

Ector County, Texas



Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2015

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ECTOR COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED SEPTEMBER 30, 2015

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INTRODUCTORY SECTION

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ECTOR COUNTY, TEXAS
LISTING OF ELECTED COUNTY OFFICIALS
AS OF SEPTEMBER 30, 2015

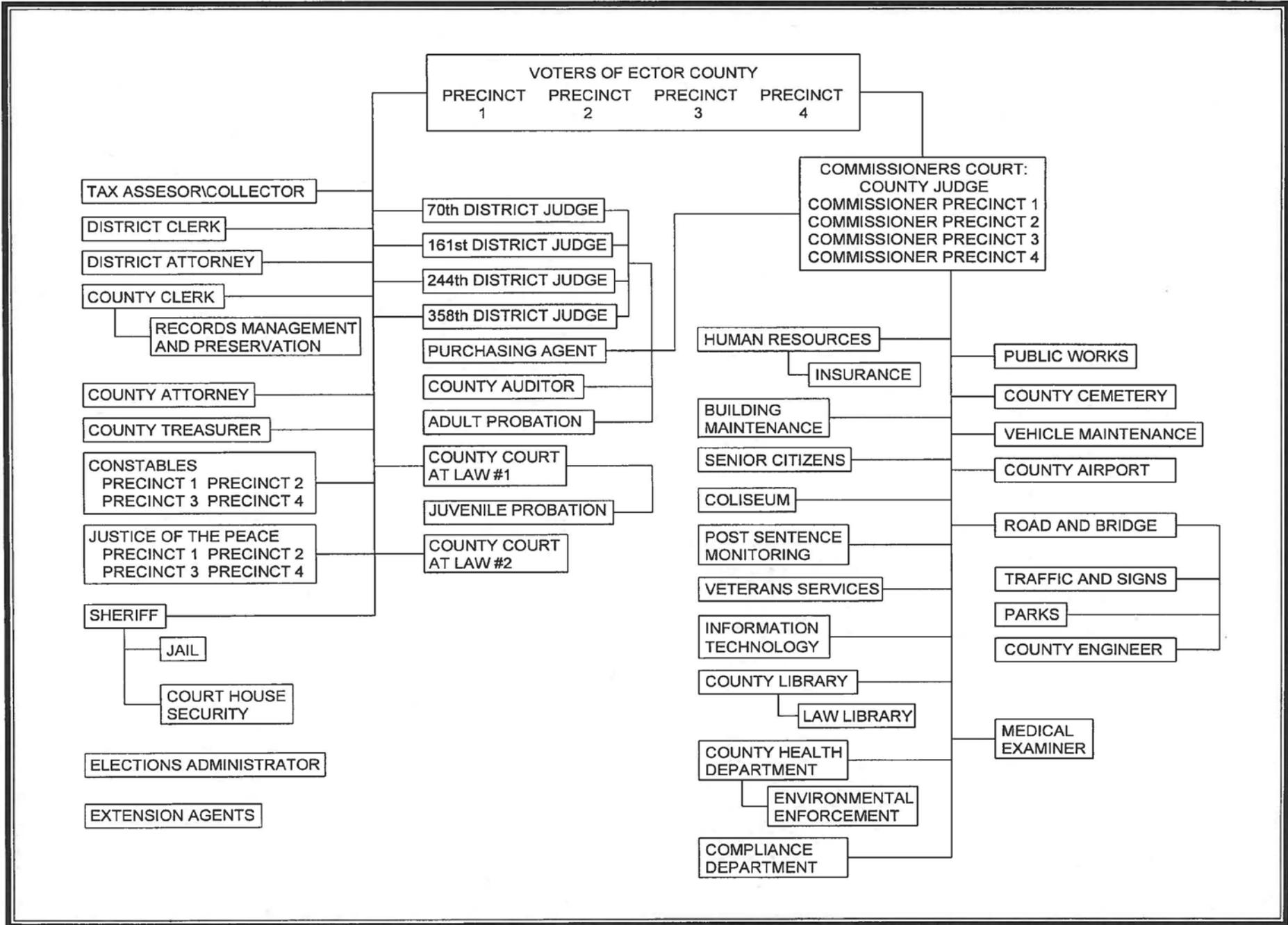
County Judge – Susan M. Redford
Commissioner – Eddy Shelton
Commissioner – D. Greg Simmons
Commissioner – Dale Childers
Commissioner – Armando Rodriguez

District Judge – Denn Whalen
District Judge – John W. Smith
District Judge – James Rush
District Judge – Stacy Trotter

Tax Assessor – Barbara Horn
District Clerk – Clarissa Webster
District Attorney – Bobby Bland
County Clerk – Linda Haney
County Attorney – Dwight Gallivan
County Treasurer – Cleopatra Anderson
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 Johnson
Constable – Vacant
Constable – Carl Watters
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 28, 2016

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, 2015 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, 2015, 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, 2015, 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 County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners' Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, two members elected every two years. The County Judge is elected at large to serve a four-year term.

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy. The County is in the heart of the "Great Permian Basin" oil production area and is a major oil field supply center for Texas and other oil producing states. In addition, Ector County is a major retail, social, civic, sports, and medical center for the area. These factors have helped provide some economic growth to the County; however, the economy is tied to that of the oil industry. After reaching unemployment high of 14.8% in 1986, the present unemployment rate is 4.2%. The 2014 unemployment rate was 3.4%.

During 1999, the oil industry saw the price of oil fall to below \$10 per barrel. As a result, activities in the oil field cut back drastically, 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 previous year, the price of West Texas Crude oil rose above \$100 a barrel. As of September 30, 2015 the price per barrel was approximately \$45. Since that date, the price per barrel has decreased to approximately \$30. 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 2015, the tax generated \$9,329,338 as compared to \$9,091,581 in fiscal year 2014.

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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 completed construction on a 98,984 store in West Odessa and is in negotiation of building another store in east Odessa. Air Products completed construction of a \$32 million dollar liquid nitrogen production facility. The facility will generate some 250 tons of liquid nitrogen per day. In the area of hotels, eight new hotels were completed construction during the year. 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. Also completed during the year was the construction of 56,000 square foot for the West Texas Food Bank. The food bank provides food to approximately 75,000 people in 19 counties in West Texas.

During the 2013 Texas Legislative session, Ector County was successful in passing a 2% hotel motel occupancy tax. The tax, which became effective September 1, 2013, generated \$1.8 million dollars in 2015 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. Completed during the year was the construction of 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 2014-2015 school year, Odessa College's enrollment was 8,498 while UTPB's undergraduate enrollment was 5,164. 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 continues to provide 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 have been 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, 2014. 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 2015 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, 2014

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, 2015, 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, 2015, 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.

Emphasis of a Matter

As discussed in Note 1 to the financial statements, in 2015, the County adopted new accounting guidance prescribed by GASB #68 for its pension plan – a multi-employer, cost-sharing, defined benefit pension plan. Because GASB #68 implements new measurement criteria and reporting provisions, significant information has been added to the Government Wide Statements. Note 7 and the required supplementary information disclose the Net Pension Liability and some deferred outflows and inflows of resources related to the County's plan. Note 1 discloses the adjustment to the beginning net position. Our opinion is not modified with respect to this matter.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-11) Schedule of Changes in Net Pension Liability (page 56), Schedule of Employer Contributions (page 57) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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, budgetary comparison information (pages 52-55 and 84-110), and capital assets used in the operation of Governmental Funds (pages 132-134), 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, budgetary comparison information and capital assets used in the operation of Governmental Funds 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 28, 2016, 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., CPA's PC". The signature is written in a cursive, flowing style.

Odessa, Texas
March 28, 2016

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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, 2015. 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 \$30,264,534, a decrease of \$13,625,064 from the previous year as restated. Total net position includes \$1,612,428 restricted for creditors, \$15,348,895 imposed by law and grant restrictions, \$149,900 restricted for debt service, \$36,877,809 invested in capital assets net of related debt and unrestricted deficit of \$(23,724,498).
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$32,084,552; of which \$10,893,482 or 34% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the general fund was \$11,175,005, which represents a decrease of \$1,716,373 from the prior year.
- The General Fund's fund balance of \$14,310,496, including \$11,175,005 unassigned, represents 26.5% of the General Fund expenditures for fiscal year 2015.
- The County's bonded indebtedness increased by \$6,185,000 which represents reduction for scheduled debt payments of \$2,615,000 and the issuance of Tax Notes during the fiscal year of \$8,800,000.

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-eight are special revenue funds and one is a Capital Project Fund; a Debt Service Fund and the General Fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, the 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 \$30,264,534 at the close of this fiscal year.

STATEMENT OF NET POSITION

	Governmental Activities		Business – Type Activities		Total Activities	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$48,357,003	\$38,592,201	\$ 1,418,858	\$ 1,173,865	\$49,775,861	\$39,766,066
Capital Assets, Net of Accumulated Depreciation	<u>26,965,836</u>	<u>28,690,151</u>	<u>16,032,306</u>	<u>16,619,266</u>	<u>42,998,142</u>	<u>45,309,417</u>
Total Assets	<u>75,322,839</u>	<u>67,282,352</u>	<u>17,451,164</u>	<u>17,793,131</u>	<u>92,774,003</u>	<u>85,075,483</u>
Deferred Outflows of Resources	<u>7,562,713</u>	-	-	-	<u>7,562,713</u>	-
Current Liabilities	6,041,436	4,808,965	127,757	175,957	6,169,193	4,984,922
Long-Term Liabilities	<u>63,396,297</u>	<u>36,176,386</u>	<u>28,279</u>	<u>24,577</u>	<u>63,424,576</u>	<u>36,200,963</u>
Total Liabilities	<u>69,437,733</u>	<u>40,985,351</u>	<u>156,036</u>	<u>200,534</u>	<u>69,593,769</u>	<u>41,185,885</u>
Deferred Inflows of Resources	<u>478,413</u>	-	-	-	<u>478,413</u>	-
Net Investment in Capital Assets	20,845,503	20,705,152	16,032,306	16,619,266	36,877,809	37,324,418
Restricted Assets	17,111,223	10,136,565	-	-	17,111,223	10,136,565
Unrestricted Assets (deficit)	<u>(24,987,320)</u>	<u>(4,544,716)</u>	<u>1,262,822</u>	<u>973,331</u>	<u>(23,724,498)</u>	<u>(3,571,385)</u>
Total Net Position	<u>\$12,969,406</u>	<u>\$26,297,001</u>	<u>\$17,295,128</u>	<u>\$17,592,597</u>	<u>\$30,264,534</u>	<u>\$43,889,598</u>

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

Deferred Outflows and Inflows of Resources relate to the County's defined pension plan and are the result of the implementation of GASB 68. See Note 7.

The unrestricted portion of the County's net position decreased \$20,153,113 from the previous year. The decrease in unrestricted assets is mainly attributable to the County's recognition of the current year other post-employment benefits (OPEB) obligation of \$3,264,292 as reflected in note 8, \$11,345,410 represents the prior period restatement due to the recognition of the Texas County and District Retirement System (TCDRS) pension plan per GASB 68 as reflected in note 1.P and the current year net pension liability of \$1,373,192 as reflected in note 10. The restricted balance of the County's net position represents \$149,900 restricted resources to repay future debt, \$1,612,428 restricted for creditors and \$15,348,895 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 \$24,987,320 which is attributable to the OPEB obligation and net pension obligation as noted above. It should also be noted that the total net position decreased from the prior fiscal year by \$13,625,064 or 31%.

For fiscal year 2016, the Commissioners' Court approved transferring retirees' age 65 or more from the Count's Self-Funded Health Plan to a Medicare Supplement Plan. This action by the Court is directed towards reducing the future OPEB liability. Additionally, the Court is evaluating various other options to reduce the OPEB liability including restricting eligibility, increasing retirees' share of cost and other options.

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

For the fiscal year ended September 30, 2015, the Self-Funded Health Benefit Fund had excess reserves of \$5.8m or was reserved at 53% 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 2016 reserves within the Fund are estimated to increase by \$625,000.

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>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program Revenues:						
Charges for Services	\$15,543,823	\$15,375,426	\$1,363,976	\$1,085,920	\$16,907,799	\$16,461,346
Operating Grants and Contributions	2,224,775	2,402,890	55,000	55,000	2,279,775	2,280,060
Capital Grants and Contributions	2,087,729	-	283,054	50,000	2,370,783	227,830
General Revenues:						
Property Taxes	43,941,869	41,155,755	8,108	3,209	43,949,977	41,158,964
Bingo Taxes	239,832	247,387	-	-	239,832	247,387
Mixed Beverage Taxes	741,750	704,831	-	-	741,750	704,831
Hotel Occupancy Tax	897,733	467,439	897,733	467,439	1,795,466	934,878
Unrestricted Investment Earnings	72,953	110,506	2,854	1,784	75,807	112,290
Miscellaneous	<u>512,936</u>	<u>967,929</u>	<u>-</u>	<u>-</u>	<u>512,936</u>	<u>967,929</u>
Total Revenues	<u>66,263,400</u>	<u>61,432,163</u>	<u>2,610,725</u>	<u>1,663,352</u>	<u>68,874,125</u>	<u>63,095,515</u>
Expenses:						
Administrative	2,983,709	2,691,008	-	-	2,983,709	2,691,008
Judicial	12,942,841	12,586,834	-	-	12,942,841	12,586,834
Financial Administration	5,388,939	5,192,811	-	-	5,388,939	5,192,811
Law Enforcement	7,860,592	7,718,460	-	-	7,860,592	7,718,460
Correction	18,924,608	19,219,034	-	-	18,924,608	19,219,034
Health and Welfare	2,068,511	2,085,932	-	-	2,068,511	2,085,932
Fire Protection	893,524	897,310	-	-	893,524	897,310
Cultural/Recreation	1,248,272	1,330,691	-	-	1,248,272	1,330,691
Library	1,905,243	1,967,113	-	-	1,905,243	1,967,113
Maintenance	7,265,590	6,813,567	-	-	7,265,590	6,813,567
Conservation of Natural Resources	126,577	121,952	-	-	126,577	121,952
Highways and Streets	6,272,409	4,044,826	-	-	6,272,409	4,044,826
Election	599,851	596,884	-	-	599,851	596,884
Interest on Long-Term Debt	163,942	166,816	-	-	163,942	166,816
Coliseum	-	-	2,138,724	2,047,410	2,138,724	2,047,410
Airport	<u>-</u>	<u>-</u>	<u>717,243</u>	<u>447,329</u>	<u>717,243</u>	<u>447,329</u>
Total Expenses	<u>68,644,608</u>	<u>65,433,238</u>	<u>2,855,967</u>	<u>2,494,739</u>	<u>71,500,575</u>	<u>67,927,977</u>
Excess (Deficiency) Before	(2,381,208)	(4,001,075)	(245,242)	(831,387)	(2,626,450)	(4,832,462)
Gain on Sale of Capital Assets	346,796	76,383	-	-	346,796	76,383
Internal Balance	8,971	-	(8,971)	-	-	-
Transfers	<u>43,256</u>	<u>31,662</u>	<u>(43,256)</u>	<u>(31,662)</u>	<u>-</u>	<u>-</u>
Change in Net Position	(1,982,185)	(3,893,030)	(297,469)	(863,049)	(2,279,654)	(4,756,079)
Net Position – Beginning (restated)	<u>14,951,591</u>	<u>30,190,031</u>	<u>17,592,597</u>	<u>18,455,646</u>	<u>32,544,188</u>	<u>48,645,677</u>
Net Position - Ending	<u>\$12,969,406</u>	<u>\$26,297,001</u>	<u>\$17,295,128</u>	<u>\$17,592,597</u>	<u>\$30,264,534</u>	<u>\$43,889,598</u>

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities. Net position of the governmental activities decreased \$1,982,185 during the year. The largest revenue variance from last year is the increase in capital grants and contributions of \$2,087,729 which represents a Texas Department of Transportation (TxDot) capital grant to rebuild County roads that are designated as high oilfield traffic roads. The total TxDot grant is approximately \$10m and the balance is scheduled to be expended in fiscal year 2016. Hotel occupancy tax of \$897,733 which is a tax on hotel rooms as passed by the Texas State Legislature in September 2013 increased from the prior year as 2014 did not represent a full year of taxes. Unrestricted Investment Earnings were down 34% from the previous year as the County's depository agreement was renegotiated and interest rates were reclassified to a more marketable rate. Miscellaneous decreased by \$454,993 due to insurance proceeds received in 2014 for various County buildings in the amount of \$400,000 and other miscellaneous items.

Total expenses increased \$3,211,370 which is attributable to the current year TCDRS pension plan GASB 68 recognition of \$1,373,192 which is allocated to all expense categories. Highways and Street expense increased \$2,227,583 primarily due to the TxDot capital grant as discussed previously. The remaining expense categories remained relatively flat from the previous year.

Business-Type Activities. Net position of the business-type activities decreased from the previous year by \$297,469. Until the 2014 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 \$897,733, it did not offset the amount of property tax allocated annually. Capital grants and contributions increased by \$233,054 from a TxDot Aviation grant to construct various improvements at the County Airport. Expenses, in the business-type activities increased by 14% from the previous year and are attributable to the TxDot Aviation grant as mentioned before.

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 \$32,084,552, an increase of \$6,437,332 or 25% in comparison to the prior year. The increase is attributable to the receipt of Tax Note proceeds of \$8,800,000 issued for various capital projects within the County. The unassigned fund balance of \$10,893,482 represents 34% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance decreased \$1,883,882 or 15% 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 \$3,333,288 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2015 as compared to \$2,969,422 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 \$150,450, a decrease of \$54,554 as compared with the prior year. The decrease is attributable to actual revenues being less than expenditures.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$11,792,607 represents the net of capital contributions in the amount of \$1,092,553 for future enhancements, other revenue and interest earnings of \$170,932 and the expenditure of \$1,619,148 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. Additionally, the Court issued Tax Notes in the amount of \$8,800,000 for various capital projects for the future expansion of the Ector County Courthouse, runway expansions at the County Airport and the TxDot capital grant for roads match requirement.

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 \$214,039. The decrease is represented by an operating loss of \$1,296,830 which includes \$606,772 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 \$897,733. The Airport also reflected a decrease in net position from the prior year of \$75,487. The decrease in net position at the Airport is attributable to an operating loss of \$141,189 which includes depreciation expense in the amount of \$358,358.

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 \$11,175,005 as compared to \$12,891,378 in the prior year. Revenues resulted in a negative budget variance of \$1,254,244. Property tax collections were under budget by \$537,846 due to an under collection of budgeted delinquent taxes. Fines and Forfeitures were also under budget by \$399,825 and the result of an anticipated growth due to the economic versus the actual revenue received. Intergovernmental charges had a positive budget variance of \$333,686 and were primarily due to an increase in State Mixed Beverage Taxes, reimbursement of indigent legal costs from the Texas Indigent Defense Commission and reimbursement of State Emergency Management Expenses. Charges for Services also had a positive budget variance of \$452,122 and it is attributable to the receipt of Tax Collector Fees which represents fees from vehicle registrations. During the fiscal year, the County anticipated the receipt of insurance proceeds in excess of one million to replace the roof at the Sheriff's Office and Jail; however, negotiations were not settled by year-end which reflects the negative variance of \$1,076,618 in Other Revenues.

Expenditures in the General Fund were under budget by \$3,636,666. Ector County budgets for full employment, however due to the local economy numerous vacancies remained unfilled during the fiscal year resulting in a personnel budget surplus in all expense categories. Additionally, the projected insurance proceeds previously discussed were budgeted as a maintenance expense to replace the roofs but not expended pending final settlement.

Both the original budget and the final budget reflected a deficit of revenues over expenditures. The deficit in the original budget was designed by the Court. The difference between the original budget and the final budget was mainly attributable to emergency appropriations in Corrections due to employee shortages in the Jail, as the County had to outsource inmates to other counties and incur additional costs to insure compliance with Texas Jail Standards. Additionally, due to employee shortages, the Court suspended their policy of compensatory time for overtime which resulted in an additional emergency appropriation for salaries and related benefits.

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

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 21% of total fund expenditures, while total fund balance represents 27% of total fund expenditures. The prior year unassigned fund represented 26% of total fund expenditures and total fund balance represented 34% of total fund expenditures.

The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$1,701,739 or 3%. \$1,348,659 of additional appropriations were required in the Corrections category to fund the payment of overtime and the cost of housing inmates in other counties as previously discussed. The remaining additional appropriations represent prior period encumbrances from the fiscal year 2014 that carried over into fiscal year 2015.

FARM TO MARKET AND LATERAL ROAD FUND BUDGETARY HIGHLIGHTS

The Farm to Market and Lateral Road Fund reflects a fund balance of \$3,488,786, which represents an increase from the prior year by \$612,503. The original budget represented a deficit of \$874,779 and the final budget represented a deficit budget of \$1,058,520. The intent of the Court was to reduce the fund balance during the year. However, due to employee vacancies, especially in the area of heavy equipment operators, numerous road construction and maintenance projects were not conducted which resulted in an increase in the fund balance.

DEBT ADMINISTRATION AND CAPITAL ASSETS

Long-term Debt. At September 30, 2015, the County had a total long-term debt outstanding in the amount of \$63,396,297, which represents a net increase from the prior year of \$27,219,911. The net increase is attributable to the County's restatement of the prior year of \$16,302,896 relating to GASB 68 recognition of the County's pension liability, recognition of the current year pension liability of \$1,373,192 and \$3,264,292 for the current year OPEB obligation. Additionally, during the fiscal year, the Court issued \$8,800,000 in Tax Notes for various capital improvements. Scheduled debt payments of \$2,615,000 represented reductions during the fiscal year. According to Texas statutes, the County has a debt limit of \$3,668,768,978.

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 2015:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
General Obligation Bonds	\$ 7,985,000	8,800,000	2,615,000	14,170,000
Net Pension Liability	16,302,896	1,373,192	-	17,676,088
Net OPEB Obligation	27,140,866	3,264,292	-	30,405,158
Compensated Absences	<u>1,050,520</u>	<u>1,770,791</u>	<u>1,676,260</u>	<u>1,145,051</u>
Total	<u>\$ 52,479,282</u>	<u>15,208,275</u>	<u>4,291,260</u>	<u>63,396,297</u>

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

Capital Assets. The capital assets of the County are those assets, land, buildings, and improvements other than buildings, roads, machinery and equipment and construction in progress, which are used in the performance of the County's functions including infrastructure assets. At September 30, 2015, net capital assets of the governmental activities totaled \$26,965,836, reflecting a net decrease of \$1,724,315. Net capital assets of the business-type activities totaled \$16,032,306, reflecting a net decrease of \$586,960 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$3,321,960 for governmental activities and \$965,130 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2015	2014	2015	2014	2015	2014
Land	\$ 2,020,404	2,020,404	682,762	682,762	2,703,166	2,703,166
Buildings	8,159,550	8,153,674	2,892,096	3,052,405	11,051,646	11,206,079
Improvements Other Than Buildings	2,491,163	3,052,572	6,664,584	6,980,000	9,155,747	10,032,572
Machinery and Equipment	2,855,157	3,343,622	620,212	653,367	3,475,369	3,996,989
Infrastructure	10,429,775	11,387,624	4,961,816	5,172,622	15,391,591	16,560,246
Construction In Progress	1,009,787	732,255	210,836	78,110	1,220,623	810,365
Total	\$ 26,965,836	28,690,151	16,032,306	16,619,266	42,998,142	45,309,417

Additional information on the County's capital assets and debt can be found in Note 6 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 2016 budget was adopted by September 30, 2015 with total General Fund expenditures of \$56,904,610, a 5% increase from the fiscal year 2015 actual expenditures. The total property tax rate for fiscal year 2016 is \$.335 per \$100 of valuation. Increases in the fiscal year 2016 budget compared to fiscal year 2015 actual expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents approximately \$41,274,472 for fiscal year 2016. Actual 2015 personnel expenditures were \$41,243,486. While the difference between 2016 and 2015 is minimal, the 2015 fiscal year required additional appropriations in order to maintain compliance within the Corrections category. As the local economy has declined due to low oil prices, the Court does not anticipate having to provide any additional appropriations for personnel.
- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2016, the County budgeted in the General Fund \$1,285,104 towards vehicle maintenance as compared to the actual expenditure of \$1,263,540 for fiscal year 2015.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

- Effective fiscal year 2016, the Texas Legislature approved the addition of a new district court and appointed a new State District Judge which will provide for 5 district courts instead of 4 district courts. The fiscal year 2016 operating costs for the new court represent approximately \$214,000. In addition, a new courtroom and offices had to be constructed within the courthouse for the new District Judge and staff at an estimated cost of \$237,000. With a new District Judge, additional staff had to be budgeted for the District Attorney's Office and the District Clerk's Office. The new court was approved by the Legislature based on the increased number of cases pending in Ector County and is a result of the economy.
- With the increased number of cases and the severity of cases, there has been a concern for courthouse security in the courthouse especially with the district courts. For fiscal year 2016, the Court added 4 bailiff positions within 4 of the district courts as additional security.
- In the Jail, based on the inmate population and the need to transfer inmates to other county jails, an additional \$300,000 was appropriated for that purpose.
- 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 2016, the County budgeted \$456,028 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.
- In fiscal year 2015, the Court issued \$8,800,000 in Tax Notes. The funds represent \$2,100,000 for the purchase of land for a future courthouse, \$4,075,000 for runway expansions at the County Airport, \$1,950,000 for grantee contributions to the \$10m TxDot road grant and other smaller improvements. For fiscal year 2016, these funds are budgeted within a separate Capital Projects Fund.
- All other operating expenditures were held comparable to the prior year.

