0.3232	0.3246	0.3246	0.3268	0.2921	0.280000
Debt Service Rate	0.0437	0.0445	0.0434	0.0401	0.0348	0.0318	0.0318	0.0295	0.0262	0.017296
Total Direct Rate	<u>0.4832</u>	<u>0.4550</u>	<u>0.4158</u>	<u>0.4041</u>	<u>0.3580</u>	<u>0.3564</u>	<u>0.3564</u>	<u>0.3564</u>	<u>0.3183</u>	<u>0.297296</u>
City of Odessa	0.6890	0.6790	0.6290	0.5790	0.5623	0.5228	0.5228	0.5228	0.5128	0.512750
Independent School District	1.5192	1.4725	1.3600	1.1120	1.1286	1.1350	1.1350	1.1320	1.1195	1.161000
Odessa College	0.2000	0.2000	0.1900	0.1817	0.1624	0.1584	0.1584	0.1948	0.1872	0.174125
County Utility District	0.1830	0.1501	0.1501	0.1212	0.0982	0.0982	0.0982	0.0982	0.0982	0.080349
City of Goldsmith	0.1933	0.1588	0.1436	0.1083	0.0949	0.0984	0.0984	0.0912	0.0818	0.065500
Hospital District	1.1200	0.1045	0.0808	0.0695	0.0577	0.0555	0.0552	0.0521	0.0498	0.045645
Total Overlapping Rate	<u>2.7112</u>	<u>2.6061</u>	<u>2.5535</u>	<u>2.1717</u>	<u>2.1041</u>	<u>2.0682</u>	<u>2.0680</u>	<u>2.0910</u>	<u>2.0492</u>	<u>2.039369</u>
Total Direct and Overlapping Rate	<u>\$ 3.1944</u>	<u>\$ 3.2199</u>	<u>\$ 2.9693</u>	<u>\$ 2.5758</u>	<u>\$ 2.4621</u>	<u>\$ 2.4246</u>	<u>\$ 2.4244</u>	<u>\$ 2.4474</u>	<u>\$ 2.3675</u>	<u>2.336665</u>

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

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**ECTOR COUNTY, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
SEPTEMBER 30, 2014**

	2014			2005		
	Taxable Assessed Value	Ranking	Percent of Total Taxable Value	Taxable Assessed Value	Ranking	Percent of Total Taxable Value
Occidental Permian LTD	810,640,010	1	5.89%	\$ 449,259,335	1	9.87%
Conocophillips	375,281,223	2	2.72%	172,712,309	4	3.79%
Apache Corporation	265,773,773	3	1.93%	-	-	-
Odessa-Ector Power Partners	251,857,524	4	1.83%	-	-	-
Halliburton Energy Services, Inc.	238,475,463	5	1.73%	-	-	-
Devon Energy	222,788,260	6	1.62%	-	-	-
Oxy USA WTP LP	206,678,314	7	1.50%	119,146,137	6	2.62%
XTO Energy Inc.	197,931,744	8	1.44%	82,277,058	7	1.81%
Sheridan Production Company	194,557,471	9	1.41%	-	-	-
Chevron USA	175,877,910	10	1.28%	-	-	-
Huntsman Polymers Corp.	-	-	-	229,891,543	2	5.05%
Anadarko Petroleum Corp.	-	-	-	193,986,659	3	4.26%
Four Star Oil and Gas	-	-	-	123,513,764	5	2.71%
TXU Electric Delivery Company	-	-	-	77,386,645	8	1.70%
Encore Operating, LP	-	-	-	60,008,945	9	1.32%
BP America Productions Company	-	-	-	43,698,949	10	0.96%
All Other Taxpayers	10,832,556,267	-	78.65%	3,001,002,552	-	65.91%
Total	\$ 13,772,417,959	-	100%	\$ 4,552,883,896	-	100.00%

Source: Ector County Appraisal District

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ECTOR COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2014

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
2005	24,027,634	22,924,770	95.4%	985,124	23,909,894	99.5%
2006	25,992,440	25,047,462	96.4%	855,997	25,903,460	99.7%
2007	28,385,878	27,006,486	95.1%	1,280,378	28,286,864	99.7%
2008	31,458,442	30,682,448	97.5%	655,213	31,337,661	99.6%
2009	34,340,834	32,959,294	96.0%	1,214,287	34,173,581	99.5%
2010	34,173,404	33,231,412	97.2%	757,936	33,989,348	99.5%
2011	36,110,270	35,496,177	98.3%	378,183	35,874,360	99.3%
2012	38,761,811	37,796,518	97.5%	665,804	38,462,322	99.2%
2013	39,698,641	39,368,284	99.2%	314,389	39,682,673	100.0%
2014	41,657,287	41,158,964	98.8%	-	41,158,964	98.8%