It should be also noted that for fiscal year 2016, the Commissioners' Court has adopted a budget which represents a deficit of \$875,138. 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, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 2,694,329	103,127	2,797,456
Investments	39,407,879	1,233,623	40,641,502
Receivables, net of allowance for uncollectables	4,749,280	3,877	4,753,157
Internal balances	41,668	(41,668)	-
Inventories	32,425	-	32,425
Prepaid expenses	13,699	-	13,699
Due from other governments	1,417,723	119,899	1,537,622
Capital assets, (nondepreciable):			
Land	2,020,404	682,762	2,703,166
Construction in progress	1,009,787	210,836	1,220,623
Capital assets, (net of accumulated depreciation):			
Buildings	8,159,550	2,892,096	11,051,646
Improvements	2,491,163	6,664,585	9,155,748
Infrastructure	10,429,775	4,961,814	15,391,589
Machinery and equipment	2,855,157	620,213	3,475,370
TOTAL ASSETS	\$ 75,322,839	17,451,164	92,774,003
DEFERRED OUTFLOWS OF RESOURCES			
Contributions subsequent to measurement date	\$ 5,377,876	-	5,377,876
Investment earnings	2,184,837	-	2,184,837
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 7,562,713	-	7,562,713
LIABILITIES			
Accounts payable and other liabilities	\$ 5,419,478	70,613	5,490,091
Accrued interest payable	51,618	-	51,618
Due to other governments	493,431	19,809	513,240
Unearned revenue	76,909	37,335	114,244
Noncurrent liabilities:			
Due within one year	3,880,051	28,279	3,908,330
Due in more than one year	59,516,246	-	59,516,246
TOTAL LIABILITIES	\$ 69,437,733	156,036	69,593,769
DEFERRED INFLOWS OF RESOURCES			
Change in economic/demographic gains or losses	\$ 478,413	-	478,413
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 478,413	-	478,413
NET POSITION			
Net investment in capital assets	\$ 20,845,503	16,032,306	36,877,809
Restricted for:			
Creditors	1,612,428	-	1,612,428
Imposed by law, program purposes	15,348,895	-	15,348,895
Debt service	149,900	-	149,900
Unrestricted (deficit)	(24,987,320)	1,262,822	(23,724,498)
TOTAL NET POSITION	\$ 12,969,406	17,295,128	30,264,534

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2015

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

Expenses	Program Revenues			Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributors	Primary Government		
				Governmental Activities	Business-Type Activities	Total
\$ 2,983,709	3,975,600	162,633	-	1,154,524	-	1,154,524
12,942,841	5,019,243	200,686	-	(7,722,912)	-	(7,722,912)
5,388,939	-	-	-	(5,388,939)	-	(5,388,939)
7,860,592	372,031	23,556	-	(7,465,005)	-	(7,465,005)
18,924,608	2,762,813	1,172,702	-	(14,989,093)	-	(14,989,093)
2,068,511	1,101,122	623,347	73,864	(270,178)	-	(270,178)
893,524	-	-	-	(893,524)	-	(893,524)
1,248,272	16,400	-	-	(1,231,872)	-	(1,231,872)
1,905,243	26,450	-	-	(1,878,793)	-	(1,878,793)
7,265,590	-	-	-	(7,265,590)	-	(7,265,590)
126,577	-	-	-	(126,577)	-	(126,577)
6,272,409	2,229,966	41,851	2,013,865	(1,986,727)	-	(1,986,727)
599,851	40,198	-	-	(559,653)	-	(559,653)
163,942	-	-	-	(163,942)	-	(163,942)
<u>68,644,608</u>	<u>15,543,823</u>	<u>2,224,775</u>	<u>2,087,729</u>	<u>(48,788,281)</u>	<u>-</u>	<u>(48,788,281)</u>
2,138,724	787,924	55,000	176,532	-	(1,119,268)	(1,119,268)
717,243	576,052	-	106,522	-	(34,669)	(34,669)
<u>2,855,967</u>	<u>1,363,976</u>	<u>55,000</u>	<u>283,054</u>	<u>-</u>	<u>(1,153,937)</u>	<u>(1,153,937)</u>
\$ <u>71,500,575</u>	<u>16,907,799</u>	<u>2,279,775</u>	<u>2,370,783</u>	<u>(48,788,281)</u>	<u>(1,153,937)</u>	<u>(49,942,218)</u>
General Revenues:						
Property taxes				43,941,869	8,108	43,949,977
Bingo tax				239,832	-	239,832
Mixed beverage tax				741,750	-	741,750
Hotel occupancy tax				897,733	897,733	1,795,466
Unrestricted investment earnings				72,953	2,854	75,807
Miscellaneous				512,936	-	512,936
Gain on sale of capital assets				346,796	-	346,796
Internal balance				8,971	(8,971)	-
Transfers				43,256	(43,256)	-
Total general revenues and transfers				<u>46,806,096</u>	<u>856,468</u>	<u>47,662,564</u>
Change in net position				<u>(1,982,185)</u>	<u>(297,469)</u>	<u>(2,279,654)</u>
Net position, beginning of year as restated				<u>14,951,591</u>	<u>17,592,597</u>	<u>32,544,188</u>
Net position, end of year				\$ <u>12,969,406</u>	<u>17,295,128</u>	<u>30,264,534</u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2015

		<u>General Fund</u>
ASSETS		
Cash and cash equivalents	\$	754,017
Investments		14,808,453
Property taxes receivable		2,959,502
Less allowance for uncollectible taxes		(2,811,526)
Accounts receivable		803,940
Due from other funds		21,712
Due from other governments		50,087
Inventories		28,644
Prepaid items		<u>13,349</u>
Total assets		<u>16,628,178</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable		1,803,718
Due to other funds		9,988
Due to other governments		428,976
Deferred revenue		<u>75,000</u>
Total liabilities		<u>2,317,682</u>
FUND BALANCES		
Nonspendable:		
Inventories		41,993
Restricted		
Creditors		768,611
Imposed by law		1,549,072
Retirement of long-term debt		-
Committed:		
Program purposes		607,766
Assigned		168,049
Unassigned		<u>11,175,005</u>
Total fund balances		<u>14,310,496</u>
Total liabilities and fund balances	\$	<u>16,628,178</u>

Farm to Market And Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
55,561	20,161	505,796	444,758	1,780,293
3,504,513	115,884	11,959,441	1,906,678	32,294,969
100,506	270,215	-	-	3,330,223
(95,480)	(256,705)	-	-	(3,163,711)
70,064	1,445	-	5,862	881,311
-	-	1,931	266,670	290,313
-	-	-	1,367,636	1,417,723
-	-	-	-	28,644
-	-	-	350	13,699
<u>3,635,164</u>	<u>151,000</u>	<u>12,467,168</u>	<u>3,991,954</u>	<u>36,873,464</u>
145,985	-	407,920	1,622,708	3,980,331
393	550	266,641	21,712	299,284
-	-	-	5,321	434,297
-	-	-	-	75,000
<u>146,378</u>	<u>550</u>	<u>674,561</u>	<u>1,649,741</u>	<u>4,788,912</u>
-	-	-	350	42,343
110,236	-	407,920	325,661	1,612,428
3,377,092	550	8,433,641	1,988,540	15,348,895
-	149,900	-	-	149,900
-	-	2,299,986	-	2,907,752
1,458	-	651,060	309,185	1,129,752
-	-	-	(281,523)	10,893,482
<u>3,488,786</u>	<u>150,450</u>	<u>11,792,607</u>	<u>2,342,213</u>	<u>32,084,552</u>
<u>3,635,164</u>	<u>151,000</u>	<u>12,467,168</u>	<u>3,991,954</u>	<u>36,873,464</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, 2015

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

Total Fund Balances	\$	32,084,552
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		25,311,697
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		3,675,686
Internal service funds are used by management to charge the costs of fleet management and self-insurance costs to individual funds. The assets, liabilities and net position of the internal service funds are included in governmental activities in the statement of net position.		8,261,086
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(63,447,915)
Deferred outflows and inflows of resources, net		<u>7,084,300</u>
Net position of governmental activities	\$	<u><u>12,969,406</u></u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2015

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)

- Issuance of tax notes
- 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
\$	39,076,035	1,915,542	2,678,643	-	-	43,670,220
	1,704,175	-	-	-	-	1,704,175
	251,005	-	-	-	-	251,005
	1,992,712	517,024	-	-	2,965,839	5,475,575
	8,815,622	1,739,280	-	14,300	2,269,768	12,838,970
	58,232	5,671	368	9,588	3,359	77,218
	782,004	17,385	-	170,932	20,012	990,333
	-	-	-	897,733	-	897,733
	<u>52,679,785</u>	<u>4,194,902</u>	<u>2,679,011</u>	<u>1,092,553</u>	<u>5,258,978</u>	<u>65,905,229</u>
	1,545,789	-	-	1,559,149	-	3,104,938
	11,521,976	-	-	-	1,077,550	12,599,526
	4,771,948	-	-	-	-	4,771,948
	7,894,205	-	-	-	42,763	7,936,968
	16,173,783	-	-	-	1,089,432	17,263,215
	1,559,794	-	-	224	547,552	2,107,570
	889,690	-	-	-	-	889,690
	790,696	-	-	-	310,427	1,101,123
	1,645,771	-	-	-	153,195	1,798,966
	6,567,028	571,656	-	30,558	-	7,169,242
	132,972	-	-	-	-	132,972
	-	2,761,632	-	-	2,013,866	4,775,498
	-	-	-	-	615,639	615,639
	459,638	-	-	29,217	-	488,855
	<u>53,953,290</u>	<u>3,333,288</u>	<u>-</u>	<u>1,619,148</u>	<u>5,850,424</u>	<u>64,756,150</u>
	-	-	2,615,000	-	-	2,615,000
	-	-	118,565	72,000	-	190,565
	23,553	-	-	711,354	14,531	749,438
	<u>53,976,843</u>	<u>3,333,288</u>	<u>2,733,565</u>	<u>2,402,502</u>	<u>5,864,955</u>	<u>68,311,153</u>
	<u>(1,297,058)</u>	<u>861,614</u>	<u>(54,554)</u>	<u>(1,309,949)</u>	<u>(605,977)</u>	<u>(2,405,924)</u>
	-	-	-	8,800,000	-	8,800,000
	50,385	889	-	600,000	907,452	1,558,726
	<u>(1,257,452)</u>	<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>(8,018)</u>	<u>(1,515,470)</u>
	<u>(1,207,067)</u>	<u>(249,111)</u>	<u>-</u>	<u>9,400,000</u>	<u>899,434</u>	<u>8,843,256</u>
	(2,504,125)	612,503	(54,554)	8,090,051	293,457	6,437,332
	16,814,621	2,876,283	205,004	3,702,556	2,048,756	25,647,220
\$	<u>14,310,496</u>	<u>3,488,786</u>	<u>150,450</u>	<u>11,792,607</u>	<u>2,342,213</u>	<u>32,084,552</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, 2015**

Amounts reported for governmental activities in the statement of activities (page 15) are different because:

Net change in fund balances-total governmental funds (page 17).	\$	6,437,332
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.		(1,762,168)
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		334,476
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.		(10,822,484)
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.		1,996,057
Internal service funds are used by management to charge the costs of the equipment and self-insurance funds to individual funds. The net income of certain activities of internal service funds is reported with governmental activities.		<u>1,834,602</u>
Change in net position of government activities (page 15)	\$	<u>(1,982,185)</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 82,651	20,476	103,127	914,036
Investments	659,492	574,131	1,233,623	7,112,910
Accounts receivable, net	1,043	2,834	3,877	25,771
Inventories	-	-	-	3,781
Due from other funds	7,740	1,231	8,971	-
Due from other governments	-	119,899	119,899	-
TOTAL CURRENT ASSETS	750,926	718,571	1,469,497	8,056,498
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	3,537,766	12,448,444	37,466
Equipment	1,350,226	170,034	1,520,260	7,991,479
Infrastructure	737,804	8,525,644	9,263,448	-
Construction in progress	181,032	29,804	210,836	-
Less accumulated depreciation and amortization	(8,651,372)	(6,589,352)	(15,240,724)	(7,091,534)
NET PROPERTY, PLANT AND EQUIPMENT	8,028,711	8,003,595	16,032,306	1,654,139
TOTAL ASSETS	8,779,637	8,722,166	17,501,803	9,710,637
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	52,819	17,794	70,613	1,439,147
Compensated absences payable	28,279	-	28,279	-
Unearned revenues	18,417	18,917	37,334	1,909
Due to other governments	19,809	-	19,809	59,133
TOTAL CURRENT LIABILITIES	119,324	36,711	156,035	1,500,189
NET POSITION				
Investment in capital assets	8,028,711	8,003,595	16,032,306	1,654,139
Unrestricted	631,602	681,860	1,313,462	6,556,309
TOTAL NET POSITION	\$ 8,660,313	8,685,455	17,345,768	8,210,448

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

(50,640)

\$ 17,295,128

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, 2015**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
OPERATING REVENUES				
Charges for current services	\$ 784,298	225,484	1,009,782	15,225,742
Other revenues	<u>58,627</u>	<u>350,570</u>	<u>409,197</u>	<u>166,627</u>
TOTAL OPERATING RECEIVABLES	<u>842,925</u>	<u>576,054</u>	<u>1,418,979</u>	<u>15,392,369</u>
OPERATING EXPENSES				
Salaries	566,903	-	566,903	-
Employee benefits	293,756	-	293,756	-
Auto allowance	3,900	-	3,900	-
Departmental supplies and other	40,989	174	41,163	570,762
Maintenance and repairs	171,320	101,556	272,876	286,347
Professional services	54,950	45,000	99,950	1,394,240
Utilities	337,634	44,930	382,564	460,629
Insurance	59,162	22,275	81,437	873,542
Claims	-	-	-	9,583,721
Other	4,369	144,950	149,319	-
Depreciation	<u>606,772</u>	<u>358,358</u>	<u>965,130</u>	<u>745,274</u>
TOTAL OPERATING EXPENSES	<u>2,139,755</u>	<u>717,243</u>	<u>2,856,998</u>	<u>13,914,515</u>
OPERATING INCOME (LOSS)	<u>(1,296,830)</u>	<u>(141,189)</u>	<u>(1,438,019)</u>	<u>1,477,854</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	1,549	1,305	2,854	10,004
Gain (loss) on retirement of assets	-	-	-	291,279
Hotel Occupancy Tax	897,733	-	897,733	-
Property tax, penalties and interest	<u>6,977</u>	<u>1,131</u>	<u>8,108</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>906,259</u>	<u>2,436</u>	<u>908,695</u>	<u>301,283</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT	<u>(390,571)</u>	<u>(138,753)</u>	<u>(529,324)</u>	<u>1,779,137</u>
CAPITAL CONTRIBUTIONS	176,532	106,522	283,054	47,524
TRANSFERS (OUT)	<u>-</u>	<u>(43,256)</u>	<u>(43,256)</u>	<u>-</u>
CHANGES IN NET POSITION	<u>(214,039)</u>	<u>(75,487)</u>	<u>(289,526)</u>	<u>1,826,661</u>
NET POSITION, BEGINNING OF YEAR	<u>8,874,352</u>	<u>8,760,942</u>		<u>6,383,787</u>
NET POSITION, END OF YEAR	\$ <u>8,660,313</u>	<u>8,685,455</u>		<u>8,210,448</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>(7,943)</u>	
			<u>\$ (297,469)</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, 2015
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 760,346	247,106	1,007,452	-
Cash received from interfund revenues	-	1,978	1,978	15,214,678
Cash received from miscellaneous sources	58,627	230,671	289,298	-
Cash received from other income	-	-	-	167,110
Cash paid to employees	(867,223)	-	(867,223)	-
Cash paid for goods and services	(652,708)	(416,178)	(1,068,886)	(13,734,399)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(700,958)</u>	<u>63,577</u>	<u>(637,381)</u>	<u>1,647,389</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Hotel Occupancy Tax	897,733	-	897,733	-
Property tax, penalties and interest	6,977	1,131	8,108	-
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>904,710</u>	<u>1,131</u>	<u>905,841</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(114,167)	(24,205)	(138,372)	(735,603)
Proceeds from sale of assets	-	-	-	291,279
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(114,167)</u>	<u>(24,205)</u>	<u>(138,372)</u>	<u>(444,324)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(200,410)	(255,425)	(455,835)	(3,193,574)
Proceeds from sale of investments	45,000	110,000	155,000	1,645,000
Investment income received on investments	1,549	1,305	2,854	10,004
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(153,861)</u>	<u>(144,120)</u>	<u>(297,981)</u>	<u>(1,538,570)</u>
NET INCREASE (DECREASE) IN CASH	(64,276)	(103,617)	(167,893)	(335,505)
CASH, BEGINNING OF YEAR	<u>146,927</u>	<u>124,093</u>	<u>271,020</u>	<u>1,249,541</u>
CASH, END OF YEAR	<u>\$ 82,651</u>	<u>20,476</u>	<u>103,127</u>	<u>914,036</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, 2015
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	\$ (1,296,830)	(141,189)	(1,438,019)	1,477,854
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	606,772	358,358	965,130	745,274
(Increase) decrease in accounts receivable	(4,777)	2,705	(2,072)	(11,064)
Increase in inventories	-	-	-	66,509
Decrease in due from other funds	-	1,978	1,978	-
Decrease (increase) in due from other governments	-	(119,899)	(119,899)	-
Increase (decrease) in accounts payable	19,616	(57,293)	(37,677)	(624,630)
Decrease in compensated absences	3,702	-	3,702	-
Increase in due to other funds	-	-	-	-
Increase in due to other governments	(10,266)	-	(10,266)	-
Increase (decrease) in unearned revenue	(19,175)	18,917	(258)	(6,554)
TOTAL ADJUSTMENTS	<u>595,872</u>	<u>204,766</u>	<u>800,638</u>	<u>169,535</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (700,958)</u>	<u>63,577</u>	<u>(637,381)</u>	<u>1,647,389</u>

NONCASH INVESTING AND FINANCIAL ACTIVITIES

During fiscal year ended September 30, 2015, the Internal Service fund acquired capital assets of \$47,524 and the coliseum fund acquired \$176,532, and the airport fund acquired \$63,266 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, 2015

ASSETS	
Cash and cash equivalents	\$ 8,470,215
Investments	4,047,905
Due from other governments	150,585
Accounts receivable	<u>7,033</u>
 TOTAL ASSETS	 \$ <u><u>12,675,738</u></u>
 LIABILITIES	
Accounts payable	\$ 557,394
Due to other governments	2,181,411
Deposits	<u>9,936,933</u>
 TOTAL LIABILITIES	 \$ <u><u>12,675,738</u></u>

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

There are no component units.

B. Government-Wide and Fund Financial Statements

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

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

The government-wide statement of activities identifies the relative financial burden of each of the County's functions (Administrative, Judicial, Financial Administration, Law Enforcement, Correction, Health and Welfare, Fire Protection, Cultural and Recreation, Library, Maintenance, Conservation of Natural Resources, Highways and Streets, Election, and Other) or segments (Coliseum and Airport) on the taxpayers by identifying direct expenses and the extent of self support through program revenues. Direct expenses are clearly identifiable expenses that can be specifically associated with a function or segment. 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, 2015

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 fund liability is incurred. However, expenditures related to general long-term debt, compensated absences, and claims and judgments are recorded only when payment is due.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 major 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, 2015

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, Jail Commissary, Senior Citizens and Employee Enrichment Fund. 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, 2015

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, 2015

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, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Accrued Employee Benefits Payable (Continued)

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 unauthorized bond premiums, discounts and amortize these items over the life of the issue using the effective interest rate method. In the governmental fund statements, these items are required in the current period.

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, 2015

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, 2015 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 2014 tax roll for the 2014-2015 fiscal year was 0.297296 per \$100 assessed valuation, resulting in a tax levy of approximately \$43,670,220 on an assessed valuation of \$14,675,075,911.

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, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. *Prior year Restatements*

Beginning net position as of October 1, 2014, has been restated as follows for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to Measurement Date*.

Beginning net position	\$	43,889,598
Prior period adjustment – implementation of GASB 68:		
Net pension liability (measurement date as of December 31, 2014)		(16,302,896)
Deferred outflows-contribution subsequent to the measurement date		<u>4,957,486</u>
Beginning net position as restated	\$	<u>32,544,188</u>

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 \$(63,447,915) difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$	14,170,000
Accrued interest payable		51,618
Compensated absences payable		1,145,051
Net OPEB obligation payable		30,405,158
Net Pension Liability		<u>17,676,088</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>63,447,915</u>

“Deferred inflows and outflows of resources, net.” The implementation of GASB 68 required that certain expenditures be recorded as a deferred outflow of resources and to defer recognition as a deferred inflow of resources. The details of this \$7,084,300 difference are as follows:

Contributions subsequent to the measurement date	\$	5,377,876
Investment earnings		2,184,837
Changes in economic/demographic gains/losses		<u>(478,413)</u>
	\$	<u>7,084,300</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 \$25,311,697 difference are as follows:

Capital assets	\$	86,677,165
Less: Accumulated depreciation		<u>(61,365,468)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	\$	<u>25,311,697</u>

"Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred." The details of this \$3,675,686 difference are as follows:

Property taxes receivable	\$	3,053,985
Court fines receivable		<u>621,701</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>3,675,686</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 \$(1,762,168) difference are as follows:

Capital outlay	\$	749,439
Capital contributions out		65,079
Depreciation expense		<u>(2,576,686)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$	<u>(1,762,168)</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 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 \$(10,822,484) difference are as follows:

Issuance of tax notes	\$	(8,800,000)
Principal retirements		2,615,000
Increase in net OPEB obligation		(3,264,292)
Increase in net pension liability		<u>(1,373,192)</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	\$	<u>(10,822,484)</u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

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 \$1,996,057 difference are as follows:

Current period change in accrued interest	\$	(36,226)
Compensated absences		(94,531)
Recognition/amortization of deferred outflow/inflow of resources		<u>2,126,814</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>1,996,057</u></u>

NOTE 3: CASH AND INVESTMENTS

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

Deposits – State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of the deposits. The County's deposits were \$2,797,460 in cash and \$8,470,215 in agency funds and the respective bank balances totaled \$12,440,790. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and \$12,190,790 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.

The County's investments at September 30, 2015, are:

	Carrying And Fair Value	Effective Duration or Weighted Average	Credit Risk
Investments:			
Certificates of deposits	\$ 8,181,365	4 to 24 months	
Investments Pools:			
Investment in Texpool	12,558,881	39 days	AAAm – S & P
Investment in TexStar	6,959,177	46 days	AAAm – S & P
Investment in LOGIC	4,854,085	46 days	AAAm – S & P
Investment in Texas CLASS	<u>12,135,899</u>	39 days	AAAm – S & P
Total investments	<u>\$ 44,689,407</u>	(Includes \$4,047,905 in Agency Funds)	

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

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, 2015, 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 4: RECEIVABLES

Receivables as of September 30, 2015, for the County's individual major funds and non-major funds in the aggregate, including applicable allowances for uncollectible amounts, are as follows:

	Government Wide and General	Farm to Market and Lateral Road Fund	Debt Service	Coliseum	Airport	Nonmajor and Other Funds	Total
Receivables:							
Property taxes	\$ 2,959,502	100,506	270,215	20,862	4,943	-	3,356,028
Accounts receivable	15,608,944	70,064	1,445	-	2,587	31,633	15,714,673
Gross receivable	<u>18,568,446</u>	<u>170,570</u>	<u>271,660</u>	<u>20,862</u>	<u>7,530</u>	<u>31,633</u>	<u>19,070,701</u>
Less: allowance for uncollectibles	(13,940,844)	(95,480)	(256,705)	(19,819)	(4,696)	-	(14,317,544)
Net total receivables	<u>\$ 4,627,602</u>	<u>75,090</u>	<u>14,955</u>	<u>1,043</u>	<u>2,834</u>	<u>31,633</u>	<u>4,753,157</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015, was as follows:

Primary government

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
Governmental activities (includes ISFs):				
Capital assets, not being depreciated:				
Land	\$ 2,020,404	-	-	2,020,404
Construction in progress	732,255	277,532	-	1,009,787
Total capital assets, not being depreciated:	2,752,659	277,532	-	3,030,191
Capital assets, being depreciated:				
Buildings	14,003,674	351,431	-	14,355,105
Improvements other than buildings	26,151,407	-	-	26,151,408
Infrastructure	38,575,932	-	-	38,575,932
Machinery and equipment	13,205,432	968,682	(863,910)	13,310,203
Total assets, being depreciated	91,936,445	1,320,113	(863,910)	92,392,648
Less accumulated depreciation for:				
Buildings	(5,850,000)	(345,555)	-	(6,195,555)
Improvements other than buildings	(23,098,835)	(561,410)	-	(23,660,245)
Infrastructure	(27,188,308)	(957,849)	-	(28,146,157)
Machinery and equipment	(9,861,810)	(1,457,146)	863,910	(10,455,046)
Total accumulated depreciation	(65,998,953)	(3,321,960)	863,910	(68,457,003)
Total capital assets, being depreciated, net	25,937,492	(2,001,847)	-	23,935,645
Governmental activities capital assets, net	\$ 28,690,151	(1,724,315)	-	26,965,836
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 682,762	-	-	682,762
Construction in progress	78,110	206,336	(73,610)	210,836
Total capital assets, not being depreciated:	760,872	206,336	(73,610)	893,598
Capital assets, being depreciated:				
Buildings	7,147,280	-	-	7,147,280
Improvements other than buildings	12,317,165	131,279	-	12,448,444
Infrastructure	9,263,448	-	-	9,263,448
Machinery and equipment	1,406,095	114,165	-	1,520,260
Total capital assets, being depreciated	30,133,988	245,444	-	30,379,432
Less accumulated depreciation for:				
Buildings	(4,094,875)	(160,309)	-	(4,255,184)
Improvements other than buildings	(5,337,165)	(446,695)	-	(5,783,860)
Infrastructure	(4,090,826)	(210,806)	-	(4,301,632)
Machinery and equipment	(752,728)	(147,320)	-	(900,048)
Total accumulated depreciation	(14,275,594)	(965,130)	-	(15,240,724)
Total capital assets, being depreciated, net	15,858,394	(719,686)	-	15,138,708
Business-type activities capital assets, net	\$ 16,619,266	(513,350)	(73,610)	16,032,306

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

NOTE 5: CAPITAL ASSETS (CONTINUED)

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

Government activities:	
Judicial	\$ 140,579
Financial administration	401,496
Law enforcement	92,792
Correction	751,127
Health and welfare	340
Cultural and recreation	41,922
Library	41,782
Maintenance	133,047
Highways and streets	962,101
Elections	-
Capital Projects	11,500
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets	<u>745,274</u>
Total depreciation expense – Governmental activities	\$ <u>3,321,960</u>
Business-type activities:	
Coliseum	\$ 606,772
Airport	358,358
Total depreciation expense – Business-type activities	\$ <u><u>965,130</u></u>

NOTE 6: DEFINED BENEFIT PENSION PLAN

Plan Description

All full time and part time employees of the County are provided with pensions through the TCDRS – a cost-sharing multiple employer defined benefit pension plan administered by the Texas County and District Retirement System (TCDRS). Article 33 of the State Statutes grants the authority to establish and amend the benefit terms to the TCDRS Board of Trustees (TCDRS Board). TCDRS issues a publicly available financial report that can be obtained at www.tcdrs.org.

At the measurement date, December 31, 2014, pension expense was as follows:

Service cost	\$ 4,471,872
Interest on total pension liability	17,092,143
Effect of plan changes	-
Administrative expenses	155,513
Member contributions	(2,071,475)
Expected investment return net of investment expenses	(15,996,073)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(239,206)
Recognition of investment gains or losses	546,209
Other	416,746
Pension expense	<u>\$ 4,375,729</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 6: DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of September 30, 2015, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 478,413	-
Net difference between projected and actual earnings	-	2,184,837
Contributions made subsequent to measurement date	-	5,377,876

\$5,377,876 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2015	\$ 307,003
2016	307,003
2017	546,209
2018	546,209
2019	-
Thereafter	-
Total	\$ 1,706,424

Plan Information

At December 31, 2014, the County had 630 current and 190 former employees and 704 retiree participating in the Plan.

Actuarial Assumptions

The actuarial assumptions that determine the total pension liability as of December 31, 2014, were based on the results of an actuarial expense study for the period January 1, 2009 – December 31, 2012, except where required to be different by GASB 68.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

NOTE 6: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Asset Valuation method smoothing period Recognition method Corridor	5 years Non-asymptotic None
Inflation	3%
Salary increases	3.5% wage inflation, 1.4% merit increases
Investment rate of return	8.10%
Cost of living adjustments	Cost-of-living adjustments for Ector County considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustment is included in the funding valuation.
Retirement Age	Deferred members are assumed to retire at the later of : (1) age 60 or (2) earliest retirement eligibility. For all eligible members ages 75 and later, retirement is assumed to occur immediately.
Turnover	New employees are assumed to replace retired members and have similar entry ages.
Mortality	<p>Depositing members: The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.</p> <p>Service retirees, beneficiaries and non-depositing members: The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.</p> <p>Disabled retirees: RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.</p>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

NOTE 6: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-term rate of investment return and target allocation

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009 – December 31, 2013 for more details.

Asset Class	Benchmark	Target Allocation(1)	Geometric Real Rate of Return (Expected minus Inflation)(2)
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(3)	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

(1) Target asset allocation adopted at the April 2015 TCDRS Board meeting.

(2) Geometric real rates of return in addition to consumed inflation of 1.7%, per Cliff water's 2015 capital market assumptions.

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

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

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ECTOR COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 SEPTEMBER 30, 2015

NOTE 6: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 8.10 percent.

Sensitivity Analysis

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 8.10 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10 percent) or 1-percentage-point higher (9.10 percent) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 248,466,893	223,062,036	201,952,004
Fiduciary net position	205,385,947	205,385,948	205,385,947
Net pension liability/(asset)	\$ 43,080,946	17,676,088	(3,433,943)

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The County is self insured for employee and retiree and healthcare, which includes 231 retirees and 542 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, 2015, 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, 2015, the County contributed \$3,351,876, while the retirees' contributions were \$390,948 for a total contribution of \$3,742,824. Administrative costs are provided through the annual rate calculation.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

NOTE 7: 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. The annual OPEB cost for the fiscal year ended September 30, 2015, is as follows:

Annual required contribution	\$	6,651,150
Interest on OPEB Obligation		1,221,339
Adjustment to ARC		<u>(1,629,818)</u>
Annual OPEB cost (expense) end of year		6,242,671
Net estimated employer contributions		<u>(2,978,379)</u>
Increase in net OPEB obligation		3,264,292
 Net OPEB obligation – as of beginning of the year		 <u>27,140,866</u>
 Net OPEB obligation (asset) – as of end of year	 \$	 <u><u>30,405,158</u></u>

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, 2015 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, 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
September 30, 2015	6,242,671	2,978,379	47.7%	30,405,158

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)
2012	\$ -	\$ 71,181,761	\$ 71,181,761	-%	\$ 26,100,912	273%
2014	-	54,239,897	54,239,897	-%	29,592,501	183%

Under the reporting parameters, the County's retiree health care plan is not funded with an estimated actuarial accrued liability exceeding actuarial assets by \$54,239,897 at December 31, 2014.

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, 2015**

NOTE 7: 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
Payroll grown	3.00% per annum
Non-Medicare trend	Initial rate of 7.25%, declining to an ultimate rate of 5.50% after 9 years
Medicare trend	Initial rate of 7.0%, declining to an ultimate rate of 4.50% after 13 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 8: 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, 2015

NOTE 8: 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, 2015, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	Exec PPH-MCH	\$ 8,290
	TJJD Grant N	1,258
	TJJD Grants S	17
	Immunization	61
	Sheriff HITDA	1,442
	PPCPS/Hazard	10,644
Airport	General	1,101
	FMLR	54
	Debt service	76
Certz Grant	Capital Project	266,641
Capital Projects	General	1,931
Immunization	General	29
Ector County Coliseum	General	6,926
	FMLR	339
	Debt Service	475
		475
Total		\$ 299,284

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015**

NOTE 8: INTERFUND TRANSACTIONS (CONTINUED)

Interfund transfers for the year ended September 30, 2015, are as follows:

Transfers Out:	Transfer In:				Total
	General	FMLR	Capital Projects	Nonmajor Governmental	
General	\$ -	-	350,000	907,452	1,257,452
FMLR	-	-	250,000	-	250,000
Capital Projects	-	-	-	-	-
Nonmajor Governmental	7,129	889	-	-	8,018
Airport	43,256	-	-	-	43,256
Total	\$ 50,385	889	600,000	907,452	1,558,726

NOTE 9: 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, 2015:

	Balance, October 1, 2014 As restated	Additions	Reductions	Balance, September 30, 2015	Due Within One Year
General Obligation – Refunding					
Bonds – Series 2010	\$ 330,000	-	330,000	-	-
Tax Notes – Series 2010	3,270,000	-	845,000	2,425,000	1,200,000
Tax Notes – Series 2012	4,385,000	-	1,440,000	2,945,000	1,460,000
Tax Notes – Series 2015	-	8,800,000	-	8,800,000	75,000
Compensated Absences	1,050,520	1,770,791	1,676,260	1,145,051	1,145,051
Net OPEB Obligation	27,140,866	3,264,292	-	30,405,158	-
Net Pension Liability	16,302,896	1,373,192	-	17,676,088	-
Total	\$ 52,479,282	15,208,275	4,291,260	63,396,297	3,880,051

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, 2015

NOTE 9: 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, 2015:

	Balance, October 1, 2014	Additions	Reductions	Balance, September 30, 2015	Due Within One Year
Compensated Absences	\$ 24,577	159,687	155,985	28,279	28,279

Certificates of Obligation, Refunding Bonds and Tax Notes at September 30, 2015, consist of the following:

	Original Issue	Interest Rates	Final Maturity Date	Principal Outstanding	Range of Annual Principal Installments
Tax Notes Serviced by Tax Collections Tax Notes – Series 2010	\$ 4,105,000	2.00% 2.25%	2/15/2016 2/15/2017	2,425,000	1,200,000 1,225,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2012	5,740,000	1.55% 1.55%	2/15/2016 2/15/2017	2,945,000	1,460,000 1,485,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2015	8,800,000	1.25% 1.25% 1.25% 1.25% 1.25%	2/15/2016 2/15/2017 2/15/2018 2/15/2019 2/15/2020	8,800,000	75,000 90,000 2,840,000 2,880,000 2,915,000

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 9: 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, 2015, are as follows:

	Principal	Interest	Total
<u>Tax Notes – Series 2010</u>			
Year Ending September 30,			
2016	\$ 1,200,000	39,563	1,239,563
2017	1,225,000	13,781	1,238,781
	\$ 2,425,000	53,344	2,478,344
 <u>Tax Notes – Series 2012</u>			
Year Ending September 30,			
2016	\$ 1,460,000	34,333	1,494,333
2017	1,485,000	11,509	1,496,509
	\$ 2,945,000	45,842	2,990,842
 <u>General Obligation Refunding Bonds – Series 2015</u>			
Year Ending September 30,			
2016	\$ 75,000	124,810	199,810
2017	90,000	108,500	198,500
2018	2,840,000	90,188	2,930,188
2019	2,880,000	54,438	2,934,438
2020	2,915,000	18,219	2,933,219
	\$ 8,800,000	396,155	9,196,155

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, 2015

NOTE 10: 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 11: 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, 2013, 2014 and 2015, 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, 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	528,117	160,000
Insured claims, (Including IBNRs)	6,518,490	26,950
Claim payments	<u>(6,749,568)</u>	<u>(86,950)</u>
Unpaid claims, September 30, 2015	<u>\$ 297,039</u>	<u>\$ 100,000</u>

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 12: 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.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 13: 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, 2015:

	<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	\$ 28,644	-	-	-	-	\$ 28,644
Prepays	13,349	-	-	-	350	13,699
Total Nonspendable	<u>41,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>42,343</u>
Restricted for:						
Creditors	768,611	110,236	-	407,920	325,661	1,612,428
Imposed by law	1,549,072	3,377,092	550	8,433,641	1,988,540	15,348,895
Debt service	-	-	149,900	-	-	149,900
Total Restricted	<u>2,317,683</u>	<u>3,487,328</u>	<u>150,450</u>	<u>8,841,561</u>	<u>2,314,201</u>	<u>17,111,223</u>
Committed for:						
Program purposes	607,756	-	-	2,299,986	-	2,907,752
Assigned to:						
Encumbrances	168,049	1,458	-	651,060	309,185	1,129,752
Unassigned	11,175,005	-	-	-	(281,523)	10,893,482
Total Fund Balance	<u>\$ 14,310,486</u>	<u>3,488,786</u>	<u>150,450</u>	<u>11,792,607</u>	<u>2,342,213</u>	<u>\$ 32,084,552</u>

Assigned to encumbrances represent purchase orders issued for budgeted goods or services for which the goods or services were not delivered or invoiced by the fiscal year end.

NOTE 14: SUBSEQUENT EVENTS

Management of the County has performed an evaluation of the County's activity through March 28, 2016, 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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 39,613,880	39,613,881	39,076,035	(537,846)
Fines and Forfeitures	2,104,000	2,104,000	1,704,175	(399,825)
Licenses and Permits	235,000	235,000	251,005	16,005
Intergovernmental Charges	1,638,010	1,659,026	1,992,712	333,686
Charges for Current Services	8,333,500	8,363,500	8,815,622	452,122
Investment Income	100,000	100,000	58,232	(41,768)
Other	1,794,085	1,858,622	782,004	(1,076,618)
Total Revenues	<u>53,818,475</u>	<u>53,934,029</u>	<u>52,679,785</u>	<u>(1,254,244)</u>
EXPENDITURES				
Current				
Administrative	1,610,719	1,611,181	1,545,789	65,392
Judicial	11,915,182	12,081,197	11,521,976	559,221
Financial Administration	5,304,139	5,330,551	4,771,948	558,603
Law Enforcement	8,120,627	8,155,522	7,894,205	261,317
Correction	15,047,857	16,396,516	16,173,783	222,733
Health and Welfare	1,802,201	1,813,797	1,559,794	254,003
Fire Protection	892,696	892,696	889,690	3,006
Culture and Recreation	824,001	847,526	790,696	56,830
Library	1,758,580	1,772,964	1,645,771	127,193
Maintenance	7,936,023	8,013,773	6,567,028	1,446,745
Conservation of Natural Resources	155,180	155,180	132,972	22,208
Nondepartmental	509,845	510,861	459,638	51,223
Total Current	<u>55,877,050</u>	<u>57,581,764</u>	<u>53,953,290</u>	<u>3,628,474</u>
Capital Outlay	34,720	31,745	23,553	8,192
Total Expenditures	<u>55,911,770</u>	<u>57,613,509</u>	<u>53,976,843</u>	<u>3,636,666</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,093,295)</u>	<u>(3,679,480)</u>	<u>(1,297,058)</u>	<u>2,382,422</u>
Other Financing Sources (Uses)				
Transfers In	15,000	15,000	50,385	35,385
Transfers (Out)	(1,257,452)	(1,257,452)	(1,257,452)	-
Total Other Financing Sources (Uses)	<u>(1,242,452)</u>	<u>(1,242,452)</u>	<u>(1,207,067)</u>	<u>35,385</u>
Net Change in Fund Balance	(3,335,747)	(4,921,932)	(2,504,125)	2,417,807
Fund Balance, Beginning of Year	<u>16,814,621</u>	<u>16,814,621</u>	<u>16,814,621</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,478,874</u>	<u>11,892,689</u>	<u>14,310,496</u>	<u>2,417,807</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 1,939,984	1,939,984	1,915,542	(24,442)
Intergovernmental Charges	451,000	451,000	517,024	66,024
Charges for Current Services	1,782,285	1,782,285	1,739,280	(43,005)
Investment Income	11,108	11,108	5,671	(5,437)
Other Revenues	-	-	17,385	17,385
Total Revenues	<u>4,184,377</u>	<u>4,184,377</u>	<u>4,194,902</u>	<u>10,525</u>
EXPENDITURES				
Current Highways and Streets				
Salaries	1,347,995	1,347,995	1,013,304	334,691
Employee Benefits	644,007	644,007	571,246	72,761
Allowances	1,500	1,500	1,200	300
Departmental Supplies and Expenses	47,864	47,864	29,397	18,467
Shop Maintenance and Repairs	123,408	157,037	110,664	46,373
Professional Services	59,812	59,812	57,268	2,544
Utilities	21,940	21,940	13,643	8,297
Insurance	84,839	84,839	84,139	700
Other	151,000	151,000	247	150,753
Infrastructure	<u>2,000,000</u>	<u>2,150,112</u>	<u>880,524</u>	<u>1,269,588</u>
Total Highways and Streets	4,482,365	4,666,106	2,761,632	1,904,474
Maintenance				
Vehicle Maintenance and Repairs	571,656	571,656	571,656	-
Capital outlay	<u>5,135</u>	<u>5,135</u>	<u>-</u>	<u>5,135</u>
Total Expenditures	<u>5,059,156</u>	<u>5,242,897</u>	<u>3,333,288</u>	<u>1,909,609</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(874,779)</u>	<u>(1,058,520)</u>	<u>861,614</u>	<u>1,920,134</u>
Other Financing Sources				
Transfers In	5,000	5,000	889	(4,111)
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total Other Financing Sources	<u>(245,000)</u>	<u>(245,000)</u>	<u>(249,111)</u>	<u>(4,111)</u>
Net Change in Fund Balance	(1,119,779)	(1,303,520)	612,503	1,916,023
Fund Balance, Beginning of Year	<u>2,876,283</u>	<u>2,876,283</u>	<u>2,876,283</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,756,504</u>	<u>1,572,763</u>	<u>3,488,786</u>	<u>1,916,023</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, 2015

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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ECTOR COUNTY, TEXAS
SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015

	Year Ended September:									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Total Pension Liability										
Service costs	\$ 4,471,872	N/A								
Interest on total pension liability	17,092,143									
Effect of plan changes	-	N/A								
Effect of assumption changes or inputs	-	N/A								
Effect of economic/demographic (gains) or losses	(717,619)	N/A								
Benefit payments/refunds of contributions	(12,959,826)	N/A								
Net changes in total pension liability	7,886,570	N/A								
Total pension liability, beginning	215,175,465	N/A								
Total pension liability, ending (a)	223,062,036	N/A								
Fiduciary Net Position										
Employer contributions	4,708,962	N/A								
Member contributions	2,071,475	N/A								
Investment income net of investment expenses	13,265,027	N/A								
Benefit payments/refunds of contributions	(12,959,826)	N/A								
Administrative expenses	(155,513)	N/A								
Other	(416,746)	N/A								
Net changes in fiduciary net position	6,513,379	N/A								
Fiduciary net position, beginning	198,872,569	N/A								
Fiduciary net position, ending (b)	205,385,948	N/A								
Net pension liability / (asset), ending= (a) – (b)	\$ 17,676,088	N/A								
Fiduciary net position as a % of total pension asset	92.08%	N/A								
Pensionable covered payroll	\$ 29,592,501	N/A								
Net pension asset as a % of covered payroll	59.73%	N/A								

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ECTOR COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution As a % of Covered Payroll
2006	1,510,221	10,473,567	(8,963,346)	18,217,380	57.5%
2007	1,885,243	1,885,243	-	20,808,424	9.1%
2008	1,677,317	1,677,317	-	22,635,852	7.4%
2009	2,019,614	2,019,614	-	23,929,073	8.4%
2010	3,170,892	3,170,892	-	24,850,252	12.8%
2011	3,081,781	3,081,781	-	25,281,215	12.2%
2012	3,518,403	3,520,075	(1,672)	26,100,912	13.5%
2013	4,065,685	4,088,557	(22,871)	27,433,774	14.9%
2014	4,708,167	4,708,962	(795)	29,592,501	15.9%

(1) Payroll is calculated based on contributions as reported to TCDRS.

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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
- MCH Texas Health Commission
- Juvenile IV-E Program
- CERTZ Grant
- 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
- District Clerk Archive