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, 2014

Fiscal Year	Governmental Activities			Business-Type Activities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Tax Refunding Bonds	Certificate of Obligation	Tax Notes	Tax Notes			
2005	8,600,000	1,390,000	2,110,000	-	12,100,000	.41	99.55
2006	7,000,000	1,140,000	1,795,000	-	9,935,000	.23	82.02
2007	5,350,000	875,000	8,915,000	-	15,140,000	.38	125.00
2008	3,645,000	600,000	10,960,000	-	15,205,000	.40	125.53
2009	1,865,000	310,000	10,245,000	-	12,420,000	.13	102.54
2010	-	-	9,500,000	-	9,500,000	.38	69.28
2011	-	-	10,790,000	-	10,790,000	.25	78.68
2012	-	-	7,830,000	-	7,830,000	.25	57.10
2013	-	-	10,500,000	-	10,500,000	.31	76.57
2014	-	-	7,985,000	-	7,985,000	.31	58.23

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, 2014

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		
2005	12,100,000	41,798	12,058,202	0.24	99.55
2006	9,935,000	55,587	9,879,413	0.17	82.02
2007	15,140,000	202,932	14,937,068	0.22	123.32
2008	15,205,000	51,044	15,153,956	0.20	125.11
2009	12,420,000	17,321	12,402,679	0.13	102.40
2010	9,500,000	324,670	9,175,330	0.08	66.91
2011	10,790,000	418,188	10,371,812	0.01	75.63
2012	7,830,000	486,224	7,343,776	0.08	53.55
2013	10,500,000	546,829	9,953,171	0.08	72.58
2014	7,985,000	205,004	7,779,996	0.06	56.73

Source: Comprehensive Annual Financial Report

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**ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL
ACTIVITIES DEBT
SEPTEMBER 30, 2014**

<u>Jurisdiction</u>	<u>Net Bonded Debt</u>	<u>Percentage Applicable to Ector County</u>	<u>Amount Applicable to Ector County</u>
Direct Debt:			
Ector County	<u>\$ 7,779,996</u>	100%	<u>\$ 7,779,996</u>
Overlapping Debt:			
City of Odessa	81,119,987	100%	81,119,987
Ector County Independent School District	70,273,624	100%	70,273,624
Ector County Utility District	-	N/A	-
Odessa College	<u>24,527,226</u>	100%	<u>24,527,226</u>
Total Overlapping Debt	<u>175,920,837</u>		<u>175,920,837</u>
Total Direct and Overlapping Debt	<u><u>\$ 183,700,833</u></u>		<u><u>\$ 183,700,833</u></u>

Source: Ector County Governmental Entities

For calculating overlapping 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, 2014

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 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	\$ 3,443,104,490
Total Debt	12,058,202	9,874,136	14,937,068	15,153,956	12,402,679	9,175,305	10,370,108	7,343,776	9,953,171	7,779,996
to Limit										
Legal Debt Margin	<u>\$ 1,230,652,399</u>	<u>\$ 1,407,934,221</u>	<u>\$ 1,668,201,309</u>	<u>\$ 1,930,274,294</u>	<u>\$ 2,385,223,116</u>	<u>\$ 2,372,980,585</u>	<u>\$ 2,543,886,979</u>	<u>\$ 2,711,852,120</u>	<u>\$ 3,054,953,749</u>	<u>\$ 3,435,324,494</u>
	0.97%	0.70%	0.89%	0.78%	0.52%	0.39%	0.41%	0.27%	0.32%	0.23%

Assessed Value 2013 Tax Roll	<u>\$ 13,772,417,959</u>
Debt Limit, 25% of Assessed Value	<u>3,443,104,490</u>
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	7,985,000
Less: Fund Balance in Debt Service Funds	<u>205,004</u>
Net Bonded Debt	<u>7,779,996</u>
Debt Margin	<u>3,435,324,494</u>

Sources: Comprehensive Annual Financial Statements

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ECTOR COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2014

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
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
2014	137,130	4,990,983,480	36,396	2.8	31,902

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, 2014

Ten Largest Employers	2014			2005		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
ECISD	1	3,400	2.48%	1	3,376	2.79%
Saulsbury Companies	2	1,990	1.45%	8	540	0.45%
Medical Center Hospital	3	1,851	1.35%	2	1,610	1.33%
Halliburton Services	4	1,579	1.15%	n/a	n/a	n/a
Weatherford CPS	5	1,100	0.80%	n/a	n/a	n/a
Wal-Mart Super Stores	6	938	0.68%	3	990	0.82%
City of Odessa	7	900	0.66%	4	805	0.66%
Holloman Construction	8	867	0.63%	n/a	n/a	n/a
Odessa Regional Hospital	9	857	0.62%	n/a	602	0.50%
Dixie Electric	10	763	0.56%	n/a	n/a	n/a
Odessa College	n/a	n/a	n/a	5	650	0.54%
Ector County	n/a	n/a	n/a	6	625	0.52%
Telvista, Inc	n/a	n/a	n/a	7	575	0.47%
Investment Corp. of America	n/a	n/a	n/a	9	500	0.41%
Huntsman Corporation	n/a	n/a	n/a	10	451	0.37%
Total Employment		<u>85,970</u>			<u>52,498</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, 2014