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
TAXES				
Property Taxes	\$ 39,221,663	39,221,664	38,554,265	(667,399)
Interest and Penalties	<u>392,217</u>	<u>392,217</u>	<u>521,770</u>	<u>129,553</u>
Total Taxes	<u>39,613,880</u>	<u>39,613,881</u>	<u>39,076,035</u>	<u>(537,846)</u>
FINES AND FORFEITURES	2,104,000	2,104,000	1,704,175	(399,825)
LICENSES AND PERMITS	235,000	235,000	251,005	16,005
INITERGOVERNMENTAL CHARGES	1,638,010	1,659,026	1,992,712	333,686
CHARGES FOR CURRENT SERVICES				
Judicial Fees	1,497,500	1,497,500	1,328,909	(168,591)
Tax Assessor Collector Fees	2,700,000	2,700,000	3,250,236	550,236
Law Enforcement Fees	402,300	402,300	415,753	13,453
Correctional Fees	2,554,000	2,584,000	2,591,928	7,928
Health Department Services	152,000	152,000	243,007	91,007
County Portion State Fees	214,000	214,000	233,708	19,708
Other Services	<u>813,700</u>	<u>813,700</u>	<u>752,081</u>	<u>(61,619)</u>
Total Charges for Current Services	<u>8,333,500</u>	<u>8,363,500</u>	<u>8,815,622</u>	<u>452,122</u>
INVESTMENT INCOME	100,000	100,000	58,232	(41,768)
OTHER	<u>1,794,085</u>	<u>1,858,622</u>	<u>782,004</u>	<u>(1,076,618)</u>
Total Revenues	<u>\$ 53,818,475</u>	<u>53,934,029</u>	<u>52,679,785</u>	<u>(1,254,244)</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE				
County Judge				
Salaries	\$ 256,580	256,580	241,929	14,651
Employee Benefits	98,928	98,928	95,736	3,192
Auto Allowance	6,600	6,600	6,263	337
Travel and Education	3,500	2,256	292	19,964
Departmental Supplies and Expenditures	2,101	2,101	1,991	110
Professional Services	950	1,045	1,045	-
Utilities	530	530	255	275
Insurance	1,323	1,394	1,314	80
Total County Judge	<u>370,512</u>	<u>369,434</u>	<u>348,825</u>	<u>20,609</u>
Commissioners' Court				
Salaries	85,622	85,664	85,663	1
Employee Benefits	45,053	45,011	44,881	130
Auto Allowance	900	900	900	-
Travel and Education	-	-	-	-
Professional Services	2,304	2,304	2,304	-
Departmental Supplies and Expenditures	1,800	1,800	1,562	238
Utilities	340	340	233	107
Insurance	513	513	424	89
Total Commissioners' Court	<u>136,532</u>	<u>136,532</u>	<u>135,967</u>	<u>565</u>
Commissioner Precinct #1				
Salaries	54,286	53,438	45,661	7,777
Employee Benefits	26,622	26,622	24,515	2,107
Auto Allowance	6,400	6,400	5,407	993
Travel and Education	2,550	2,550	1,659	891
Departmental Supplies and Expenditures	50	1,133	1,077	56
Professional Services	420	510	510	-
Utilities	165	165	115	50
Insurance	219	1,164	1,164	-
Total Commissioner Precinct #1	<u>90,712</u>	<u>91,982</u>	<u>80,108</u>	<u>11,874</u>
Commissioner Precinct #2				
Salaries	54,190	54,190	54,189	1
Employee Benefits	26,364	26,364	26,193	171
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,000	1,263	737
Departmental Supplies and Expenditures	50	50	47	3
Professional Services	420	510	510	-
Utilities	155	155	115	40
Insurance	393	393	393	-
Total Commissioner Precinct #2	<u>88,972</u>	<u>89,062</u>	<u>88,110</u>	<u>952</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE (Continued)				
Commissioner Precinct #3				
Salaries	\$ 53,438	53,438	53,437	1
Employee Benefits	26,188	26,358	26,286	72
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	1,830	498	1,332
Departmental Supplies and Expenditures	50	50	43	7
Professional Services	420	510	510	-
Utilities	160	160	115	45
Insurance	212	212	212	-
Total Commissioner Precinct #3	<u>87,868</u>	<u>87,958</u>	<u>86,501</u>	<u>1,457</u>
Commissioner Precinct #4				
Salaries	54,586	54,586	54,586	-
Employee Benefits	26,693	26,693	26,466	227
Auto Allowance	6,400	6,401	6,400	1
Travel and Education	2,150	2,149	1,958	191
Departmental Supplies and Expenditures	50	50	43	7
Professional Services	520	610	610	-
Utilities	160	160	116	44
Insurance	398	398	398	-
Total Commissioner Precinct #4	<u>90,957</u>	<u>91,047</u>	<u>90,577</u>	<u>470</u>
Project Manager				
Salaries	109,032	109,032	109,031	1
Employee Benefits	51,894	51,894	51,884	10
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	1,400	1,400	751	649
Departmental Supplies and Expenditures	980	980	857	123
Utilities	350	350	250	100
Insurance	590	590	566	24
Total Project Manager	<u>170,846</u>	<u>170,846</u>	<u>169,939</u>	<u>907</u>
Human Resources				
Salaries	335,613	335,613	333,099	2,514
Employee Benefits	153,453	153,453	152,901	552
Auto Allowance	1,800	1,800	1,800	-
Professional Services	55,075	54,175	33,442	20,733
Other	11,615	12,615	10,961	1,654
Travel and Education	4,000	3,750	1,721	2,029
Departmental Supplies and Expenditures	10,168	10,168	9,287	881
Utilities	875	875	760	115
Insurance	1,721	1,871	1,791	80
Total Personnel	<u>574,320</u>	<u>574,320</u>	<u>545,762</u>	<u>28,558</u>
Total Administrative	<u>1,610,719</u>	<u>1,611,181</u>	<u>1,545,789</u>	<u>65,392</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL				
70th District Court				
Salaries	\$ 148,432	148,441	148,440	1
Employee Benefits	71,144	71,264	71,263	1
Travel and Education	2,500	2,371	1,682	689
Departmental Supplies and Expenditures	2,086	2,086	1,806	280
Professional Services	485	485	395	90
Utilities	575	575	242	333
Insurance	690	690	662	28
Total 70 th District Court	<u>225,912</u>	<u>225,912</u>	<u>224,490</u>	<u>1,422</u>
161st District Court				
Salaries	149,940	150,429	150,428	1
Employee Benefits	71,434	71,537	71,379	158
Travel and Education	2,500	2,500	216	2,284
Departmental Supplies and Expenditures	2,760	2,760	1,239	1,521
Professional Services	370	370	-	370
Utilities	560	560	252	308
Insurance	692	692	665	27
Total 161 st District Court	<u>228,256</u>	<u>228,848</u>	<u>224,179</u>	<u>4,669</u>
244th District Court				
Salaries	141,492	141,153	140,148	1,005
Employee Benefits	69,513	69,852	69,852	-
Travel and Education	2,960	2,960	764	2,196
Departmental Supplies and Expenditures	4,581	6,201	5,004	1,197
Professional Services	485	530	530	-
Utilities	515	515	257	258
Insurance	655	655	627	28
Total 244 th District Court	<u>220,201</u>	<u>221,866</u>	<u>217,182</u>	<u>4,684</u>
358th District Court				
Salaries	154,945	154,954	154,952	2
Employee Benefits	72,588	72,635	72,634	1
Travel and Education	2,500	2,444	721	1,723
Departmental Supplies and Expenditures	5,011	5,560	4,606	954
Professional Services	485	570	570	-
Utilities	480	480	254	226
Insurance	716	716	687	29
Total 358 th District Court	<u>236,725</u>	<u>237,359</u>	<u>234,424</u>	<u>2,935</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
District Clerk				
Salaries	\$ 1,006,801	939,295	859,054	80,241
Employee Benefits	557,073	557,073	524,798	32,275
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	7,000	11,700	8,927	2,773
Departmental Supplies and Expenditures	48,546	109,028	104,424	4,604
Professional Services	310	310	225	85
Utilities	3,550	3,550	2,103	1,447
Insurance	6,374	6,374	5,900	474
Total District Clerk	<u>1,634,754</u>	<u>1,632,430</u>	<u>1,510,531</u>	<u>121,899</u>
District Attorney				
Salaries	1,621,839	1,621,495	1,520,707	100,788
Employee Benefits	702,751	702,751	679,452	23,299
Auto Allowance	7,200	7,544	7,544	-
Travel and Education	4,500	4,500	4,498	2
Departmental Supplies and Expenditures	38,543	38,330	36,336	1,994
Professional Services	4,700	4,700	4,250	450
Legal Services	42,000	42,000	24,347	17,653
Utilities	3,820	3,820	2,205	1,615
Insurance	8,643	8,856	8,389	467
Total District Attorney	<u>2,433,996</u>	<u>2,433,996</u>	<u>2,287,728</u>	<u>146,268</u>
County Court at Law #1				
Salaries	256,633	256,633	256,632	1
Employee Benefits	97,390	97,370	95,515	1,855
Travel and Education	2,500	2,500	-	2,500
Departmental Supplies and Expenditures	2,063	2,063	1,833	230
Professional Services	365	365	35	330
Utilities	500	500	228	272
Insurance	1,256	1,276	1,275	1
Total County Court at Law #1	<u>360,707</u>	<u>360,707</u>	<u>355,518</u>	<u>5,189</u>
County Court at Law #2				
Salaries	288,645	288,645	288,643	2
Employee Benefits	104,913	104,913	104,036	877
Travel and Education	2,000	3,437	3,437	-
Departmental Supplies and Expenditures	1,986	1,922	1,875	47
Professional Services	336	235	235	-
Utilities	500	306	304	2
Insurance	1,421	1,421	1,215	206
Total County Court at Law #2	<u>399,801</u>	<u>400,879</u>	<u>399,745</u>	<u>1,134</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Child Protection Services Court				
Departmental Supplies and Expenditures	\$ 500	500	90	410
Total Child Protection Services Court	<u>500</u>	<u>500</u>	<u>90</u>	<u>410</u>
County Clerk				
Salaries	677,529	677,529	617,616	59,913
Employee Benefits	381,574	381,574	367,957	13,617
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	3,700	3,700	3,345	355
Departmental Supplies and Expenditures	47,888	54,104	38,577	15,527
Professional Services	11,309	11,309	11,309	-
Utilities	4,170	4,170	1,424	2,746
Insurance	6,044	6,044	5,808	236
Total County Clerk	<u>1,136,114</u>	<u>1,142,330</u>	<u>1,049,936</u>	<u>92,394</u>
County Attorney				
Salaries	999,741	999,741	986,423	13,318
Employee Benefits	448,002	448,022	444,185	3,837
Auto Allowance	12,600	12,600	10,631	1,969
Travel and Education	5,000	5,000	4,795	205
Departmental Supplies and Expenditures	25,650	25,650	18,656	6,994
Professional Services	11,000	11,000	9,950	1,050
Utilities	2,770	2,770	1,432	1,338
Insurance	4,938	4,938	4,576	362
Total County Attorney	<u>1,509,721</u>	<u>1,509,721</u>	<u>1,480,648</u>	<u>29,073</u>
Justice of the Peace – Precinct #1				
Salaries	154,397	154,396	148,494	5,902
Employee Benefits	73,904	73,904	72,606	1,298
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,200	2,200	2,200	-
Departmental Supplies and Expenditures	5,700	5,700	4,306	1,394
Professional Services	100	100	100	-
Utilities	490	490	239	251
Insurance	903	903	862	41
Other	40	40	37	3
Total Justice of the Peace – Precinct #1	<u>242,784</u>	<u>242,784</u>	<u>233,894</u>	<u>8,890</u>
Justice of the Peace – Precinct #2				
Salaries	103,859	103,885	103,885	-
Employee Benefits	50,597	50,570	50,460	110
Auto Allowance	6,250	6,251	6,250	1
Travel and Education	1,500	1,500	-	1,500
Departmental Supplies and Expenditures	1,663	2,285	1,920	365
Professional Services	155	155	135	20
Utilities	350	350	162	188
Insurance	638	638	629	9
Total Justice of the Peace – Precinct #2	<u>165,012</u>	<u>165,634</u>	<u>163,441</u>	<u>2,193</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Justice of the Peace – Precinct #3				
Salaries	\$ 121,939	121,154	120,849	305
Employee Benefits	54,042	54,826	54,144	682
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	1,800	1,800	853	947
Departmental Supplies and Expenditures	2,500	2,500	1,932	568
Professional Services	150	150	100	50
Utilities	320	320	163	157
Insurance	734	734	710	24
Total Justice of the Peace – Precinct #3	<u>186,535</u>	<u>186,535</u>	<u>183,801</u>	<u>2,734</u>
Justice of the Peace – Precinct #4				
Salaries	139,550	140,169	140,169	-
Employee Benefits	71,061	70,921	70,920	1
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,500	2,656	2,622	34
Departmental Supplies and Expenditures	7,510	6,874	4,554	2,320
Professional Services	185	185	136	49
Utilities	500	500	254	246
Insurance	812	812	797	15
Other	75	75	37	38
Total Justice of the Peace – Precinct #4	<u>227,243</u>	<u>227,243</u>	<u>224,539</u>	<u>2,704</u>
County and District Court Jury				
Departmental Supplies and Expenditures	24,000	24,000	18,803	5,197
Jury Service	95,000	141,000	138,977	2,023
Total County and District Court Jury	<u>119,000</u>	<u>165,000</u>	<u>157,780</u>	<u>7,220</u>
Medical Examiner				
Salaries	246,480	246,480	231,551	14,929
Employee Benefits	119,492	119,492	116,273	3,219
Auto Allowance	2,400	2,400	1,513	887
Travel and Education	84,600	98,795	98,793	2
Departmental Supplies and Expenditures	5,902	6,822	6,247	575
Professional Services	213,333	274,720	262,254	12,466
Legal Expenses	500	155	81	74
Utilities	3,250	2,150	1,940	210
Insurance	3,964	3,964	3,893	71
Total Medical Examiner	<u>679,921</u>	<u>754,978</u>	<u>722,545</u>	<u>32,433</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	62,876	62,876	61,119	1,757
Professional Services	1,713,000	1,742,530	1,651,783	90,747
Legal Services	132,124	139,069	138,603	466
Total Other Judicial	<u>1,908,000</u>	<u>1,944,475</u>	<u>1,851,505</u>	<u>92,970</u>
Total Judicial	<u>11,915,182</u>	<u>12,081,197</u>	<u>11,521,976</u>	<u>559,221</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION				
County Auditor				
Salaries	\$ 468,563	468,563	443,444	25,119
Employee Benefits	209,980	209,980	203,984	5,996
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	4,600	4,600	4,405	195
Departmental Supplies and Expenditures	5,090	5,130	4,058	1,072
Professional Services	375	375	355	20
Utilities	1,175	1,175	938	237
Insurance	2,585	2,585	2,457	128
Total County Auditor	<u>696,568</u>	<u>696,608</u>	<u>663,841</u>	<u>32,767</u>
County Treasurer				
Salaries	163,815	163,815	142,638	21,177
Employee Benefits	75,973	75,973	71,439	4,534
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	3,000	3,303	3,303	-
Departmental Supplies and Expenditures	12,939	12,636	11,041	1,595
Professional Services	175	175	150	25
Utilities	500	500	352	148
Insurance	2,888	2,888	2,831	57
Total County Treasurer	<u>263,190</u>	<u>263,190</u>	<u>235,654</u>	<u>27,536</u>
Tax Assessor Collector				
Salaries	611,523	611,523	558,971	52,552
Employee Benefits	329,744	329,744	318,246	11,498
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	2,000	2,000	2,000	-
Departmental Supplies and Expenditures	115,732	115,732	110,282	5,450
Professional Services	200	200	195	5
Utilities	2,260	2,260	1,830	430
Insurance	3,023	3,023	2,849	174
Total Tax Assessor Collector	<u>1,067,182</u>	<u>1,067,182</u>	<u>997,073</u>	<u>70,109</u>
Purchasing Department				
Salaries	265,504	265,504	262,001	3,503
Employee Benefits	124,345	124,345	123,343	1,002
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,800	4,800	4,660	140
Departmental Supplies and Expenditures	6,400	6,400	4,617	1,783
Professional Services	970	970	935	35
Utilities	850	850	611	239
Insurance	1,461	1,461	1,399	62
Other	8,000	8,000	4,451	3,549
Total Purchasing Department	<u>415,030</u>	<u>415,030</u>	<u>404,717</u>	<u>10,313</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION (Continued)				
Compliance Department				
Salaries	\$ 188,305	188,305	167,180	21,125
Employee Benefits	106,053	106,053	101,328	4,725
Travel and Education	2,500	2,500	-	2,500
Departmental Supplies and Expenditures	26,593	26,513	21,443	5,070
Professional Services	7,300	10,933	3,141	7,792
Utilities	650	650	456	194
Insurance	960	960	890	70
Other	2,500	2,580	2,490	90
Total Compliance Department	<u>334,861</u>	<u>338,494</u>	<u>296,928</u>	<u>41,566</u>
Information Technology				
Salaries	525,470	525,470	441,201	84,269
Employee Benefits	235,009	235,009	214,776	20,233
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	38,500	38,500	9,869	28,631
Departmental Supplies and Expenditures	958,059	963,822	777,457	186,365
Professional Services	90,206	95,189	79,588	15,601
Utilities	24,046	24,046	16,669	7,377
Insurance	2,684	2,684	2,468	216
Other	12,480	12,480	12,480	-
Total Information Technology	<u>1,887,654</u>	<u>1,898,400</u>	<u>1,555,708</u>	<u>342,692</u>
Non Dept Financial				
Travel and Education	6,000	6,000	5,881	119
Departmental Supplies and Expenditures	472,919	473,284	472,589	695
Professional Services	106,735	106,370	80,144	26,226
Legal Expense	9,000	9,000	2,642	6,358
Total Other Services	<u>594,654</u>	<u>594,654</u>	<u>561,256</u>	<u>33,398</u>
Economic Development				
Professional Services	45,000	45,000	45,000	-
Other	-	11,993	11,771	222
Total Economic Development	<u>45,000</u>	<u>56,993</u>	<u>56,771</u>	<u>222</u>
Total Financial Administration	<u>5,304,139</u>	<u>5,330,551</u>	<u>4,771,948</u>	<u>558,603</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
LAW ENFORCEMENT				
Sheriff				
Salaries	\$ 5,036,838	5,036,838	4,929,870	106,968
Employee Benefits	2,357,618	2,357,618	2,330,187	27,431
Travel and Education	21,000	21,000	17,982	3,018
Departmental Supplies and Expenditures	156,471	191,366	154,520	36,846
Professional Services	500	500	160	340
Legal Services	8,000	8,000	7,268	732
Utilities	61,250	61,250	25,733	35,517
Insurance	86,971	86,971	85,247	1,724
Other	1,505	1,505	1,505	-
Total Sheriff	<u>7,730,153</u>	<u>7,765,048</u>	<u>7,552,472</u>	<u>212,576</u>
Animal Control				
Salaries	185,960	185,960	170,767	15,193
Employee Benefits	93,141	93,141	89,709	3,432
Travel and Education	2,500	2,500	555	1,945
Departmental Supplies and Expenditures	25,600	25,600	5,929	19,671
Utilities	1,800	1,800	-	1,800
Insurance	3,569	3,569	3,512	57
Total Animal Control	<u>312,570</u>	<u>312,570</u>	<u>270,472</u>	<u>42,098</u>
Constables				
Salaries	7,121	7,121	5,644	1,477
Employee Benefits	54,781	54,781	53,515	1,266
Auto Allowance	15,600	15,600	11,700	3,900
Travel and Education	-	-	-	-
Insurance	402	402	402	-
Total Constables	<u>77,904</u>	<u>77,904</u>	<u>71,261</u>	<u>6,643</u>
Total Law Enforcement	<u>8,120,627</u>	<u>8,155,522</u>	<u>7,894,205</u>	<u>261,317</u>
CORRECTION				
Jail				
Salaries	5,611,690	5,856,131	5,855,230	901
Employee Benefits	2,888,468	2,947,546	2,947,546	-
Travel and Education	55,000	72,515	71,852	663
Departmental Supplies and Expenditures	278,201	290,400	256,501	33,899
Professional Services	850,000	1,785,097	1,785,096	1
Utilities	6,410	6,410	6,111	299
Insurance	105,266	106,457	105,742	715
Total Jail	<u>9,795,035</u>	<u>11,064,556</u>	<u>11,028,078</u>	<u>36,478</u>
Jail Medical Services				
Salaries	727,264	727,760	663,140	64,620
Employee Benefits	324,538	324,538	316,454	8,084
Departmental Supplies and Expenditures	255,000	256,729	254,147	2,582
Professional Services	63,000	63,000	54,000	9,000
Insurance	3,553	3,553	3,368	185
Total Jail Medical Services	<u>1,373,355</u>	<u>1,375,580</u>	<u>1,291,109</u>	<u>84,471</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CORRECTION (Continued)				
Post Sentence Monitoring				
Salaries	\$ 315,598	311,178	258,449	52,729
Employee Benefits	148,327	148,327	134,314	14,013
Auto Allowance	-	-	-	-
Travel and Education	4,500	4,500	1,540	2,960
Departmental Supplies and Expenditures	22,320	27,349	13,780	13,569
Professional Services	275,240	305,240	292,600	12,640
Utilities	1,800	1,800	1,115	685
Insurance	5,493	5,564	5,437	127
Total Post Sentence Monitoring	<u>773,278</u>	<u>803,958</u>	<u>707,235</u>	<u>96,723</u>
Adult Probation Department				
Utilities	4,015	4,015	1,978	2,037
Departmental Supplies and Expenditures	3,200	1,975	-	1,975
Total Adult Probation Department	<u>7,215</u>	<u>5,990</u>	<u>1,978</u>	<u>4,012</u>
Juvenile Probation Department				
Salaries	1,852,243	1,910,336	1,910,335	1
Employee Benefits	911,917	928,406	928,405	1
Departmental Supplies and Expenditures	17,182	17,182	16,386	796
Professional Services	193,000	174,585	174,584	1
Utilities	5,450	4,052	4,052	-
Insurance	33,548	33,548	33,298	250
Other	85,634	78,323	78,323	-
Total Juvenile Probation Department	<u>3,098,974</u>	<u>3,146,432</u>	<u>3,145,383</u>	<u>1,049</u>
Total Correction	<u>15,047,857</u>	<u>16,396,516</u>	<u>16,173,783</u>	<u>222,733</u>
HEALTH AND WELFARE				
County Health Department				
Salaries	674,059	674,059	642,648	31,411
Employee Benefits	315,078	315,078	305,281	9,797
Auto Allowance	35,550	35,550	35,338	212
Travel and Education	10,500	11,500	9,469	2,031
Departmental Supplies and Expenditures	64,483	67,775	58,392	9,383
Professional Services	4,900	11,900	8,894	3,006
Utilities	13,525	13,829	13,829	-
Insurance	3,593	3,593	3,408	185
Other	215,000	215,000	96,200	118,800
Total County Health Department	<u>1,336,688</u>	<u>1,348,284</u>	<u>1,173,459</u>	<u>174,825</u>
Environmental Enforcement				
Salaries	122,749	130,089	130,088	1
Employee Benefits	67,112	71,672	70,843	829
Travel and Education	6,500	6,500	5,274	1,226
Departmental Supplies and Expenditures	40,100	35,600	7,928	27,672
Professional Services	30,000	22,208	-	22,208
Insurance	1,952	2,344	1,944	400
Total Environmental Enforcement	<u>268,413</u>	<u>268,413</u>	<u>216,077</u>	<u>52,336</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
HEALTH AND WELFARE (Continued)				
Children's Services				
Travel and Education	\$ -	-	-	-
Departmental Supplies and Expenditures	7,000	7,000	6,987	13
Professional Services	1,250	1,250	1,223	27
Legal Services	-	-	-	-
Utilities	-	-	-	-
Total Children's Services	<u>8,250</u>	<u>8,250</u>	<u>8,210</u>	<u>40</u>
Veterans' Services				
Salaries	43,173	43,173	41,160	2,013
Employee Benefits	22,506	22,506	22,184	322
Travel and Education	4,000	3,500	2,587	913
Departmental Supplies and Expenditures	1,975	2,475	2,087	389
Utilities	275	275	206	65
Insurance	221	221	209	12
Total Veterans' Services	<u>72,150</u>	<u>72,150</u>	<u>68,433</u>	<u>3,717</u>
Non Dept. Health and Welfare				
Departmental Supplies and Expenditures	75,000	75,000	75,000	-
Professional Services	17,700	17,700	-	17,700
Legal Services	20,000	20,000	16,615	3,385
Other	4,000	4,000	2,000	2,000
Total Other Health and Welfare	<u>116,700</u>	<u>116,700</u>	<u>93,615</u>	<u>23,085</u>
Total Health and Welfare	<u>1,802,201</u>	<u>1,813,797</u>	<u>1,559,794</u>	<u>254,003</u>
FIRE PROTECTION				
Fire Protection				
Contract with City Fire Department	805,996	805,996	802,990	3,006
Volunteer Fire Department Contracts	86,700	86,700	86,700	-
Utilities	-	-	-	-
Insurance	-	-	-	-
Total Fire Protection	<u>892,696</u>	<u>892,696</u>	<u>889,690</u>	<u>3,006</u>
CULTURE AND RECREATION				
White Pool Museum				
Utilities	400	400	367	33
Total White Pool Museum	<u>400</u>	<u>400</u>	<u>367</u>	<u>33</u>
Senior Citizen Centers				
Salaries	285,701	283,301	263,371	19,930
Employee Benefits	139,927	139,927	135,895	4,032
Auto Allowance	2,100	2,100	1,775	325
Travel and Education	1,000	1,000	40	960
Departmental Supplies and Expenditures	12,561	14,961	12,271	2,690
Professional Services	22,500	22,500	21,405	1,095
Utilities	8,735	8,735	3,944	4,791
Insurance	3,124	3,124	3,037	87
Other	100,000	100,000	100,000	-
Total Senior Citizen Centers	<u>575,648</u>	<u>575,648</u>	<u>541,738</u>	<u>33,910</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CULTURE AND RECREATION (CONTINUED)				
Historical Commission				
Departmental Supplies and Expenditures	\$ 15,000	27,176	16,076	11,100
Total Historical Commission	<u>15,000</u>	<u>27,176</u>	<u>16,076</u>	<u>11,100</u>
Parks				
Salaries	108,976	109,570	109,570	-
Employee Benefits	62,690	62,797	62,796	1
Allowances	-	-	-	-
Departmental Supplies and Expenditures	13,046	12,844	3,370	9,474
Utilities	21,500	21,500	19,210	2,290
Insurance	2,241	2,241	2,219	22
Other	-	10,850	10,850	-
Goldsmith	24,500	24,500	24,500	-
Total Parks	<u>232,953</u>	<u>244,302</u>	<u>232,515</u>	<u>11,787</u>
Total Culture and Recreation	<u>824,001</u>	<u>847,526</u>	<u>790,696</u>	<u>56,830</u>
LIBRARY				
Ector County Library				
Salaries	967,247	967,247	904,640	62,607
Employee Benefits	497,889	497,889	485,328	12,561
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	4,300	4,300	3,685	615
Departmental Supplies and Expenditures	223,000	236,510	186,630	49,880
Professional Services	47,500	47,500	46,248	1,252
Utilities	12,985	13,859	13,858	1
Insurance	4,309	4,309	4,032	277
Total Library	<u>1,758,580</u>	<u>1,772,964</u>	<u>1,645,771</u>	<u>127,193</u>
MAINTENANCE				
Building Maintenance				
Salaries	1,392,306	1,392,306	1,277,194	115,112
Employee Benefits	723,317	723,317	696,247	27,070
Auto Allowance	8,700	8,700	8,700	-
Travel and Education	10,500	10,500	6,322	4,178
Departmental Supplies and Expenditures	2,416,275	2,382,687	1,194,643	1,188,044
Professional Services	2,000	2,000	1,514	486
Utilities	1,328,950	1,402,524	1,400,642	1,882
Insurance	32,412	32,412	31,975	437
Other	42,000	42,000	23,902	18,098
Total Building Maintenance	<u>5,956,460</u>	<u>5,996,446</u>	<u>4,641,139</u>	<u>1,355,307</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
MAINTENANCE (CONTINUED)				
County Cemetery				
Salaries	\$ 364,594	364,594	326,334	38,260
Employee Benefits	184,305	184,305	174,743	9,562
Auto Allowance	3,000	3,000	1,875	1,125
Departmental Supplies and Expenditures	139,422	156,077	118,552	37,525
Professional Services	4,300	6,800	6,288	512
Utilities	2,375	2,375	1,687	688
Insurance	9,427	9,427	9,297	130
Other	8,600	27,209	23,573	3,636
Total County Cemetery	<u>716,023</u>	<u>753,787</u>	<u>662,349</u>	<u>91,438</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	<u>1,263,540</u>	<u>1,263,540</u>	<u>1,263,540</u>	<u>-</u>
Total General Fund Vehicle Maintenance	<u>1,263,540</u>	<u>1,263,540</u>	<u>1,263,540</u>	<u>-</u>
Nondepartmental Maintenance				
Departmental Supplies and Expenditures	-	-	-	-
Professional Services	-	-	-	-
Total Nondepartmental Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Maintenance	<u>7,936,023</u>	<u>8,013,773</u>	<u>6,567,028</u>	<u>1,446,745</u>
CONSERVATION OF NATURAL RESOURCES				
County Extension Agents				
Salaries	93,704	93,704	76,892	16,812
Employee Benefits	27,129	27,129	25,825	1,304
Auto Allowance	6,300	6,300	4,875	1,425
Travel and Education	10,500	10,500	8,799	1,701
Departmental Supplies and Expenditures	9,930	10,830	10,453	377
Professional Services	575	575	330	245
Utilities	730	730	504	226
Insurance	312	312	269	43
Other	2,000	1,100	1,025	75
Total County Extension Agents	<u>151,180</u>	<u>151,180</u>	<u>128,972</u>	<u>22,208</u>
Soil and Water Conservation				
Other	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
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>155,180</u>	<u>155,180</u>	<u>132,972</u>	<u>22,208</u>
NONDEPARTMENTAL AND OTHER				
EMA				
Salaries	52,002	52,002	32,101	19,901
Benefits	28,854	28,854	20,974	7,880
Travel and Education	3,500	3,500	1,768	1,732
Professional Services	650	1,666	1,258	408
Utilities	-	-	-	-
Other	150	150	31	119
Total EMA	<u>85,156</u>	<u>86,172</u>	<u>56,132</u>	<u>30,040</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
NONDEPARTMENTAL AND OTHER (Continued)				
Nondepartmental				
Professional Services	\$ 36,126	36,202	36,202	-
Legal Services	15,000	14,924	1,912	13,012
Utilities	-	-	-	-
Other	10,050	10,050	7,118	2,932
Travel and Education	6,000	6,000	4,500	1,500
Total Nondepartmental	<u>67,176</u>	<u>67,176</u>	<u>49,732</u>	<u>17,444</u>
Insurance				
Insurance Expenditures	336,730	336,730	336,730	-
Total Insurance Expenditures	<u>336,730</u>	<u>336,730</u>	<u>336,730</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenditures	19,359	19,359	15,622	3,737
Other – Equipment Rental	1,424	1,424	1,422	2
Total Postage and Reproduction	<u>20,783</u>	<u>20,783</u>	<u>17,044</u>	<u>3,739</u>
Total Nondepartmental and Other	<u>509,845</u>	<u>510,861</u>	<u>459,638</u>	<u>51,223</u>
CAPITAL OUTLAY	<u>34,720</u>	<u>31,745</u>	<u>23,553</u>	<u>8,192</u>
Total Expenditures	<u>\$ 55,911,770</u>	<u>57,613,509</u>	<u>53,976,843</u>	<u>3,636,666</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, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
REVENUES				
Property Tax, Penalties and Interest	\$ 2,716,017	2,716,017	2,678,643	(37,374)
Investment Income	5,000	5,000	368	(4,632)
	<u>2,721,017</u>	<u>2,721,017</u>	<u>2,679,011</u>	<u>(42,006)</u>
Total Revenues				
EXPENDITURES				
Debt Service				
2010 General Obligation Refunding Bonds – Principal	330,000	330,000	330,000	-
2010 General Obligation Refunding Bonds – Interest	2,723	2,723	2,723	
2010 Tax Notes – Principal	845,000	845,000	845,000	
2010 Tax Notes – Interest	58,534	58,534	58,534	
2012 Tax Notes – Principal	1,440,000	1,440,000	1,440,000	
2012 Tax Notes – Interest	56,808	56,808	56,808	
Fiscal Agent Fees	1,500	1,500	500	1,000
	<u>2,734,565</u>	<u>2,734,565</u>	<u>2,733,565</u>	<u>1,000</u>
Total Expenditures				
Deficiency of Revenues Over Expenditures	(13,548)	(13,548)	(54,554)	(41,006)
Fund Balance, Beginning of Year	<u>205,004</u>	<u>205,004</u>	<u>205,004</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 191,456</u>	<u>191,456</u>	<u>150,450</u>	<u>(41,006)</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2015