	<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>	<u>2014</u>
Governmental Activities:										
Administrative	12.0	14.0	16.0	16.0	17.0	17.0	18.0	17.0	17.0	17.0
Judicial	109.0	116.0	117.5	117.5	119.5	119.5	119.5	119.5	120.0	129.5
Financial Administration	42.0	36.0	40.5	40.5	40.5	40.5	40.5	40.5	44.0	46.0
Law Enforcement	87.0	87.0	97.5	97.5	97.5	97.5	97.5	101.5	104.5	108.5
Correction	184.0	184.0	185.0	185.0	190.5	190.5	195.5	199.5	198.0	196.0
Health and Welfare	22.0	21.0	24.5	24.5	24.5	24.5	24.5	22.0	25.5	27.0
Cultural/Recreation	13.0	12.0	17.0	17.0	17.0	17.0	17.0	18.5	14.5	13.5
Library	23.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0
Maintenance	33.0	33.0	49.0	49.0	49.0	49.0	49.0	49.5	54.0	40.5
Highways/Streets	30.0	30.0	30.0	30.0	30.0	30.0	30.0	29.0	27.0	27.0
Election	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.5	5.5	5.5
Total Governmental Activities Full-time Equivalent	<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>	<u>635.5</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>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>	<u>11.0</u>
Total Primary Government Full-time Equivalent	<u>570.0</u>	<u>572.0</u>	<u>618.0</u>	<u>618.0</u>	<u>627.5</u>	<u>627.5</u>	<u>633.5</u>	<u>637.5</u>	<u>645.0</u>	<u>646.5</u>

Source: Ector County Budget

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ECTOR COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2014

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Judicial: (1)										
County Courts:										
Criminal Case Filings	5,845	6,035	6,295	5,260	5,734	5,279	5,089	5,005	5,270	6,106
Civil Case Filings	411	443	457	313	280	323	931	683	638	607
Probate Case Filings	8	-	-	-	-	-	-	-	-	-
Juvenile Case Filings	110	101	138	182	205	136	170	115	120	151
District Courts:										
Criminal Case Filings	880	833	1,107	1,213	1,294	1,395	2,059	2,160	2,436	2,142
Civil Case Filings	3,103	3,372	3,666	3,200	3,247	2,742	3,082	4,139	4,290	2,492
Justice of the Peace Case Filings	15,137	16,319	16,021	17,435	17,063	11,123	10,278	11,373	11,092	12,017
Law Enforcement: (2)										
Number of Law Enforcement Employees	75.0	75.0	85.0	74.0	85.0	85.0	85.0	89.0	93.0	96.0
Number of Administrative Employees	12.0	12.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Correction: (3)										
Average Daily Adult Inmate Population	522	529	600	580	586	577	564	524	625	623
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	11,097	12,014	11,052	10,670	12,129	13,287	11,863	9,852	9,944	9,454
Number of Prisoners Released	11,097	11,954	10,870	10,702	12,106	13,555	11,976	10,004	10,152	9,819
Number of Correction Employees (2)	175.0	175.0	176.0	176.0	181.0	181.0	186.0	190.0	188.5	184.0
Number of Administrative Employees (2)	9.0	9.0	9.0	9.0	9.5	9.5	9.5	9.5	9.5	12.0
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	99,301	97,125	95,259	107,768	132,348	153,747	156,539	155,193	182,107	177,670
Diesel	98,258	86,566	90,126	83,796	84,966	74,048	60,245	67,147	50,640	43,518
Highways and Streets: (5)										
Miles of Road Striped	204	204	240	144	148	271	240	160	194	172
Miles of Road Resurfaced	70	52	38	48	86	-	16	17	55	55
Maintenance: (5)										
Cemetery Burials	306	294	295	331	303	282	319	309	309	291
Ector County Wellness Center Visits (6)	-	-	-	-	3,548	4,114	4,255	4,391	4,664	4,747
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	43,846,277
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	17,136,127

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
- (7) Ector County Tax Assessor Collector

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ECTOR COUNTY, TEXAS
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 SEPTEMBER 30, 2014

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
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, 2013

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
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
2013	129,745,287	153,608,405	84.5%	23,863,118	27,433,774	87.0	15.91

Source: Texas County and District Retirement System

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