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 7,105	30,566	3,725
Investments	9,711	81,971	-
Accounts Receivable	175	-	-
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
Prepaid Items	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 16,991</u>	<u>112,537</u>	<u>3,725</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 2,355	25,033	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,355</u>	<u>25,033</u>	<u>-</u>
 FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	431	15,979	-
Imposed by Law	14,205	62,340	3,725
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Due to Other Funds/Deferred Revenues	-	-	-
Assigned	-	9,185	-
Unassigned Fund Balance	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>14,636</u>	<u>87,504</u>	<u>3,725</u>
Total Liabilities and Fund Balances	<u>\$ 16,991</u>	<u>112,537</u>	<u>3,725</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2015

Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A	Meteor Crater
\$ 5,871	92,577	139,251	565	-	654
347,085	582,434	290,454	-	443	47,156
115	1,781	1,640	-	-	-
-	-	-	-	-	-
-	-	-	5,824	77,279	-
-	-	-	-	-	-
<u>353,071</u>	<u>676,792</u>	<u>431,345</u>	<u>6,389</u>	<u>77,722</u>	<u>47,810</u>
\$ -	-	-	1,605	77,722	-
-	-	-	17	-	-
-	-	-	-	-	-
-	-	-	4,767	-	-
-	-	-	-	-	-
-	-	-	6,389	77,722	-
-	-	-	-	-	-
-	-	-	14	6,177	-
353,071	576,792	231,345	6,375	20,539	47,810
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	100,000	200,000	-	-	-
-	-	-	-	-	-
-	-	-	(6,389)	(26,716)	-
<u>353,071</u>	<u>676,792</u>	<u>431,345</u>	<u>-</u>	<u>-</u>	<u>47,810</u>
\$ <u>353,071</u>	<u>676,792</u>	<u>431,345</u>	<u>6,389</u>	<u>77,722</u>	<u>47,810</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2015**

	Senior Citizens Title III-C Fund	JAG Grant Fund	Courthouse Security Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 240	-	26,156
Investments	123,942	-	67,999
Accounts Receivable	-	-	267
Due from Other Funds	-	-	-
Due from Other Governments	22,880	565	-
Prepaid Items	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>147,062</u>	<u>565</u>	<u>94,422</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 17,771	565	15,670
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Due to Other Governments	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>17,771</u>	<u>565</u>	<u>15,670</u>
 FUND BALANCES			
Nonspendable Fund Balance:			
Inventories and Prepaid Items	-	-	-
Restricted Fund Balance:			
Creditors	5,694	-	5,638
Imposed by Law	123,597	21	73,114
Federal or State Funds Grant Restrictions	-	-	-
Retirement of Long-Term Debt	-	-	-
Committed Fund Balance:			
Due to Other Funds/Deferred Revenues	-	-	-
Assigned	-	-	-
Unassigned Fund Balance	-	(21)	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>129,291</u>	<u>-</u>	<u>78,752</u>
Total Liabilities and Fund Balances	\$ <u>147,062</u>	<u>565</u>	<u>94,422</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2015

J.P. Technology Fund	Community and Rural Health Fund	TJJD Grant C	Immunization Fund	MCH Texas Health Commission	Juvenile IV-E Program
\$ 7,172	-	91	34,434	-	715
48,662	-	-	424	-	21,199
70	-	-	-	-	-
-	-	-	29	-	-
-	3,232	-	36,819	4,060	-
-	-	-	-	-	-
<u>55,904</u>	<u>3,232</u>	<u>91</u>	<u>71,706</u>	<u>4,060</u>	<u>21,914</u>
\$ -	2,511	-	12,640	4,060	-
-	-	-	61	-	-
-	-	-	-	-	-
-	-	91	-	-	-
-	2,511	91	12,701	4,060	-
-	-	-	-	-	-
-	9	-	8,830	4,060	-
55,904	1,008	91	3,872	-	21,914
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(296)	(91)	46,303	(4,060)	-
<u>55,904</u>	<u>721</u>	<u>-</u>	<u>59,005</u>	<u>-</u>	<u>21,914</u>
\$ <u>55,904</u>	<u>3,232</u>	<u>91</u>	<u>71,706</u>	<u>4,060</u>	<u>21,914</u>

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**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2015**

	CERTZ Grant	TJJD Grant N	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive
ASSETS					
Cash and Cash Equivalents	\$ -	2,491	1,216	67,049	2,050
Investments	-	-	918	254,206	-
Accounts Receivable	-	-	14	1,800	-
Due from Other Funds	266,641	-	-	-	-
Due from Other Governments	1,186,727	-	-	-	-
Prepaid Items	-	-	-	350	-
Total Assets	\$ 1,453,368	2,491	2,148	323,405	2,050
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	1,453,368	770	-	6,598	-
Due to Other Funds	-	1,258	-	-	-
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	463	-	-	-
Total Liabilities	1,453,368	2,491	-	6,598	-
FUND BALANCES					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	350	-
Restricted Fund Balance:					
Creditors	277,973	770	-	59	-
Imposed by Law	-	1,721	2,148	316,398	2,050
Federal or State Funds Grant Restrictions	-	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Due to Other Funds/Deferred Revenues	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned Fund Balance	(277,973)	(2,491)	-	-	-
Total Fund Balances	-	-	2,148	316,807	2,050
Total Liabilities and Fund Balances	\$ 1,453,368	2,491	2,148	323,405	2,050

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**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2015**

	District Clerk Records Management	Sheriff HIDTA	Exec PPH-MCH	PPCPS/Hazards	Totals
ASSETS					
Cash and Cash Equivalents	\$ 18,613	-	4,217	-	444,758
Investments	30,014	-	-	60	1,906,678
Accounts Receivable	-	-	-	-	5,862
Due from Other Funds	-	-	-	-	266,670
Due from Other Governments	-	1,442	4,073	24,735	1,367,636
Prepaid Items	-	-	-	-	350
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 48,627</u>	<u>1,442</u>	<u>8,290</u>	<u>24,795</u>	<u>3,991,954</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	-	-	2,040	1,622,708
Due to Other Funds	-	1,442	8,290	10,644	21,712
Deferred Revenue	-	-	-	-	-
Due to Other Governments	-	-	-	-	5,321
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>1,442</u>	<u>8,290</u>	<u>12,684</u>	<u>1,649,741</u>
FUND BALANCES					
Nonspendable Fund Balance:					
Inventories and Prepaid Items	-	-	-	-	350
Restricted Fund Balance:					
Creditors	-	-	-	27	325,661
Imposed by Law	48,627	1,442	8,290	12,141	1,988,540
Federal or State Funds Grant Restrictions	-	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-	-
Committed Fund Balance:					
Due to Other Funds/Deferred Revenues	-	-	-	-	-
Assigned	-	-	-	-	309,185
Unassigned Fund Balance	<u>-</u>	<u>(1,442)</u>	<u>(8,290)</u>	<u>(57)</u>	<u>(281,523)</u>
Total Fund Balances	<u>48,627</u>	<u>-</u>	<u>-</u>	<u>12,111</u>	<u>2,342,213</u>
Total Liabilities and Fund Balances	<u>\$ 48,627</u>	<u>1,442</u>	<u>8,290</u>	<u>24,795</u>	<u>3,991,954</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2015**

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	Records Management and Preservation Fund
REVENUES				
Intergovernmental Charges	\$ -	-	-	-
Charges for Current Services	98,187	40,198	-	75,532
Investment Income	17	125	7	896
Other	5,025	10,998	593	3,042
Total Revenues	<u>103,229</u>	<u>51,321</u>	<u>600</u>	<u>79,470</u>
EXPENDITURES				
Current				
Judicial	-	-	-	81,988
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	153,195	-	-	-
Highway and Streets	-	-	-	-
Election	-	615,639	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>153,195</u>	<u>615,639</u>	<u>-</u>	<u>81,988</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(49,966)</u>	<u>(564,318)</u>	<u>600</u>	<u>(2,518)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	53,532	501,876	-	-
Total Other Financing Sources (Uses)	<u>53,532</u>	<u>501,876</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,566	(62,442)	600	(2,518)
Fund Balances, Beginning of Year	<u>11,070</u>	<u>149,946</u>	<u>3,125</u>	<u>355,589</u>
Fund Balances, End of Year	<u>\$ 14,636</u>	<u>87,504</u>	<u>3,725</u>	<u>353,071</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

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
\$ -	-	72,430	711,363	-	136,302	4,349
305,034	233,139	-	88,611	-	140,570	-
815	563	15	19	34	75	-
29	-	-	-	-	11	-
<u>305,878</u>	<u>233,702</u>	<u>72,445</u>	<u>799,993</u>	<u>34</u>	<u>276,958</u>	<u>4,349</u>
126,906	122,998	-	-	-	-	-
-	-	-	19,207	-	-	4,349
-	-	72,430	780,790	-	-	-
-	-	-	-	-	-	-
-	-	-	-	24,510	285,917	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>126,906</u>	<u>122,998</u>	<u>72,430</u>	<u>799,997</u>	<u>24,510</u>	<u>285,917</u>	<u>4,349</u>
<u>178,972</u>	<u>110,704</u>	<u>15</u>	<u>(4)</u>	<u>(24,476)</u>	<u>(8,959)</u>	<u>-</u>
-	-	(17)	-	12,660	-	-
-	-	(17)	-	12,660	-	-
178,972	110,704	(2)	-	(11,816)	(8,959)	-
<u>497,820</u>	<u>320,641</u>	<u>2</u>	<u>4</u>	<u>59,626</u>	<u>138,250</u>	<u>-</u>
<u>\$ 676,792</u>	<u>431,345</u>	<u>-</u>	<u>-</u>	<u>47,810</u>	<u>129,291</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, 2015

	<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	\$ -	-	41,142	130,327
Charges for Current Services	71,374	26,577	18,900	-
Investment Income	102	68	-	63
Other	133	62	-	-
Total Revenues	<u>71,609</u>	<u>26,707</u>	<u>60,042</u>	<u>130,390</u>
EXPENDITURES				
Current				
Judicial	420,190	21,164	-	-
Law Enforcement	-	-	-	-
Correction	-	-	-	140,615
Health and Welfare	-	-	69,301	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>420,190</u>	<u>21,164</u>	<u>69,301</u>	<u>140,615</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(348,581)</u>	<u>5,543</u>	<u>(9,259)</u>	<u>(10,225)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	339,384	-	-	-
Total Other Financing Sources (Uses)	<u>339,384</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,197)	5,543	(9,259)	(10,225)
Fund Balances, Beginning of Year	<u>87,949</u>	<u>50,361</u>	<u>9,980</u>	<u>10,225</u>
Fund Balances, End of Year	<u>\$ 78,752</u>	<u>55,904</u>	<u>721</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, 2015

Immunization Fund	MCH Texas Health Commission	Juvenile IV-E Program	TJJD Grant N	Court Technology Fund
\$ 175,700	49,801	-	94,838	-
119,260	-	-	-	7,841
31	-	13	-	12
-	-	-	-	-
294,991	49,801	13	94,838	7,853
-	-	-	-	-
-	-	-	-	-
-	-	760	94,837	-
260,436	49,801	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
14,531	-	-	-	-
274,967	49,801	760	94,837	-
20,024	-	(747)	1	7,853
-	-	-	(1)	(8,000)
-	-	-	(1)	(8,000)
20,024	-	(747)	-	(147)
38,981	-	22,661	-	2,295
\$ 59,005	-	21,914	-	2,148

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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, 2015

	<u>CERTZ Grant</u>	<u>CA Pre-Trial Intervention</u>	<u>District Clerk Records Management</u>	<u>District Clerk Archive</u>
REVENUES				
Intergovernmental Charges	\$ 1,386,431	-	-	-
Charges for Current Services	627,435	377,290	25,770	2,050
Investment Income	-	425	65	-
Other	-	119	-	-
Total Revenues	<u>2,013,866</u>	<u>377,834</u>	<u>25,835</u>	<u>2,050</u>
EXPENDITURES				
Current				
Judicial	-	303,994	310	-
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	2,013,866	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,013,866</u>	<u>303,994</u>	<u>310</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>73,840</u>	<u>25,525</u>	<u>2,050</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	73,040	25,525	2,050
Fund Balances, Beginning of Year	<u>-</u>	<u>242,967</u>	<u>23,102</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>316,807</u>	<u>48,627</u>	<u>2,050</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, 2015

	Sheriff HIDTA	Exec/ PPH-MCH	PPCPS/Hazards	Totals
REVENUES				
Intergovernmental Charges	\$ 19,207	60,211	83,738	2,965,839
Charges for Current Services	-	-	12,000	2,269,768
Investment Income	-	-	14	3,359
Other	-	-	-	20,012
Total Revenues	<u>19,207</u>	<u>60,211</u>	<u>95,752</u>	<u>5,258,978</u>
EXPENDITURES				
Current				
Judicial	-	-	-	1,077,550
Law Enforcement	19,207	-	-	42,763
Correction	-	-	-	1,089,432
Health and Welfare	-	61,156	106,858	547,552
Cultural-Recreation	-	-	-	310,427
Library	-	-	-	153,195
Highway and Streets	-	-	-	2,013,866
Election	-	-	-	615,639
Capital Outlay	-	-	-	14,531
Total Expenditures	<u>19,207</u>	<u>61,156</u>	<u>106,858</u>	<u>5,864,955</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(945)</u>	<u>(11,106)</u>	<u>(605,977)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	-	899,434
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>899,434</u>
Net Change in Fund Balances	-	(945)	(11,106)	293,457
Fund Balances, Beginning of Year	<u>-</u>	<u>945</u>	<u>23,217</u>	<u>2,048,756</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>-</u>	<u>12,111</u>	<u>2,342,213</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, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 105,000	105,000	98,187	(6,813)
Investment Income	100	100	17	(83)
Other	3,000	3,000	5,025	2,025
Total Revenues	<u>108,100</u>	<u>108,100</u>	<u>103,229</u>	<u>(4,871)</u>
EXPENDITURES				
Library				
Salaries	60,567	60,567	59,836	731
Employee Benefits	22,208	22,208	21,930	278
Departmental Supplies and Expenses	72,075	72,075	71,207	868
Utilities	155	155	77	78
Insurance	157	157	145	12
Total Expenditures	<u>155,162</u>	<u>155,162</u>	<u>153,195</u>	<u>1,967</u>
Excess (Deficiency) of Revenues Over Expenditures	(47,062)	(47,062)	(49,966)	(2,904)
OTHER FINANCING SOURCES				
Transfer In	53,532	53,532	53,532	-
Total Other Financing Sources	<u>53,532</u>	<u>53,532</u>	<u>53,532</u>	<u>-</u>
Net Change in Fund Balance	6,470	6,470	3,566	(2,904)
Fund Balance, Beginning of Year	<u>11,070</u>	<u>11,070</u>	<u>11,070</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 17,540</u>	<u>17,540</u>	<u>14,636</u>	<u>(2,904)</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, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 70,000	70,000	40,198	(29,802)
Investment Income	100	100	125	25
Other	-	-	10,998	10,998
	<u>70,100</u>	<u>70,100</u>	<u>51,321</u>	<u>(18,779)</u>
EXPENDITURES				
Election				
Salaries	334,962	308,819	307,306	1,513
Employee Benefits	125,689	126,235	126,175	60
Auto Allowance	9,043	6,443	4,400	2,043
Travel and Education	5,600	5,600	4,570	1,030
Departmental Supplies and Expenses	44,311	105,791	67,982	37,809
Professional Services	104,840	105,435	97,675	7,760
Legal Expenses	6,800	6,810	6,310	500
Utilities	1,800	800	752	48
Insurance	525	525	469	56
	<u>633,570</u>	<u>666,458</u>	<u>615,639</u>	<u>50,819</u>
Excess (Deficiency) of Revenues Over Expenditures	(563,470)	(596,358)	(564,318)	32,040
OTHER FINANCING SOURCES				
Transfer In	501,876	501,876	501,876	-
	<u>501,876</u>	<u>501,876</u>	<u>501,876</u>	<u>-</u>
Net Change in Fund Balance	(61,594)	(94,482)	(62,442)	32,040
Fund Balance, Beginning of Year	149,946	149,946	149,946	-
Fund Balance, End of Year	<u>\$ 88,352</u>	<u>55,464</u>	<u>87,504</u>	<u>32,040</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 10	10	7	(3)
Other	750	750	593	(157)
Total Revenues	<u>760</u>	<u>760</u>	<u>600</u>	<u>(160)</u>
EXPENDITURES				
Judicial	-	-	-	-
Contributions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	760	760	600	(160)
Fund Balance, Beginning of Year	<u>3,125</u>	<u>3,125</u>	<u>3,125</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,885</u>	<u>3,885</u>	<u>3,725</u>	<u>(160)</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 89,000	89,000	75,532	(13,468)
Investment Income	2,000	2,000	896	(1,104)
Other	-	-	3,042	3,042
	<u>91,000</u>	<u>91,000</u>	<u>79,470</u>	<u>(11,530)</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	-	11,600	11,365	235
Professional Services	110,500	115,500	70,623	44,877
	<u>110,500</u>	<u>127,100</u>	<u>81,988</u>	<u>45,112</u>
Excess of Revenues Over Expenditures	(19,500)	(36,100)	(2,518)	33,582
Fund Balance, Beginning of Year	<u>355,589</u>	<u>355,589</u>	<u>355,589</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 336,089</u>	<u>319,489</u>	<u>353,071</u>	<u>33,582</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 209,500	209,500	305,034	95,534
Investment Income	2,000	2,000	815	(1,185)
Other	-	-	29	29
	<u>211,500</u>	<u>211,500</u>	<u>305,878</u>	<u>94,378</u>
Total Revenues				
EXPENDITURES				
Judicial				
Salaries	13,105	13,105	4,448	8,657
Employee Benefits	3,229	3,229	1,158	2,071
Travel and Education	4,310	4,310	1,554	2,756
Departmental Supplies and Expenses	11,200	11,200	7,692	3,508
Professional Services	212,575	212,575	112,049	100,526
Utilities	-	-	-	-
Insurance	20	20	5	15
	<u>244,439</u>	<u>244,439</u>	<u>126,906</u>	<u>117,533</u>
Total Expenditures				
Excess of Revenues Over Expenditures	(32,939)	(32,939)	178,972	211,911
Fund Balance, Beginning of Year	<u>497,820</u>	<u>497,820</u>	<u>497,820</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 464,881</u>	<u>464,881</u>	<u>676,792</u>	<u>211,911</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	-	-	-
Charges for Current Services	236,000	236,000	233,139	(2,861)
Investment Income	250	250	563	313
Other	-	-	-	-
Total Revenues	<u>236,250</u>	<u>236,250</u>	<u>233,702</u>	<u>(2,548)</u>
EXPENDITURES				
Judicial				
Professional Services	<u>200,000</u>	<u>322,999</u>	<u>122,998</u>	<u>200,001</u>
Total Expenditures	<u>200,000</u>	<u>322,999</u>	<u>122,998</u>	<u>200,001</u>
OTHER FINANCING SOURCES				
Transfer In	-	-	-	-
Excess of Revenues Over Expenditures	36,250	(86,749)	110,704	197,453
Fund Balance, Beginning of Year	<u>320,641</u>	<u>320,641</u>	<u>320,641</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 356,891</u></u>	<u><u>233,892</u></u>	<u><u>431,345</u></u>	<u><u>197,453</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 75,927	71,375	72,430	1,055
Changes for Current Services	-	-	-	-
Investment Income	-	-	15	15
	<u>75,927</u>	<u>71,375</u>	<u>72,445</u>	<u>1,070</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	46,431	92,164	47,567	44,597
Employee Benefits	19,086	36,996	19,272	17,724
Insurance	64	96	55	41
Contract Services	10,346	18,026	5,536	12,490
	<u>75,927</u>	<u>147,282</u>	<u>72,430</u>	<u>74,852</u>
Total Expenditures				
OTHER FINANCING SOURCES (USES)				
Transfer In (Out)	-	-	(17)	(17)
	<u>-</u>	<u>-</u>	<u>(17)</u>	<u>(17)</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(75,907)	(2)	75,905
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Fund Balance, Beginning of Year				
	<u>2</u>	<u>(75,905)</u>	<u>-</u>	<u>75,905</u>
Fund Balance, End of Year				

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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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 671,310	614,869	711,363	96,494
Charges for Current Services	85,634	90,193	88,611	(1,582)
Investment Income	-	-	19	19
	<u>756,944</u>	<u>705,062</u>	<u>799,993</u>	<u>94,931</u>
Total Revenues				
EXPENDITURES				
Law Enforcement				
Salaries	-	-	16,753	(16,753)
Employee Benefits	-	-	2,454	(2,454)
Correction				
Salaries	548,182	1,104,978	563,585	541,393
Employee Benefits	188,095	379,862	192,464	187,398
Departmental Supplies and Expenses	19,901	193,005	24,109	168,896
Insurance	766	1,168	632	536
	<u>756,944</u>	<u>1,679,013</u>	<u>799,997</u>	<u>879,016</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	(973,951)	(4)	973,947
Fund Balance, Beginning of Year	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 4</u></u>	<u><u>(973,947)</u></u>	<u><u>-</u></u>	<u><u>973,947</u></u>

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**ECTOR COUNTY, TEXAS
METEOR CRATER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	-	-	-
Investment Income	98	98	34	(64)
Other	-	-	-	-
Total Revenues	<u>98</u>	<u>98</u>	<u>34</u>	<u>(64)</u>
EXPENDITURES				
Culture - Recreation				
Salaries	-	-	-	-
Employee Benefits	-	-	-	-
Departmental Supplies	8,500	8,500	549	7,951
Professional Services	18,350	18,350	18,348	2
Utilities	6,890	6,890	5,613	1,277
Insurance	-	-	-	-
Total Expenditures	<u>33,740</u>	<u>33,740</u>	<u>24,510</u>	<u>9,230</u>
Excess (Deficiency) of Revenues Over Expenditures	(33,642)	(33,642)	(24,476)	9,166
OTHER FINANCING SOURCES				
Transfer In	<u>12,660</u>	<u>12,660</u>	<u>12,660</u>	<u>-</u>
Net Change in Fund Balance	(20,982)	(20,982)	(11,816)	9,166
Fund Balance, Beginning of Year	<u>59,626</u>	<u>59,626</u>	<u>59,626</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 38,644</u>	<u>38,644</u>	<u>47,810</u>	<u>9,166</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 143,865	143,865	136,302	(7,563)
Charges for Current Services	173,357	159,821	140,570	(19,251)
Investment Income	-	-	75	75
Other	-	-	11	11
Total Revenues	<u>317,222</u>	<u>303,686</u>	<u>276,958</u>	<u>(26,728)</u>
EXPENDITURES				
Culture - Recreation				
Salaries	125,144	100,944	87,589	13,355
Employee Benefits	32,119	31,236	26,891	4,345
Departmental Supplies and Expenses	-	-	-	-
Professional Services	157,984	170,131	170,131	-
Utilities	1,800	1,200	1,200	-
Insurance	175	175	106	69
Total Expenditures	<u>317,222</u>	<u>303,686</u>	<u>285,917</u>	<u>17,769</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(8,959)	(8,959)
Fund Balance, Beginning of Year	<u>138,250</u>	<u>138,250</u>	<u>138,250</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 138,250</u>	<u>138,250</u>	<u>129,291</u>	<u>(8,959)</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 10,842	10,842	4,349	(6,493)
Total Revenues	<u>10,842</u>	<u>10,842</u>	<u>4,349</u>	<u>(6,493)</u>
EXPENDITURES				
Law Enforcement				
Salaries	9,277	9,277	3,791	5,486
Employee Benefits	1,552	1,552	558	994
Departmental Supplies and Other Expenses	-	-	-	-
Insurance	<u>13</u>	<u>13</u>	<u>-</u>	<u>13</u>
Total Expenditures	<u>10,842</u>	<u>10,842</u>	<u>4,349</u>	<u>6,493</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, 2015**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 75,000	75,000	71,374	(3,626)
Investment Income	100	100	102	2
Other	-	-	133	133
	<u>75,100</u>	<u>75,100</u>	<u>71,609</u>	<u>(3,491)</u>
EXPENDITURES				
Judicial				
Salaries	312,545	312,545	291,884	20,661
Employee Benefits	112,954	112,954	111,008	1,946
Departmental Supplies and Other Expenses	18,733	22,559	16,573	5,986
Utilities	2,764	1,864	381	1,483
Insurance	436	436	344	92
Capital Outlay	-	-	-	-
	<u>447,432</u>	<u>450,358</u>	<u>420,190</u>	<u>30,168</u>
Excess (Deficiency) of Revenues Over Expenditures	(372,332)	(375,258)	(348,581)	26,677
OTHER FINANCING SOURCES				
Transfer In	<u>339,384</u>	<u>339,384</u>	<u>339,384</u>	<u>-</u>
Net Change in Fund Balance	(32,948)	(35,874)	(9,197)	26,677
Fund Balance, Beginning of Year	<u>87,949</u>	<u>87,949</u>	<u>87,949</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 55,001</u>	<u>52,075</u>	<u>78,752</u>	<u>26,677</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 31,350	31,350	26,577	(4,773)
Investment Income	250	250	68	(182)
Other	-	-	62	62
Total Revenues	<u>31,600</u>	<u>31,600</u>	<u>26,707</u>	<u>(4,893)</u>
EXPENDITURES				
Judicial				
Travel and Education	5,000	5,000	1,328	3,672
Department Supplies and Other Expenses	<u>53,425</u>	<u>53,425</u>	<u>19,836</u>	<u>33,589</u>
Total Expenditures	<u>58,425</u>	<u>58,425</u>	<u>21,164</u>	<u>37,261</u>
Excess (Deficiency) of Revenues Over Expenditures	(26,825)	(26,825)	5,543	32,368
Fund Balance, Beginning of Year	<u>50,361</u>	<u>50,361</u>	<u>50,361</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 23,536</u>	<u>23,536</u>	<u>55,904</u>	<u>32,368</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 31,248	29,348	41,142	11,794
Charges for Current Services	16,169	44,169	18,900	(25,269)
Investment Income	-	-	-	-
Total Revenues	<u>47,417</u>	<u>73,517</u>	<u>60,042</u>	<u>(13,475)</u>
EXPENDITURES				
Health and Welfare				
Salaries	30,432	58,916	31,015	27,901
Employee Benefits	16,942	32,569	17,042	15,527
Indirect Expenses	-	28,000	21,208	6,792
Insurance	43	75	36	39
Total Expenditures	<u>47,417</u>	<u>119,560</u>	<u>69,301</u>	<u>50,259</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(46,043)</u>	<u>(9,259)</u>	<u>36,784</u>
Fund Balance, Beginning of Year	<u>9,980</u>	<u>9,980</u>	<u>9,980</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 9,980</u></u>	<u><u>(36,063)</u></u>	<u><u>721</u></u>	<u><u>36,784</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 135,153	130,419	130,327	(92)
Charges for Current Services	-	-	-	-
Investment Income	-	-	63	63
	<u>135,153</u>	<u>130,419</u>	<u>130,390</u>	<u>(29)</u>
Total Revenues				
EXPENDITURES				
Correction				
Salaries	47,963	44,889	55,126	(10,237)
Employee Benefits	20,210	18,565	18,530	35
Travel and Education	66,913	66,913	66,913	-
Department Supplies and Expenses	-	-	-	-
Professional Services	-	-	-	-
Insurance	67	52	46	6
	<u>135,153</u>	<u>130,419</u>	<u>140,615</u>	<u>(10,196)</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	-	(10,225)	(10,225)
Fund Balance, Beginning of Year	<u>10,225</u>	<u>10,225</u>	<u>10,225</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,225</u>	<u>10,225</u>	<u>-</u>	<u>(10,225)</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 191,873	180,592	175,700	(4,892)
Charges for Current Services	-	102,000	119,260	17,260
Investment Income	-	-	31	31
	<u>191,873</u>	<u>282,592</u>	<u>294,991</u>	<u>12,399</u>
Total Revenues				
EXPENDITURES				
Health and Welfare				
Salaries	115,387	236,662	117,361	119,301
Employee Benefits	52,454	100,726	54,835	45,891
Indirect Expenses	16,049	92,696	76,598	16,098
Travel and Education	1,428	9,329	6,614	2,715
Departmental Supplies and Expenses	6,394	15,449	4,888	10,561
Insurance	161	308	140	168
Capital Outlay	-	14,532	14,531	1
	<u>191,873</u>	<u>469,702</u>	<u>274,967</u>	<u>194,735</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(187,110)</u>	<u>20,024</u>	<u>207,134</u>
Fund Balance, Beginning of Year	<u>38,981</u>	<u>38,981</u>	<u>38,981</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 38,981</u>	<u>(148,129)</u>	<u>59,005</u>	<u>207,134</u>

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ECTOR COUNTY, TEXAS
MCH TEXAS HEALTH COMMISSION
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	50,000	49,801	(199)
Charges for Current Services	-	-	-	-
Investment Income	-	-	-	-
Total Revenues	<u>-</u>	<u>50,000</u>	<u>49,801</u>	<u>(199)</u>
EXPENDITURES				
Health and Welfare				
Professional Services	-	50,000	49,801	199
Excess of Revenues Over Expenditures	-	-	-	-
OTHER FINANCING SOURCES				
Transfer Out	-	-	-	-
Total Other Financing Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
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
JUVENILE IV-E PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	-	-	-
Investment Income	-	-	13	13
Total Revenues	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
EXPENDITURES				
Correction				
Salaries	-	-	-	-
Travel and Education	-	-	-	-
Departmental Supplies and Expenses	-	-	-	-
Professional Services	-	-	-	-
Utilities	-	915	760	155
Total Expenditures	<u>-</u>	<u>915</u>	<u>760</u>	<u>155</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(915)	(747)	168
Fund Balance, Beginning of Year	<u>22,661</u>	<u>22,661</u>	<u>22,661</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 22,661</u>	<u>21,746</u>	<u>21,914</u>	<u>168</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 108,047	95,304	94,838	(466)
Charges for Current Services	-	-	-	-
Investment Income	-	-	-	-
Total Revenues	<u>108,047</u>	<u>95,304</u>	<u>94,838</u>	<u>(466)</u>
EXPENDITURES				
Correction				
Professional Services	<u>108,047</u>	<u>95,304</u>	<u>94,837</u>	<u>467</u>
Total Expenditures	<u>108,047</u>	<u>95,304</u>	<u>94,837</u>	<u>467</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
OTHER FINANCING USES				
Transfer	-	-	(1)	(1)
Net Change in Fund Balance	-	-	-	-
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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 7,500	7,500	7,841	341
Investment Income	25	25	12	(13)
Total Revenues	<u>7,525</u>	<u>7,525</u>	<u>7,853</u>	<u>328</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	7,525	7,525	7,853	328
OTHER FINANCING USES				
Transfer Out	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
Net Change in Fund Balance	(475)	(475)	(147)	328
Fund Balance, Beginning of Year	<u>2,295</u>	<u>2,295</u>	<u>2,295</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,820</u>	<u>1,820</u>	<u>2,148</u>	<u>328</u>

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ECTOR COUNTY, TEXAS
CERTZ GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	1,947,149	627,435	(1,319,714)
Intergovernmental Charges	-	7,788,594	1,386,431	(6,402,163)
Total Revenues	-	9,735,743	2,013,866	(7,721,877)
EXPENDITURES				
Highway and Streets				
Departmental Supplies and Other Expenses	-	3,260	2,854	406
Professional Services	-	708,083	515,287	192,796
Repairs and Maintenance	-	5,506,537	1,495,725	4,010,812
Total Expenditures	-	6,217,880	2,013,866	4,204,014
Excess (Deficiency) of Revenues Over Expenditures	-	3,517,863	-	(3,517,863)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	3,517,863	-	(3,517,863)

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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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 311,000	311,000	377,290	66,290
Investment Income	500	500	425	(75)
Other	-	-	119	119
	<u>311,500</u>	<u>311,500</u>	<u>377,834</u>	<u>66,334</u>
EXPENDITURES				
Judicial				
Salaries	202,784	202,322	202,321	1
Employee Benefits	79,297	79,864	79,863	1
Travel and Education	10,000	10,000	7,306	2,694
Departmental Supplies and Other Expenses	16,500	16,500	1,904	14,596
Professional Services	13,644	13,539	12,600	939
	<u>322,225</u>	<u>322,225</u>	<u>303,994</u>	<u>18,231</u>
Excess (Deficiency) of Revenues Over Expenditures	(10,725)	(10,75)	73,840	84,565
Fund Balance, Beginning of Year	<u>242,967</u>	<u>242,967</u>	<u>242,967</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 232,242</u>	<u>232,242</u>	<u>316,807</u>	<u>84,565</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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 24,000	24,000	25,770	1,770
Investment Income	50	50	65	15
Total Revenues	<u>24,050</u>	<u>24,050</u>	<u>25,835</u>	<u>1,785</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Other Expenses	1,500	1,500	310	1,190
Total Expenditures	<u>1,500</u>	<u>1,500</u>	<u>310</u>	<u>1,190</u>
Excess of Revenues Over Expenditures	22,550	22,550	25,525	2,975
Fund Balance, Beginning of Year	<u>23,102</u>	<u>23,102</u>	<u>23,102</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 45,652</u>	<u>45,652</u>	<u>48,627</u>	<u>2,975</u>

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ECTOR COUNTY, TEXAS
 DISTRICT CLERK ARCHIVE
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	2,050	2,050	-
Investment Income	-	-	-	-
Total Revenues	<u>-</u>	<u>2,050</u>	<u>2,050</u>	<u>-</u>
 Excess (Deficiency) of Revenues Over Expenditures	 -	 2,050	 2,050	 -
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>2,050</u>	<u>2,050</u>	<u>-</u>

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ECTOR COUNTY, TEXAS
SHERIFF HIDTA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	22,149	19,207	(2,942)
Total Revenues	-	22,149	19,207	(2,942)
EXPENDITURES				
Law Enforcement				
Salaries	-	16,840	15,572	1,268
Employee Benefits	-	3,155	2,454	701
Other Expense	-	2,154	1,181	973
Total Expenditures	-	22,149	19,207	2,942
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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	65,469	60,211	(5,258)
Total Revenues	-	65,469	60,211	(5,258)
EXPENDITURES				
Health Welfare				
Professional Services	-	55,866	51,920	3,946
Indirect expenditures	-	10,548	9,236	1,312
Total Expenditures	-	66,414	61,156	5,258
Deficiency of Revenues Over Expenditures	-	(945)	(945)	-
Fund Balance, Beginning of Year	945	945	945	-
Fund Balance, End of Year	\$ 945	-	-	-

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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, 2015

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 105,146	99,223	83,738	(15,485)
Charges for Current Services	14,276	59,923	12,000	(47,923)
Investment Income	-	-	14	14
	<u>119,422</u>	<u>159,146</u>	<u>95,752</u>	<u>(63,394)</u>
Total Revenues				
EXPENDITURES				
Health and Welfare				
Salaries	70,505	131,918	49,816	82,102
Employee Benefits	29,176	55,721	24,219	31,502
Travel and Education	3,320	7,277	3,467	3,810
Departmental Supplies and Other Expenses	3,100	19,256	4,841	14,415
Indirect expenses	10,515	70,996	22,327	48,669
Utilities	2,700	4,460	2,124	2,336
Insurance	106	173	64	109
	<u>119,422</u>	<u>289,801</u>	<u>106,858</u>	<u>182,943</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	(130,655)	(11,106)	119,549
Fund Balance, Beginning of Year	<u>23,217</u>	<u>23,217</u>	<u>23,217</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 23,217</u>	<u>(107,438)</u>	<u>12,111</u>	<u>119,549</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, 2015**

	<u>Vehicle Maintenance Fund</u>	<u>Self- Insurance Liability Fund</u>	<u>Self- Insurance Health Fund</u>	<u>Totals</u>
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 25,177	304	888,555	914,036
Investments	569,385	380,891	6,162,634	7,112,910
Accounts Receivable	4,570	-	21,201	25,771
Inventories	<u>3,781</u>	<u>-</u>	<u>-</u>	<u>3,781</u>
Total Current Assets	<u>602,913</u>	<u>381,195</u>	<u>7,072,390</u>	<u>8,056,498</u>
PROPERTY, PLANT AND EQUIPMENT				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	7,991,479	-	-	7,991,479
Less Accumulated Depreciation	<u>(7,091,534)</u>	<u>-</u>	<u>-</u>	<u>(7,091,534)</u>
Net Property, Plant and Equipment	<u>1,654,139</u>	<u>-</u>	<u>-</u>	<u>1,654,139</u>
Total Assets	<u>2,257,052</u>	<u>381,195</u>	<u>7,072,390</u>	<u>9,710,637</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	126,699	103,115	1,209,333	1,439,147
Unearned Revenue	-	-	1,909	1,909
Due to other Governments	<u>-</u>	<u>-</u>	<u>59,133</u>	<u>59,133</u>
Total Liabilities	<u>126,699</u>	<u>103,115</u>	<u>1,270,375</u>	<u>1,500,189</u>
NET POSITION				
Invested in Capital Assets	1,654,139	-	-	1,654,139
Unrestricted	<u>476,214</u>	<u>278,080</u>	<u>5,802,015</u>	<u>6,556,309</u>
Total Net Position	<u>\$ 2,130,353</u>	<u>278,080</u>	<u>5,802,015</u>	<u>8,210,448</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, 2015**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
OPERATING REVENUES				
Charges for Current Services	\$ 2,008,645	528,984	12,688,113	15,225,742
Other Revenue	5,340	-	161,287	166,627
Total Operating Revenues	<u>2,013,985</u>	<u>528,984</u>	<u>12,849,400</u>	<u>15,392,369</u>
OPERATING EXPENSES				
Departmental Supplies and Expenses	551,975	-	18,787	570,762
Repairs and Maintenance	285,821	-	526	286,347
Professional Service	889,195	94,617	410,428	1,394,240
Utilities	26,180	433,548	901	460,629
Insurance	10,964	-	862,578	873,542
Depreciation	745,274	-	-	745,274
Claims	-	11,769	9,571,952	9,583,721
Total Operating Expenses	<u>2,509,409</u>	<u>539,934</u>	<u>10,865,172</u>	<u>13,914,515</u>
Operating Income (Loss)	<u>(495,424)</u>	<u>(10,950)</u>	<u>1,984,228</u>	<u>1,477,854</u>
NONOPERATING REVENUES				
Investment Income	1,499	1,369	7,136	10,004
Gain on Retirement of Assets	291,279	-	-	291,279
Total Nonoperating Revenues	<u>292,778</u>	<u>1,369</u>	<u>7,136</u>	<u>301,283</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	<u>(202,646)</u>	<u>(9,581)</u>	<u>1,991,364</u>	<u>1,779,137</u>
CAPITAL CONTRIBUTIONS	<u>47,524</u>	<u>-</u>	<u>-</u>	<u>47,524</u>
Change in Net Position	(155,122)	(9,581)	1,991,364	1,826,661
Net Position, Beginning of Year	<u>2,285,475</u>	<u>287,661</u>	<u>3,810,651</u>	<u>6,383,787</u>
Net Position, End of Year	<u>\$ 2,130,353</u>	<u>278,080</u>	<u>5,802,015</u>	<u>8,210,448</u>

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2015
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received From Interfund Revenues	\$ 2,006,071	528,984	12,679,623	15,214,678
Cash Received from Other Income	5,340	-	161,770	167,110
Cash Paid for Goods and Services	<u>(1,781,584)</u>	<u>(599,615)</u>	<u>(11,353,200)</u>	<u>(13,734,399)</u>
Net Cash Provided By (Used In) Operating Activities	<u>229,827</u>	<u>(70,631)</u>	<u>1,488,193</u>	<u>1,647,389</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition Of Capital Assets	(735,603)	-	-	(735,603)
Proceeds from Sale of Capital Assets	<u>291,279</u>	<u>-</u>	<u>-</u>	<u>291,279</u>
Net Cash (Used In) Provided By Capital and Related Financing Activities	<u>(444,324)</u>	<u>-</u>	<u>-</u>	<u>(444,324)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(150,525)	(215,113)	(2,827,936)	(3,193,574)
Proceeds from Sale of Investments	345,000	200,000	1,100,000	1,645,000
Investment Income Received on Investments	<u>1,499</u>	<u>1,369</u>	<u>7,136</u>	<u>10,004</u>
Net Cash Provided By (Used In) Investing Activities	<u>195,974</u>	<u>(13,744)</u>	<u>(1,720,800)</u>	<u>(1,538,570)</u>
Net (Decrease) Increase in Cash	(18,523)	(84,375)	(232,607)	(335,505)
Cash at Beginning of Year	<u>43,700</u>	<u>84,679</u>	<u>1,121,162</u>	<u>1,249,541</u>
Cash at End of Year	<u>\$ 25,177</u>	<u>304</u>	<u>888,555</u>	<u>914,036</u>

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ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015
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)	\$ (495,424)	(10,950)	1,984,228	1,477,854
Adjustments to Reconcile Operating Income				
Depreciation	745,274	-	-	745,274
Decrease (Increase) in Accounts Receivable	(2,574)	-	(8,490)	(11,064)
Decrease (Increase) in Inventories	66,509	-	-	66,509
Increase (Decrease) in Accounts Payable	(76,921)	(59,681)	(488,028)	(624,630)
Increase (Decrease) in Unearned Revenue	(7,037)	-	483	(6,554)
Total Adjustments	725,251	(59,681)	(496,035)	169,535
Net Cash Provided By Operating Activities	\$ 229,827	(70,631)	1,488,193	1,647,389

**NONCASH INVESTING CAPITAL AND
FINANCIAL ACTIVITIES**

During fiscal year ended September 30, 2015,
the Vehicle Maintenance fund acquired capital
assets of \$47,524 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, 2015

	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	\$ 51,363	19,006	13,448	27,751
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	\$ 51,363	19,006	13,448	27,751
LIABILITIES				
Accounts Payable	\$ -	1,494	518	98
Due to Other Governments	-	2,679	3,340	4,829
Deposits	51,363	14,833	9,590	22,824
Total Liabilities	\$ 51,363	19,006	13,448	27,751

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
\$ 7,898	200,288	182,344	63,017	37,756	7,000	781,542
-	1,008,755	23,206	21,794	30,555	-	-
-	106,812	611	-	-	-	-
-	6,846	-	-	-	-	-
<u>\$ 7,898</u>	<u>1,322,701</u>	<u>206,161</u>	<u>84,811</u>	<u>68,311</u>	<u>7,000</u>	<u>781,542</u>
\$ 462	19,754	2,964	22,150	637	7,000	-
-	60,494	-	-	28	-	-
7,436	1,242,453	203,197	62,661	67,646	-	781,542
<u>\$ 7,898</u>	<u>1,322,701</u>	<u>206,161</u>	<u>84,811</u>	<u>68,311</u>	<u>7,000</u>	<u>781,542</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2015

	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	\$ 3,313	10,272	254	800,310	1,439	38,112
Investments	-	-	-	-	-	264,798
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Total Assets	\$ 3,313	10,272	254	800,310	1,439	302,910
LIABILITIES						
Accounts Payable	\$ -	-	-	-	-	277,235
Due to Other Governments	-	10,272	-	-	1,398	140
Deposits	3,313	-	254	800,310	41	25,535
Total Liabilities	\$ 3,313	10,272	254	800,310	1,439	302,910

	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
\$	8,362	1,541	-	1,164	8,035	97,023	151,048	1,186,369
	-	787	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	<u>8,362</u>	<u>2,328</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>97,023</u>	<u>151,048</u>	<u>1,186,369</u>
\$	3,055	-	-	-	4,313	4,346	-	-
	-	1	-	-	3,722	-	-	-
	5,307	2,327	-	1,164	-	92,677	151,048	1,186,369
\$	<u>8,362</u>	<u>2,328</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>97,023</u>	<u>151,048</u>	<u>1,186,369</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2015

	District Clerk Trust Account	Elections Officer Fund	Employee Enrichment Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
ASSETS						
Cash and Cash Equivalents	\$ 1,959,144	1	-	598	177,960	61,150
Investments	1,915,996	-	-	-	130,971	-
Due from Other Governments	-	-	-	-	42,809	-
Accounts Receivable	-	-	187	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>3,875,140</u>	<u>1</u>	<u>187</u>	<u>598</u>	<u>351,740</u>	<u>61,150</u>
LIABILITIES						
Accounts Payable	\$ -	-	186	-	61,201	61,150
Due to Other Governments	-	-	-	-	133	-
Deposits	3,875,140	1	1	598	290,406	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>3,875,140</u>	<u>-</u>	<u>187</u>	<u>598</u>	<u>351,740</u>	<u>61,150</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
\$	-	32,044	1,149	108,817	113	21,477	6,873
	-	-	-	281,453	2,007	18,641	1,013
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
\$	<u>-</u>	<u>32,044</u>	<u>1,149</u>	<u>390,270</u>	<u>2,120</u>	<u>40,118</u>	<u>7,886</u>
\$	-	-	-	9,002	-	704	410
	-	159	-	843	-	-	-
	-	31,885	1,149	380,425	2,120	39,414	7,476
\$	<u>-</u>	<u>32,044</u>	<u>1,149</u>	<u>390,270</u>	<u>2,120</u>	<u>40,118</u>	<u>7,886</u>

ECTOR COUNTY, TEXAS
 AGENCY FUNDS
 COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
 SEPTEMBER 30, 2015

	Sheriff's Bond	Sheriff's Criminal Forfeiture Fund
ASSETS		
Cash and Cash Equivalents	\$ 76,450	219,886
Investments	-	323,796
Due from Other Governments	-	-
Accounts Receivable	-	-
	<u>76,450</u>	<u>-</u>
Total Assets	\$ <u>76,450</u>	543,682
LIABILITIES		
Accounts Payable	\$ -	79,160
Due to Other Governments	-	-
Deposits	76,450	464,522
	<u>76,450</u>	<u>464,522</u>
Total Liabilities	\$ <u>76,450</u>	543,682

	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
\$	-	5,347	1,278,102	815,271	1,088	6,090	8,470,215
	-	3,010	-	-	20,622	501	4,047,905
	-	-	-	-	353	-	150,585
	-	-	-	-	-	-	7,033
\$	<u>-</u>	<u>8,357</u>	<u>1,278,102</u>	<u>815,271</u>	<u>22,063</u>	<u>6,591</u>	<u>12,675,738</u>
\$	-	1,094	-	-	-	461	557,394
	-	-	1,278,102	815,271	-	-	2,181,411
	-	7,263	-	-	22,063	6,130	9,936,933
\$	<u>-</u>	<u>8,357</u>	<u>1,278,102</u>	<u>815,271</u>	<u>22,063</u>	<u>6,591</u>	<u>12,675,738</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION				
Cash and Cash Equivalents	\$ 30,383	1,832,078	1,811,098	51,363
Total Assets	<u>\$ 30,383</u>	<u>1,832,078</u>	<u>1,811,098</u>	<u>51,363</u>
Deposits	\$ 30,383	1,832,078	1,811,098	51,363
Total Liabilities	<u>\$ 30,383</u>	<u>1,832,078</u>	<u>1,811,098</u>	<u>51,363</u>
ADULT PROBATION I.S.P.				
Cash and Cash Equivalents	\$ 10,717	89,927	81,638	19,006
Investments	-	-	-	-
Total Assets	<u>\$ 10,717</u>	<u>89,927</u>	<u>81,638</u>	<u>19,006</u>
Accounts Payable	\$ 18	1,494	18	1,494
Due to Other Governments	-	2,679	-	2,679
Deposits	10,699	89,927	85,793	14,833
Total Liabilities	<u>\$ 10,717</u>	<u>94,100</u>	<u>85,811</u>	<u>19,006</u>
ADULT PROBATION S.A.F.P.F. SUPPORT GROUP				
Cash and Cash Equivalents	\$ 11,415	62,997	60,964	13,448
Investments	-	-	-	-
Total Assets	<u>\$ 11,415</u>	<u>62,997</u>	<u>60,964</u>	<u>13,448</u>
Accounts Payable	\$ 15	518	15	518
Due to Other Governments	-	3,340	-	3,340
Deposits	11,400	62,997	64,807	9,590
Total Liabilities	<u>\$ 11,415</u>	<u>66,855</u>	<u>64,822</u>	<u>13,448</u>
ADULT PROBATION SEX OFFENDER CASELOAD				
Cash and Cash Equivalents	\$ 36,594	148,469	157,312	27,751
Investments	-	-	-	-
Total Assets	<u>\$ 36,594</u>	<u>148,469</u>	<u>157,312</u>	<u>27,751</u>
Accounts Payable	\$ 1,311	98	1,311	98
Due to Other Governments	-	4,829	-	4,829
Deposits	35,283	148,469	160,928	22,824
Total Liabilities	<u>\$ 36,594</u>	<u>153,396</u>	<u>162,239</u>	<u>27,751</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION SPECIAL NEEDS CASELOAD				
Cash and Cash Equivalents	\$ 6,702	59,765	58,569	7,898
Investments	-	-	-	-
Total Assets	<u>\$ 6,702</u>	<u>59,765</u>	<u>58,569</u>	<u>7,898</u>
Accounts Payable	\$ 15	462	15	462
Due to Other Governments	-	-	-	-
Deposits	6,687	59,765	59,016	7,436
Total Liabilities	<u>\$ 6,702</u>	<u>60,227</u>	<u>59,031</u>	<u>7,898</u>
ADULT PROBATION SUPERVISION				
Cash and Cash Equivalents	\$ 296,885	1,822,102	1,918,699	200,288
Investments	1,008,185	570	-	1,008,755
Due from Other Governments	113,170	106,812	113,170	106,812
Accounts Receivable	-	6,846	-	6,846
Total Assets	<u>\$ 1,418,240</u>	<u>1,936,330</u>	<u>2,031,869</u>	<u>1,322,701</u>
Accounts Payable	\$ 3,719	19,754	3,719	19,754
Due to Other Governments	1,821	60,494	1,821	60,494
Deposits	1,412,700	1,823,160	1,993,407	1,242,453
Total Liabilities	<u>\$ 1,418,240</u>	<u>1,903,408</u>	<u>1,998,947</u>	<u>1,322,701</u>
CHILDREN'S SPECIAL FUND				
Cash and Cash Equivalents	\$ 196,665	1,059	15,380	182,344
Investments	23,192	14	-	23,206
Due from Other Governments	104	611	104	611
Total Assets	<u>\$ 219,961</u>	<u>1,684</u>	<u>15,484</u>	<u>206,161</u>
Accounts Payable	\$ 699	2,964	699	2,964
Deposits	219,262	1,580	17,645	203,197
Total Liabilities	<u>\$ 219,961</u>	<u>4,544</u>	<u>18,344</u>	<u>206,161</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY ATTORNEY CRIMINAL FORFEITURE				
Cash and Cash Equivalents	\$ 43,545	33,802	14,330	63,017
Investments	21,783	11	-	21,794
Total Assets	<u>\$ 65,328</u>	<u>33,813</u>	<u>14,330</u>	<u>84,811</u>
Accounts Payable	\$ 22,150	-	-	22,150
Deposits	43,178	33,813	14,330	62,661
Total Liabilities	<u>\$ 65,328</u>	<u>33,813</u>	<u>14,330</u>	<u>84,811</u>
COUNTY ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 23,800	22,197	8,241	37,756
Investments	30,535	20	-	30,555
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 54,335</u>	<u>22,217</u>	<u>8,241</u>	<u>68,311</u>
Accounts Payable	\$ 760	637	760	637
Due to Other Governments	10	28	10	28
Deposits	53,565	22,217	8,136	67,646
Total Liabilities	<u>\$ 54,335</u>	<u>22,882</u>	<u>8,906</u>	<u>68,311</u>
COUNTY ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ 8,937	172,955	174,892	7,000
Total Assets	<u>\$ 8,937</u>	<u>172,955</u>	<u>174,892</u>	<u>7,000</u>
Accounts Payable	\$ 8,937	172,955	174,892	7,000
Total Liabilities	<u>\$ 8,937</u>	<u>172,955</u>	<u>174,892</u>	<u>7,000</u>
COUNTY CLERK APPEARANCE BOND				
Cash and Cash Equivalents	\$ 673,942	346,000	238,400	781,542
Total Assets	<u>\$ 673,942</u>	<u>346,000</u>	<u>238,400</u>	<u>781,542</u>
Deposits	\$ 673,942	346,000	238,400	781,542
Total Liabilities	<u>\$ 673,942</u>	<u>346,000</u>	<u>238,400</u>	<u>781,542</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 3,658	1,240,041	1,240,386	3,313
Total Assets	<u>\$ 3,658</u>	<u>1,240,041</u>	<u>1,240,386</u>	<u>3,313</u>
Deposits	\$ 3,658	1,240,041	1,240,386	3,313
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ 3,658</u>	<u>1,240,041</u>	<u>1,240,386</u>	<u>3,313</u>
COUNTY CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 16,423	1,308,936	1,315,087	10,272
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	<u>\$ 16,423</u>	<u>1,308,936</u>	<u>1,315,087</u>	<u>10,272</u>
Due to Other Governments	\$ 16,423	1,308,936	1,315,087	10,272
Deposits	-	-	-	-
Total Liabilities	<u>\$ 16,423</u>	<u>1,308,936</u>	<u>1,315,087</u>	<u>10,272</u>
COUNTY CLERK PROBATE AND CIVIL				
Cash and Cash Equivalents	\$ 234	189,451	189,431	254
Total Assets	<u>\$ 234</u>	<u>189,451</u>	<u>189,431</u>	<u>254</u>
Accounts Payable	\$ -	-	-	-
Deposits	234	189,451	189,431	254
Total Liabilities	<u>\$ 234</u>	<u>189,451</u>	<u>189,431</u>	<u>254</u>
COUNTY CLERK TRUST				
Cash and Cash Equivalents	\$ 898,339	528,800	626,829	800,310
Total Assets	<u>\$ 898,339</u>	<u>528,800</u>	<u>626,829</u>	<u>800,310</u>
Deposits	\$ 898,339	528,800	626,829	800,310
Total Liabilities	<u>\$ 898,339</u>	<u>528,800</u>	<u>626,829</u>	<u>800,310</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT ATTORNEY APPORTIONMENT FUND				
Cash and Cash Equivalents	\$ 519	22,500	21,580	1,439
Total Assets	\$ 519	22,500	21,580	1,439
Accounts Payable	\$ -	-	-	-
Due to Other Governments	420	1,398	420	1,398
Deposits	99	22,500	22,558	41
Total Liabilities	\$ 519	23,898	22,978	1,439
DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 9,200	59,425	30,513	38,112
Investments	264,661	137	-	264,798
Accounts Receivable	-	-	-	-
Total Assets	\$ 273,861	59,562	30,513	302,910
Accounts Payable	\$ 234,119	277,235	234,119	277,235
Due to Other Governments	-	140	-	140
Deposits	39,742	16,446	30,653	25,535
Total Liabilities	\$ 273,861	239,821	264,772	302,910
DISTRICT ATTORNEY HHSC FUND				
Cash and Cash Equivalents	\$ 14,905	1,422	7,965	8,362
Total Assets	\$ 14,905	1,422	7,965	8,362
Accounts Payable	\$ 194	3,055	194	3,055
Due to Other Governments	-	-	-	-
Deposits	14,711	1,422	10,826	5,307
Total Liabilities	\$ 14,905	4,477	11,020	8,362
DISTRICT ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 416	1,125	-	1,541
Investments	787	-	-	787
Due from Other Governments	-	-	-	-
Total Assets	\$ 1,203	1,125	-	2,328
Due to Other Governments	\$ -	1	-	1
Deposits	1,203	1,125	1	2,327
Total Liabilities	\$ 1,203	1,126	1	2,328
DISTRICT ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ -	-	-	-
Total Assets	\$ -	-	-	-
Deposits	\$ -	-	-	-
Total Liabilities	\$ -	-	-	-

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	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	\$ 137,222	793,575	833,774	97,023
Accounts Receivable	-	-	-	-
Total Assets	\$ 137,222	793,575	833,774	97,023
Accounts Payable	\$ 2,102	4,346	2,102	4,346
Deposits	135,120	789,229	831,672	92,677
Total Liabilities	\$ 137,222	793,575	833,774	97,023
DISTRICT CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 188,402	897,956	935,310	151,048
Total Assets	\$ 188,402	897,956	935,310	151,048
Due to Other Governments	-	-	-	-
Deposits	188,402	897,956	935,310	151,048
Total Liabilities	\$ 188,402	897,956	935,310	151,048
DISTRICT CLERK TAX ACCOUNT				
Cash and Cash Equivalents	\$ 1,013,001	844,150	670,782	1,186,369
Total Assets	\$ 1,013,001	844,150	670,782	1,186,369
Deposits	\$ 1,013,001	844,150	670,782	1,186,369
Total Liabilities	\$ 1,013,001	844,150	670,782	1,186,369

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT CLERK TRUST ACCOUNT				
Cash and Cash Equivalents	\$ 1,824,196	914,439	779,491	1,959,144
Investments	1,598,180	1,915,996	1,598,180	1,915,996
Total Assets	<u>\$ 3,422,376</u>	<u>2,830,435</u>	<u>2,377,671</u>	<u>3,875,140</u>
Deposits	\$ 3,422,376	2,830,435	2,377,671	3,875,140
Total Liabilities	<u>\$ 3,422,376</u>	<u>2,830,435</u>	<u>2,377,671</u>	<u>3,875,140</u>
ELECTIONS OFFICER FUND				
Cash and Cash Equivalents	\$ 13,854	4,037	17,890	1
Investments	4,023	14	4,037	-
Total Assets	<u>\$ 17,877</u>	<u>4,051</u>	<u>21,927</u>	<u>1</u>
Deposits	\$ 17,877	14	17,890	1
Total Liabilities	<u>\$ 17,877</u>	<u>14</u>	<u>17,890</u>	<u>1</u>
EMPLOYEE ENRICHMENT FUND				
Accounts Receivable	\$ -	187	-	187
Total Assets	<u>\$ -</u>	<u>187</u>	<u>-</u>	<u>187</u>
Accounts Payable	\$ -	186	-	186
Deposits	-	187	186	1
Total Liabilities	<u>\$ -</u>	<u>373</u>	<u>186</u>	<u>187</u>
HISTORICAL COMMISSION				
Cash and Cash Equivalents	\$ 598	-	-	598
Total Assets	<u>\$ 598</u>	<u>-</u>	<u>-</u>	<u>598</u>
Deposits	\$ 598	-	-	598
Total Liabilities	<u>\$ 598</u>	<u>-</u>	<u>-</u>	<u>598</u>
HEALTH DEPARTMENT VDSM PROJECT				
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, 2015

	Balance October 1	Additions	Deletions	Balance September 30
JAIL COMMISSARY FUND				
Cash and Cash Equivalents	\$ 159,225	112,772	94,037	177,960
Investments	130,643	328	-	130,971
Due from Other Governments	39,228	42,809	39,228	42,809
Total Assets	\$ 329,096	155,909	133,265	351,740
Accounts Payable	-	61,201	-	61,201
Deposits	329,096	161,974	200,664	290,406
Due to Other Governments	-	133	-	133
Total Liabilities	\$ 329,096	223,308	200,664	351,740
JAIL INMATE TRUST				
Cash and Cash Equivalents	\$ 75,278	1,444,682	1,458,810	61,150
Total Assets	\$ 75,278	1,444,682	1,458,810	61,150
Accounts Payable	\$ 75,278	1,444,682	1,458,810	61,150
Total Liabilities	\$ 75,278	1,444,682	1,458,810	61,150
JUSTICE OF THE PEACE CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ -	-	-	-
Total Assets	\$ -	-	-	-
Deposits	\$ -	-	-	-
Total Liabilities	\$ -	-	-	-
JUSTICE OF THE PEACE CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 33,408	833,097	834,461	32,044
Total Assets	\$ 33,408	833,097	834,461	32,044
Due to Other Governments	-	159	-	159
Deposits	33,408	832,938	834,461	31,885
Total Liabilities	\$ 33,408	833,097	834,461	32,044
JUVENILE PROBATION				
Cash and Cash Equivalents	\$ 698	10,797	10,346	1,149
Due from Other Governments	-	-	-	-
Total Assets	\$ 698	10,797	10,346	1,149
Deposits	698	10,797	10,346	1,149
Due to Other Governments	-	-	-	-
Total Liabilities	\$ 698	10,797	10,346	1,149

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Balance October 1	Additions	Deletions	Balance September 30
JUVENILE PROBATION SPECIAL				
Cash and Cash Equivalents	\$ 149,372	99,176	139,731	108,817
Investments	281,291	162	-	281,453
Accounts Receivable	4,578	-	4,578	-
Total Assets	\$ 435,241	99,338	144,309	390,270
Accounts Payable	\$ 6,594	9,002	6,594	9,002
Due to Other Governments	-	843	-	843
Deposits	428,647	94,760	142,982	380,425
Total Liabilities	\$ 435,241	104,605	149,576	390,270
JUVENILE PROBATION UNCLAIMED RESTITUTION				
Cash and Cash Equivalents	\$ 113	-	-	113
Investments	2,007	-	-	2,007
Total Assets	\$ 2,120	-	-	2,120
Deposits	\$ 2,120	-	-	2,120
Total Liabilities	\$ 2,120	-	-	2,120
LAW ENFORCEMENT OFFICER EDUCATION FUND				
Cash and Cash Equivalents	\$ 13,794	17,117	9,434	21,477
Investments	18,632	9	-	18,641
Accounts Receivable	-	-	-	-
Total Assets	\$ 32,426	17,126	9,434	40,118
Accounts Payable	\$ -	704	-	704
Deposits	32,426	17,126	10,138	39,414
Total Liabilities	\$ 32,426	17,830	10,138	40,118
NORTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 1,255	13,802	8,184	6,873
Investments	1,013	-	-	1,013
Total Assets	\$ 2,268	13,802	8,184	7,886
Accounts Payable	\$ 1,463	410	1,463	410
Deposits	805	13,802	7,131	7,476
Total Liabilities	\$ 2,268	14,212	8,594	7,886
SHERIFF'S BOND				
Cash and Cash Equivalents	\$ 73,206	645,692	642,448	76,450
Total Assets	\$ 73,206	645,692	642,448	76,450
Deposits	\$ 73,206	645,692	642,448	76,450
Total Liabilities	\$ 73,206	645,692	642,448	76,450

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Balance October 1	Additions	Deletions	Balance September 30
SHERIFF'S CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 190,979	235,866	206,959	219,886
Investments	323,621	175	-	323,796
Due from Other Governments	-	-	-	-
Total Assets	\$ 514,600	236,041	206,959	543,682
Accounts Payable	\$ 96,087	79,160	96,087	79,160
Due to Other Governments	-	-	-	-
Deposits	418,513	236,041	190,032	464,522
Total Liabilities	\$ 514,600	315,201	286,119	543,682
SHERIFF'S SPECIAL CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ 20,559	1,227,807	1,248,366	-
Total Assets	\$ 20,559	1,227,807	1,248,366	-
Deposits	\$ 20,559	1,227,807	1,248,366	-
Due to Other Governments	-	-	-	-
Total Liabilities	\$ 20,559	1,227,807	1,248,366	-
SOUTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 5,580	7,697	7,930	5,347
Investments	3,009	1	-	3,010
Total Assets	\$ 8,589	7,698	7,930	8,357
Accounts Payable	287	1,094	287	1,094
Deposits	8,302	7,697	8,736	7,263
Total Liabilities	\$ 8,589	8,791	9,023	8,357
TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT				
Cash and Cash Equivalents	\$ 1,337,739	58,957,205	59,016,842	1,278,102
Accounts Receivable	-	-	-	-
Total Assets	\$ 1,337,739	58,957,205	59,016,842	1,278,102
Due to Other Governments	1,337,739	58,957,205	59,016,842	1,278,102
Total Liabilities	\$ 1,337,739	58,957,205	59,016,842	1,278,102
TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX				
Cash and Cash Equivalents	\$ 608,278	41,214,238	41,007,245	815,271
Total Assets	\$ 608,278	41,214,238	41,007,245	815,271
Due to Other Governments	608,278	41,214,238	41,007,245	815,271
Total Liabilities	\$ 608,278	41,214,238	41,007,245	815,271

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2015**

	Balance October 1	Additions	Deletions	Balance September 30
TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX				
Cash and Cash Equivalents	\$ 776	6,428	6,116	1,088
Investments	24,611	2,099	6,088	20,622
Due From Other Governments	693	353	693	353
Total Assets	<u>\$ 26,080</u>	<u>8,880</u>	<u>12,897</u>	<u>22,063</u>
Accounts Payable	-	-	-	-
Deposits	\$ 26,080	2,099	6,116	22,063
Total Liabilities	<u>\$ 26,080</u>	<u>2,099</u>	<u>6,116</u>	<u>22,063</u>
WEST SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 5,699	3,814	3,423	6,090
Investments	501	-	-	501
Total Assets	<u>\$ 6,200</u>	<u>3,814</u>	<u>3,423</u>	<u>6,591</u>
Accounts Payable	\$ 1,499	461	1,499	461
Deposits	4,701	3,814	2,385	6,130
Total Liabilities	<u>\$ 6,200</u>	<u>4,275</u>	<u>3,884</u>	<u>6,591</u>
TOTAL - ALL AGENCY FUNDS				
Cash and Cash Equivalents	\$ 8,145,710	116,227,398	115,902,893	8,470,215
Investments	3,736,674	1,919,536	1,608,305	4,047,905
Due from Other Governments	153,195	150,585	153,195	150,585
Accounts Receivable	4,578	7,033	4,578	7,033
Total Assets	<u>\$ 12,040,157</u>	<u>118,304,552</u>	<u>117,668,971</u>	<u>12,675,738</u>
Accounts Payable	\$ 459,560	2,080,418	1,982,584	557,394
Due to Other Governments	1,968,413	101,554,423	101,341,425	2,181,411
Deposits	9,612,184	15,036,309	14,711,560	9,936,933
Total Liabilities	<u>\$ 12,040,157</u>	<u>118,671,150</u>	<u>118,035,569</u>	<u>12,675,738</u>

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ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
SEPTEMBER 30, 2015

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$ 1,884,704
Building	13,774,077
Improvements	26,124,038
Machinery and Equipment	5,236,421
Infrastructure	38,575,932
Historical Artifacts	72,207
Construction in Progress	<u>1,009,787</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>86,677,166</u></u>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$ 21,258,564
Special Revenue Funds	39,312,522
Donations	332,760
Proprietary Funds	13,270
Trust Funds	3,446,740
Capital Projects Funds	<u>22,313,310</u>
 Total Investment in Governmental Funds Capital Assets	 \$ <u><u>86,677,166</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, 2015

Function	Land	Buildings	Improvements	Machinery and Equipment	Infrastructure	Historical Artifacts	Construction in Progress	Total
Administrative	\$ -	-	-	9,581	-	-	-	9,581
Judicial	772,682	351,431	9,930,118	316,002	24,834	-	-	11,395,067
Financial Administration	294,078	-	1,619,213	2,304,908	-	-	-	4,218,199
Law Enforcement	-	1,467,431	154,845	541,096	-	-	-	2,163,372
Fire Protection	-	-	52,176	20,369	-	-	-	72,545
Correction	-	10,456,925	7,158,875	1,478,678	-	-	-	19,094,478
Health and Welfare	24,000	-	382,081	129,405	-	-	-	535,486
Cultural-Recreation	260,945	677,717	1,441,615	66,931	165,584	72,207	-	2,684,999
Library	-	-	2,568,715	118,216	-	-	-	2,686,931
Maintenance	264,302	475,573	2,757,518	13,007	235,989	-	-	3,746,389
Highways and Streets	268,697	-	39,494	143,798	38,149,525	-	-	38,601,514
Nondepartmental and Other	-	345,000	19,388	94,430	-	-	1,009,787	1,468,605
Total Governmental Funds Capital Net Assets by Function	\$ 1,884,704	13,774,077	26,124,038	5,236,421	38,575,932	72,207	1,009,787	86,677,166

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, 2015

Activity	September 30, 2013	Additions	Dispositions and (Adjustments)	September 30, 2015
Administrative	\$ 9,581	-	-	9,581
Judicial	11,058,387	351,431	14,751	11,395,067
Financial Administration	4,221,241	77,023	80,065	4,218,199
Law Enforcement	2,177,146	33,321	47,095	2,163,372
Fire Protection	72,545	-	-	72,545
Correction	19,050,875	43,603	-	19,094,478
Health and Welfare	520,957	14,529	-	535,486
Cultural-Recreation	2,684,999	-	-	2,684,999
Library	2,675,406	11,525	-	2,686,931
Maintenance	3,740,834	5,555	-	3,746,389
Highways and Streets	38,601,514	-	-	38,601,514
Nondepartmental and Other	1,191,073	277,532	-	1,468,605
Total Governmental Funds				
Capital Net Assets	\$ 86,004,558	814,519	141,911	86,677,166

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.	136
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	143
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.	148
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.	152
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.	154

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**

	2006	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)
Governmental Activities										
Invested in Capital Assets, Net of Related Debt	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	20,845,503
Restricted	60,864	202,932	51,044	17,321	324,695	6,932,997	6,807,541	10,634,368	10,136,565	17,111,223
Unrestricted	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)	(24,987,320)
Total Governmental Activities Net Position	43,570,236	42,918,249	41,721,731	42,073,192	42,268,682	31,804,035	33,164,824	30,190,031	26,297,001	12,969,406
Business-type Activities										
Invested in Capital Assets, Net of Related Debt	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	16,032,306
Restricted	-	-	-	-	-	-	83,979	-	-	-
Unrestricted	270,467	446,412	357,253	1,798,147	1,726,441	581,823	842,184	1,131,962	973,331	1,262,822
Total Business-type Activities Net Position	9,563,650	11,112,556	13,960,181	20,694,350	20,167,031	18,079,693	18,985,575	18,455,646	17,592,597	17,295,128
Primary Government										
Invested in Capital Assets, Net of Related Debt	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	36,877,809
Restricted	60,864	202,932	51,044	17,321	324,695	6,932,997	6,891,520	10,634,368	10,136,565	17,111,223
Unrestricted	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)	(23,724,498)
Total Primary Government Net Position	53,133,886	54,030,805	55,681,912	62,767,542	62,435,713	49,883,728	52,150,399	48,645,677	43,889,598	30,264,534

Note: Beginning in FY 2015, Net Position was restated for GASB 68.

Source: Comprehensive Annual Financial Statements

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

	2006	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)
Expenses										
Governmental Activities:										
Administrative	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	2,983,709
Judicial	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	12,942,841
Financial Administration	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	5,388,939
Law Enforcement	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	7,860,592
Correction	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	18,924,608
Health and Welfare	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	2,068,511
Fire Protection	909,487	904,531	942,054	934,184	943,926	1,035,439	921,491	895,169	897,310	893,524
Cultural - Recreation	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	1,248,272
Library	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	1,905,243
Maintenance	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	7,265,590
Conservation of Natural Resources	96,120	105,008	118,509	120,234	127,754	119,261	132,774	147,366	121,952	126,577
Highways - Streets	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	6,272,409
Election	427,440	433,005	540,428	429,971	563,042	468,404	526,342	547,106	596,884	599,851
Nondepartmental	848,878	1,073,770	-	-	-	-	-	-	-	-
Interest on Long-term Debt	428,161	688,245	692,519	607,428	520,553	400,121	295,757	201,000	166,816	163,942
Total Governmental Activities Expenses	39,573,662	43,136,706	47,598,127	49,185,401	50,052,859	63,930,793	55,370,759	60,285,493	65,433,238	68,644,608
Business-Type Activities:										
Coliseum	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	2,138,724
Airport	978,810	347,651	328,258	456,903	627,672	1,588,158	412,820	407,704	447,329	717,243
Total Business-Type Activities Expenses	2,314,548	1,714,635	1,806,459	1,913,222	2,038,335	3,383,706	2,158,081	2,325,592	2,494,739	2,855,967
Total Primary Government Expenses	41,888,210	44,851,341	49,404,586	51,098,623	52,091,194	67,314,499	57,528,840	62,611,085	67,927,977	71,500,575

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Program Revenues										
Governmental Activities:										
Charges for Service:										
Administrative	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	3,975,600
Judicial	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	5,019,243
Law Enforcement	576,263	532,443	521,812	337,504	333,240	328,999	347,645	356,469	369,652	372,031
Correction	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	2,762,813
Health and Welfare	570,063	615,214	838,354	931,764	994,053	836,632	947,382	1,054,424	1,101,407	1,101,122
Cultural - Recreation	36,019	35,906	38,703	36,944	7,425	11,415	15,450	15,225	13,758	16,400
Library	-	-	-	-	24,555	22,078	23,188	23,788	35,528	26,450
Highways - Streets	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	2,229,966
Election	-	-	-	-	57,421	39,139	699	129,509	16,741	40,198
Operating Grants and Contributions:										
Administrative	42,539	51,436	65,707	91,428	88,802	500,258	106,308	117,573	85,595	162,633
Judicial	153,385	132,073	178,876	169,807	301,743	183,806	190,597	206,863	263,591	200,686
Law Enforcement	306,067	30,108	30,108	171,185	128,390	65,600	71,707	52,857	40,793	23,556
Correction	601,186	764,489	1,168,214	893,652	1,007,889	1,077,213	1,006,014	1,047,260	1,144,291	1,172,702
Health and Welfare	818,909	838,291	1,303,624	847,511	814,634	605,759	582,934	716,030	620,064	623,347
Fire Protection	-	-	68,000	-	-	-	-	-	-	-
Cultural - Recreation	53,739	57,336	18,501	45,000	12,780	22,000	8,259	20,000	39,529	-
Highways - Streets	25,819	25,691	25,415	77,484	30,253	209,327	30,864	114,575	31,197	41,851
Election	-	-	-	-	75,085	21,577	3,756	1,330	-	-
Capital Grants and Contributions:	405,807	125,397	-	464,696	49,098	24,748	44,801	20,764	177,830	2,087,729
Total Governmental Activities Program Revenues	<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>	<u>19,856,327</u>
Business-Type Activities:										
Charges for Services	729,015	708,585	900,858	926,347	864,258	810,723	1,077,621	1,062,430	1,085,920	1,363,976
Grants and Contributions	80,000	50,000	50,000	5,727,489	212,949	226,614	1,332,590	147,780	105,000	338,054
Total Business-Type Activities Program Revenues	<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>	<u>1,702,030</u>
Total Primary Government Program Revenues	<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>	<u>21,558,357</u>

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

	2006	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)
Net (Expense) Revenue										
Governmental Activities	(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)	(48,788,281)
Business-Type Activities	(1,505,533)	(956,050)	(855,601)	4,740,614	(961,128)	(2,346,369)	252,130	(1,115,382)	(1,303,819)	(1,153,937)
Total Primary Government Net Expense	<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>	<u>(49,942,218)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	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	43,941,869
Bingo Taxes	248,679	257,618	339,816	280,004	237,878	241,943	240,899	238,358	247,387	239,832
Mixed Beverage Tax	310,374	315,630	369,060	409,594	421,026	435,173	464,070	514,340	704,831	741,750
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	467,439	897,733
Unrestricted Investment Earnings	873,368	1,419,778	961,500	438,339	181,162	182,429	179,928	218,019	110,506	72,953
Miscellaneous	253,758	288,407	434,640	175,739	110,542	214,801	222,360	351,776	967,929	512,936
Gain on Sale of Assets	208,588	101,740	-	62,347	(135,376)	183,497	82,452	63,966	76,383	346,796
Internal Balance	-	-	-	-	-	-	-	-	-	8,971
Transfers	-	(350,000)	-	(54,576)	-	18,954	33,853	31,448	31,662	43,256
Contributed Capital	22,500	(1,777,895)	(3,347,022)	-	-	-	-	-	-	-
Total Governmental Activities	<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>	<u>46,806,096</u>
Business-Type Activities:										
Property Taxes	365,000	337,167	341,804	1,931,326	429,553	276,000	682,246	611,199	3,209	8,108
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	467,439	897,733
Unrestricted Investment Earnings	54,585	38,566	14,400	7,653	4,256	1,985	5,359	5,702	1,784	2,854
Miscellaneous	-	1,328	-	-	-	-	-	-	-	-
Special Item - Forgiveness of Debt	-	-	-	-	-	-	-	-	-	-
Internal Balance	-	-	-	-	-	-	-	-	-	(8,971)
Transfers	-	350,000	-	54,576	-	(18,954)	(33,853)	(31,448)	(31,662)	(43,256)
Contributed Capital	(22,500)	1,777,895	3,347,022	-	-	-	-	-	-	-
Total Business-Type Activities	<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>	<u>856,468</u>
Changes in Net Position										
Governmental Activities	1,924,099	(618,387)	(1,196,518)	351,461	195,490	(1,956,432)	1,360,789	(2,860,595)	(3,893,030)	(1,982,185)
Business-Type Activities	(1,108,448)	1,548,906	2,847,625	6,734,169	(527,319)	(2,087,338)	905,882	(529,929)	(863,049)	(297,469)
Total Primary Government	<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>	<u>(2,279,654)</u>

Source: Comprehensive Annual Financial Reports

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund:										
Nonspendable	-	-	-	-	-	77,548	56,355	60,543	27,236	41,993
Restricted	-	-	-	-	-	1,660,472	1,683,459	1,898,090	3,198,663	2,317,683
Committed	-	-	-	-	-	570,868	75,370	124,833	543,237	607,766
Assigned	-	-	-	-	-	-	731,100	60,447	154,107	168,049
Unassigned	-	-	-	-	-	10,531,082	12,371,405	13,625,741	12,891,378	11,175,005
Reserved	251,399	191,850	62,640	18,347	60,121	-	-	-	-	-
Unreserved	9,774,943	9,490,423	11,965,921	11,723,424	12,401,020	-	-	-	-	-
Total General Fund	10,026,342	9,682,273	12,028,561	11,741,771	12,461,141	12,839,970	14,917,689	15,769,654	16,814,621	14,310,496
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	-	350
Restricted	-	-	-	-	-	5,193,273	5,124,082	8,736,278	6,937,902	14,793,540
Committed	-	-	-	-	-	441,303	-	-	1,140,689	2,299,986
Assigned	-	-	-	-	-	-	876,382	247,604	868,022	961,703
Unassigned	-	-	-	-	-	453,444	(170,858)	506,605	(114,014)	(281,523)
Unassigned, Reported In:										
Special Revenue Funds	-	-	-	-	-	-	-	(51,091)	-	-
Reserved	232,458	3,498,428	1,753,900	527,250	904,471	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	1,834,139	2,910,790	3,718,900	2,243,576	1,601,419	-	-	-	-	-
Capital Projects Funds	(94,580)	1,503,933	1,178,788	146,956	80,250	-	-	-	-	-
Total all Other Governmental Funds	1,972,017	7,913,151	6,651,588	2,917,782	2,586,140	6,088,020	5,829,606	9,439,396	8,832,599	17,774,056
Total Fund Balance Governmental Funds	11,998,359	17,595,424	18,680,149	14,659,553	15,047,281	18,927,990	20,747,295	25,209,050	25,647,220	32,084,552

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

	<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>	<u>2015</u>
Revenues:										
Property Tax, Penalties and Interest	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	43,670,220
Fines and Forfeitures	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	1,704,175
Licenses and Permits	87,135	108,384	122,600	170,978	171,596	152,667	234,060	235,382	273,691	251,005
Intergovernmental Charges	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	5,475,575
Charges for Services	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	12,838,970
Investment Income	777,097	1,260,689	848,495	400,269	165,187	111,110	157,142	163,767	110,661	77,218
Other Revenue	553,758	580,379	622,092	687,391	660,206	1,184,279	761,272	1,147,963	1,359,159	990,333
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	467,439	897,733
Total Revenues	<u>42,181,222</u>	<u>44,499,981</u>	<u>49,358,931</u>	<u>48,847,336</u>	<u>50,319,768</u>	<u>53,324,409</u>	<u>56,422,515</u>	<u>57,890,750</u>	<u>61,485,560</u>	<u>65,905,229</u>
Expenditures:										
Administrative	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	3,104,938
Judicial	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	12,599,526
Financial Administration	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	4,771,948
Law Enforcement	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	7,936,968
Correction	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	17,263,215
Health and Welfare	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	2,107,570
Fire Protection	860,154	858,904	865,525	864,700	866,700	885,746	886,342	888,223	1,239,079	889,690
Cultural - Recreation	851,270	902,149	1,017,507	1,170,351	1,084,767	1,031,866	1,003,476	1,082,887	864,368	1,101,123
Library	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	1,798,966
Maintenance	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	7,169,242
Conservation of Natural Resources	95,884	104,609	120,159	119,290	126,071	119,254	126,210	126,653	121,931	132,972
Highways and Streets	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	4,775,498
Election	428,570	433,458	536,883	433,899	553,862	467,395	533,979	559,664	605,401	615,639
Nondepartmental Other	852,788	1,072,559	2,028,659	687,344	817,126	1,175,542	201,859	211,443	217,172	488,855
Debt Service										
Principal Retirement	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	2,615,000
Interest and Other	397,061	601,085	625,199	554,258	440,712	399,795	255,153	197,172	218,094	190,565
Issuance Costs	-	138,337	37,515	-	-	-	-	-	-	-
Capital Outlay	532,515	2,911,977	3,537,328	2,429,298	410,412	1,035,519	855,683	1,576,580	1,002,446	749,438
Total Expenditures	<u>40,252,352</u>	<u>46,082,798</u>	<u>51,039,205</u>	<u>52,880,249</u>	<u>49,847,121</u>	<u>53,548,700</u>	<u>54,629,964</u>	<u>59,194,991</u>	<u>61,075,845</u>	<u>68,311,153</u>

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>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>	<u>2015</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,928,870</u>	<u>(1,582,817)</u>	<u>(1,680,274)</u>	<u>(4,032,913)</u>	<u>472,647</u>	<u>(224,291)</u>	<u>1,792,551</u>	<u>(1,304,241)</u>	<u>409,715</u>	<u>(2,405,924)</u>
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	-	7,445,000	2,765,000	-	-	4,105,000	-	5,740,000	-	8,800,000
Premium on Tax Notes Issued	-	118,482	-	-	-	-	-	-	-	-
Bonds Issued for Refunding	-	-	-	-	-	1,730,000	-	-	-	-
Transfers in	508,464	557,076	619,308	867,283	739,742	707,235	1,543,850	880,388	2,366,624	1,558,726
Transfers Out	(485,964)	(907,076)	(619,308)	(854,966)	(705,294)	(707,235)	(1,517,096)	(854,392)	(2,338,169)	(1,515,470)
Total Other Financing Sources (Uses)	<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>	<u>8,843,256</u>
Prior Period Adjustment	-	(33,600)	-	-	-	-	-	-	-	-
Net Change In Fund Balance	<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>	<u><u>6,437,332</u></u>
Debt Service as a Percentage of Noncapital Expenditures	6.5%	6.6%	7.0%	6.6%	6.8%	6.2%	6.0%	5.7%	4.5%	4.2%

Source: Comprehensive Annual Financial Statements

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ECTOR COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2015

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Property Tax	\$ 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	\$ 43,941,869
Bingo Tax	248,680	257,618	339,816	280,004	237,878	241,943	240,899	238,358	247,387	239,832
State Beverage Tax	272,435	315,630	369,060	409,594	421,026	435,173	464,070	514,340	704,831	741,750
Hotel Occupancy Tax	-	-	-	-	-	-	-	-	467,439	897,733
Total	<u>\$ 26,381,876</u>	<u>\$ 28,004,780</u>	<u>\$ 32,234,725</u>	<u>\$ 35,095,238</u>	<u>\$ 34,968,244</u>	<u>\$ 37,447,555</u>	<u>\$ 39,183,877</u>	<u>\$ 39,509,783</u>	<u>\$ 42,575,412</u>	<u>\$ 45,821,184</u>

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, 2015

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			
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
2015	4,644,189,173	8,159,816,971	83,850,959	3,144,711,619	1,357,492,811	14,675,075,911	0.297296

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, 2015

	<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>	<u>2015</u>
County Direct Rates:										
General Operating Rate	\$ 0.4105	\$ 0.3724	\$ 0.3640	\$ 0.3232	\$ 0.3246	\$ 0.3246	\$ 0.3268	\$ 0.2921	\$0.28000	\$0.27906
Debt Service Rate	0.0445	0.0434	0.0401	0.0348	0.0318	0.0318	0.0295	0.0262	0.01730	0.01824
Total Direct Rate	<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>0.29730</u>	<u>0.29730</u>
City of Odessa	0.6790	0.6290	0.5790	0.5623	0.5228	0.5228	0.5228	0.5128	0.51275	0.47585
Independent School District	1.4725	1.3600	1.1120	1.1286	1.1350	1.1350	1.1320	1.1195	1.16100	1.11610
Odessa College	0.2000	0.1900	0.1817	0.1624	0.1584	0.1584	0.1948	0.1872	0.17413	0.17660
County Utility District	0.1501	0.1501	0.1212	0.0982	0.0982	0.0982	0.0982	0.0982	0.08035	0.07015
City of Goldsmith	0.1588	0.1436	0.1083	0.0949	0.0984	0.0984	0.0912	0.0818	0.06550	0.07157
Hospital District	0.1045	0.0808	0.0695	0.0577	0.0555	0.0552	0.0521	0.0498	0.04565	0.05099
Total Overlapping Rate	<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>2.03937</u>	<u>1.96125</u>
Total Direct and Overlapping Rate	<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>\$ 2.3367</u>	<u>\$2.25854</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, 2015**

	2015			2006		
	Taxable Assessed Value	Ranking	Percent of Total Taxable Value	Taxable Assessed Value	Ranking	Percent of Total Taxable Value
Occidental Permian LTD	465,399,078	1	3.18%	\$ -	-	-
Halliburton Energy Services, Inc.	298,503,448	2	2.03%	-	-	-
Fasken Oil & Ranch LTD	281,810,716	3	1.92%	-	-	-
Odessa-Ector Power Partners	235,001,751	4	1.60%	-	-	-
Conoco Phillips Co.	182,563,813	5	1.24%	-	-	-
Devon Energy	178,711,294	6	1.22%	-	-	-
XTO Energy Inc.	177,394,390	7	1.21%	-	-	-
Reliance Energy Inc.	166,222,868	8	1.13%	-	-	-
Oncor Electric Delivery Co. LLC	136,615,405	9	0.93%	-	-	-
Apache Corporation	115,667,821	10	0.79%	-	-	-
Huntsman Polymers Corp.	-	-	-	-	-	-
Anadarko Petroleum Corp.	-	-	-	-	-	-
Four Star Oil and Gas	-	-	-	83,450,168	1	1.46%
TXU Electric Delivery Company	-	-	-	34,553,852	2	0.61%
MCM Properties, II LTD	-	-	-	25,043,684	3	0.44%
Odessa Regional Hospital	-	-	-	19,165,961	4	0.34%
CA New Plan DIF TX I	-	-	-	17,535,691	5	0.31%
Southwestern Bell Telephone Co.	-	-	-	17,155,778	6	0.30%
Cimarex Energy Co.	-	-	-	9,699,078	7	0.17%
Lithia Real Estate, Inc.	-	-	-	9,638,296	8	0.17%
ICA Properties, Inc.	-	-	-	8,856,766	9	0.16%
Houston Endowment, Inc.	-	-	-	8,774,682	10	0.15%
All Other Taxpayers	12,437,185,327	-	84.75%	5,476,856,016	-	95.90%
Total	\$ 14,675,075,911	-	100.00%	\$ 5,710,729,972	-	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, 2015**

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
2006	\$ 25,992,440	\$ 25,047,462	96.4%	\$ 862,734	\$ 25,910,196	99.7%
2007	28,385,878	27,006,486	95.1%	1,289,633	28,296,119	99.7%
2008	31,458,442	30,682,448	97.5%	669,683	31,352,131	99.7%
2009	34,340,834	32,959,294	96.0%	1,240,319	34,199,613	99.6%
2010	34,173,404	33,231,412	97.2%	796,376	34,027,788	99.6%
2011	36,110,270	35,496,177	98.3%	431,479	35,927,656	99.5%
2012	38,761,811	37,796,518	97.5%	740,315	38,536,833	99.4%
2013	39,698,641	39,368,284	99.2%	27,882	39,396,166	99.2%
2014	41,657,287	41,158,964	98.8%	35,568	41,194,532	98.9%
2015	43,831,641	43,055,982	98.2%	-	43,055,982	98.2%

Source: Ector County Appraisal District Collection Reports.

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**ECTOR COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2015**

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			
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
2015	-	-	14,170,000	-	14,170,000	.31	103.33

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, 2015

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		
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
2014	14,170,000	150,453	14,019,547	0.10	102.24

Source: Comprehensive Annual Financial Report

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ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL
ACTIVITIES DEBT
SEPTEMBER 30, 2015

Jurisdiction	Direct Debt	Percentage Applicable to Ector County	Amount Applicable to Ector County
Direct Debt:			
Ector County	\$ 14,170,000	100%	\$ 14,170,000
Overlapping Debt:			
City of Odessa	81,009,482	100%	81,009,482
Ector County Independent School District	188,024,943	100%	188,024,943
Ector County Utility District	-	N/A	-
Odessa College	67,155,000	100%	67,155,000
Total Overlapping Debt	336,189,425		336,189,425
Total Direct and Overlapping Debt	\$ 350,359,425		\$ 350,359,425

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
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2015

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
2006	121,123	3,179,478,750	26,250	4.0	27,037
2007	121,123	3,571,675,024	29,488	4.2	26,629
2008	121,123	3,877,873,968	32,016	3.4	26,650
2009	121,123	4,275,763,023	35,301	6.7	27,144
2010	137,130	4,381,714,890	31,953	7.8	27,646
2011	137,130	4,713,020,970	34,369	6.2	28,000
2012	137,130	5,410,738,410	39,457	4.9	28,235
2013	137,130	6,006,842,520	43,804	3.9	29,649
2014	137,130	5,964,195,090	43,493	3.4	30,796
2015	137,130	6,454,571,970	47,069	4.2	31,900

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, 2015

Ten Largest Employers	2015			2006		
	Ranking	Employed	Percentage Total County Employment	Ranking	Employed	Percentage Total County Employment
ECISD	1	3,595	4.37%	1	3,376	5.72%
Saulsbury Companies	2	2,465	3.00%	8	540	0.91%
Medical Center Hospital	3	1,805	2.20%	2	1,610	2.73%
City of Odessa	4	873	1.06%	4	805	1.36%
Odessa Regional Hospital	5	756	0.92%	n/a	n/a	n/a
Wal-Mart Super Stores	6	739	0.90%	3	990	1.68%
Albertson's	7	670	0.81%	n/a	n/a	n/a
HEB	8	618	0.75%	n/a	n/a	n/a
Ector County	9	617	0.75%	6	625	1.06%
Weatherford	10	600	0.73%	n/a	n/a	n/a
Odessa College	n/a	n/a	n/a	5	650	1.10%
Telvista, Inc	n/a	n/a	n/a	7	575	0.97%
Investment Corp. of America	n/a	n/a	n/a	9	500	0.85%
Huntsman Corporation	n/a	n/a	n/a	10	451	0.76%
Total Employment		<u>82,214</u>			<u>59,045</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, 2015

	<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>	<u>2015</u>
Governmental Activities:										
Administrative	14.0	16.0	16.0	17.0	17.0	18.0	17.0	17.0	17.0	17.0
Judicial	116.0	117.5	117.5	119.5	119.5	119.5	119.5	120.0	129.5	130.0
Financial Administration	36.0	40.5	40.5	40.5	40.5	40.5	40.5	44.0	46.0	46.0
Law Enforcement	87.0	97.5	97.5	97.5	97.5	97.5	101.5	104.5	108.5	108.5
Correction	184.0	185.0	185.0	190.5	190.5	195.5	199.5	198.0	196.0	199.5
Health and Welfare	21.0	24.5	24.5	24.5	24.5	24.5	22.0	25.5	27.0	27.0
Cultural/Recreation	12.0	17.0	17.0	17.0	17.0	17.0	18.5	14.5	13.5	16.5
Library	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0	25.5
Maintenance	33.0	49.0	49.0	49.0	49.0	49.0	49.5	54.0	40.5	42.5
Highways/Streets	30.0	30.0	30.0	30.0	30.0	30.0	29.0	27.0	27.0	27.0
Election	4.0	5.0	5.0	5.0	5.0	5.0	5.5	5.5	5.5	5.5
Total Governmental Activities Full-time Equivalent	<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>	<u>645.0</u>
Business-Type Activities:										
Coliseum	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	13.0
Airport	-	1.0	1.0	2.0	2.0	2.0	-	-	-	-
Total Business-Type Activities Full-time Equivalent	<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>	<u>13.0</u>
Total Primary Government Full-time Equivalent	<u><u>572.0</u></u>	<u><u>618.0</u></u>	<u><u>618.0</u></u>	<u><u>627.5</u></u>	<u><u>627.5</u></u>	<u><u>633.5</u></u>	<u><u>637.5</u></u>	<u><u>645.0</u></u>	<u><u>646.5</u></u>	<u><u>658.0</u></u>

Source: Ector County Budget

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ECTOR COUNTY, TEXAS
 OPERATING INDICATORS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 SEPTEMBER 30, 2015

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Judicial: (1)										
County Courts:										
Criminal Case Filings	6,035	6,295	5,260	5,734	5,279	5,089	5,005	5,270	6,106	5,288
Civil Case Filings	443	457	313	280	323	931	683	638	607	574
Juvenile Case Filings	101	138	182	205	136	170	115	120	151	148
District Courts:										
Criminal Case Filings	833	1,107	1,213	1,294	1,395	2,059	2,160	2,436	2,142	1,385
Civil Case Filings	3,372	3,666	3,200	3,247	2,742	3,082	4,139	4,290	2,492	3,329
Justice of the Peace Case Filings	16,319	16,021	17,435	17,063	11,123	10,278	11,373	11,092	12,017	10,510
Law Enforcement: (2)										
Number of Law Enforcement Employees	75.0	85.0	74.0	85.0	85.0	85.0	89.0	93.0	96.0	96.0
Number of Administrative Employees	12.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Correction: (3)										
Average Daily Adult Inmate Population	529	600	580	586	577	564	524	625	623	648
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	12,014	11,052	10,670	12,129	13,287	11,863	9,852	9,944	9,454	10,040
Number of Prisoners Released	11,954	10,870	10,702	12,106	13,555	11,976	10,004	10,152	9,819	10,010
Number of Correction Employees (2)	175.0	176.0	176.0	181.0	181.0	186.0	190.0	188.5	184.0	187.5
Number of Administrative Employees (2)	9.0	9.0	9.0	9.5	9.5	9.5	9.5	9.5	12.0	12.0
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	97,125	95,259	107,768	132,348	153,747	156,539	155,193	182,107	177,670	158,170
Diesel	86,566	90,126	83,796	84,966	74,048	60,245	67,147	50,640	43,518	25,255
Highways and Streets: (5)										
Miles of Road Striped	204	240	144	148	271	240	160	194	172	170
Miles of Road Resurfaced	52	38	48	86	-	16	17	55	55	36
Maintenance: (5)										
Cemetery Burials	294	295	331	303	282	319	309	309	291	318
Ector County Wellness Center Visits (6)	-	-	-	3,548	4,114	4,255	4,391	4,664	4,747	4,544
Motor Vehicle Sales Tax Collections (7)	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	78,564,175
Motor Vehicle Collections	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	17,330,311

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, 2015

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
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

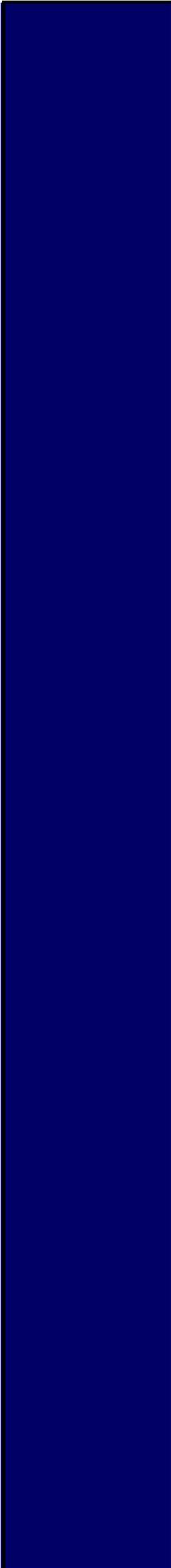
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ECTOR COUNTY, TEXAS
ANALYSIS OF FUNDING PROGRESS AND CONTRIBUTION RATES
(TCDRS)
SEPTEMBER 30, 2014

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
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
2014	133,228,049	156,563,437	85.1%	23,335,388	30,263,252	77.1	15.56

Source: Texas County and District Retirement System

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Ector County, Texas



Supplemental Grant Audit Reports
For the Year Ended September 30, 2015

ECTOR COUNTY, TEXAS
SUPPLEMENTAL GRANT AUDIT REPORTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the remaining fund information of Ector County, Texas as of and for the year ended September 30, 2015 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and we have issued our report thereon dated March 28, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Odessa, Texas
March 28, 2016



**INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE PROVISIONS
OF THE STATE OF TEXAS SINGLE AUDIT CIRCULAR**

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

Report on Compliance for Each Major State Program

We have audited Ector County, Texas (the "County") compliance with the types of compliance requirements described in the *State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2015. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major State Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

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

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund and the remaining fund information of the County as of and for the year ended September 30, 2015 and have issued our report thereon dated March 28, 2016. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal/state awards is presented for purposes of additional analysis as required by the State of Texas Single Audit Circular and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

Odessa, Texas
March 28, 2016

ECTOR COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Federal Grantor/Pass-Through Grantor Program Title	Period	CFDA Number	Grant Number	Expenditures
U. S. Department of Health and Human Services				
Pass-Through Permian Basin Regional Planning Commission Senior Citizen Title III C-1 and C-2	10/01/14 - 09/30/15	93.045	N/A	\$ 136,661
Pass-Through Department of State Health Services CDC Prevention Investigations and Technical Assistance (Bio-Terrorism)	09/01/14-06/30/15	93.069	2011-038787-001	59,003
CDC Prevention Investigations and Technical Assistance (Bio-Terrorism)	07/01/15-06/30/16	93.069	2016-001093-000	24,735
U. S. Department of Justice				
Pass-Through City of Odessa Justice Assistance Grant	10/01/13-09/30/17	16.738	2006DJBX0184	4,349
Department of Family and Protective Services IV-E Legal Co Atty	10/01/14-09/30/15	93.658	23939985	35,851
U. S. Department of Transportation				
Texas Department of Transportation Routine Airport Maintenance Program	09/01/14-08/31/15	20.106	2013ODESA	10,545
FAA Reimbursement PAPI Certification	10/20/13-08/31/15		4XXAV008	2,832
Pass-Through Texas Department of Highways/PBRPC West Texas Opportunities Transportation Grant	09/01/14-08/31/15	20.513	N/A	44,445
GENERAL SERVICES ADMINISTRATION				
Texas Department of Agriculture National School Lunch / Breakfast Program	07/01/14-06/30/15	10.555	1346	75,133
High Intensity Drug Trafficking Areas Program	01/01/15-12/31/16	95.001	G15SW0016A	19,207
Total Federal Financial Assistance				<u>412,761</u>
STATE FINANCIAL AWARDS				
Pass-Through State of Texas Attorney General Victim Assistance – District Attorney	09/01/15-08/31/16		1553916	3,456
Victim Assistance – District Attorney	09/01/14-08/31/15		1553916	37,874
Victim Assistance –District Attorney Criminal Justice Division	09/01/14-08/31/15		2101305	39,123
Texas Department of Criminal Justice Texas Juvenile Justice Department State Aid	09/01/15-08/31/16		TJJD-A, F-068	77,279
State Aid	09/01/14-08/31/15		TJJD-A, F-068	671,319
Family Prevention Program	09/01/14-08/31/15		S-2015-068	71,158
Family Prevention Program	09/01/15-08/31/16		S-2015-068	5,824
Commitment Reduction Program	09/01/14-08/31/15		C-2015-068	130,327
Mental Health	09/01/14-08/31/15		N-2015-068	107,580
Texas Department of Transportation PAPI Runway Project CERTZ Grant	10/20/13-8/31/15 07/28/14		4XXAV008 RFQF14-05-02-02	106,522 1,386,431
Department of State Health Services EXEC/PPH Special Immunization Grant	09/01/13-08/31/15		2012-040260	59,266
Special Immunization Grant	09/01/15-08/31/16		2014-000019-00	7,944
Special Immunization Grant	09/01/14-08/31/15		2008-023663-001	167,756
RL SS/LPHS	09/01/15-08/31/16		2016-000033-00	3,233
RL SS/LPHS	09/01/13-08/31/15		2015-000033-00	29,348
VDSM	10/01/14-09/30/15		2015-047241-01	49,801
Texas Health and Human Services Commission Medicare Administrative Claim			N/A	<u>39,580</u>
Total State Financial Expenditures				<u>2,993,821</u>
Total Federal and State Financial Expenditures				<u>3,406,582</u>

ECTOR COUNTY, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL/STATE FINANCIAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

NOTE 1: GENERAL

The accompanying Schedule of Expenditures of Federal/State Financial Awards presents the activity of all federal/state financial assistance programs of Ector County, Texas. Ector County's reporting entity is defined in Note 1 to the County's basic financial statements. Federal/state financial assistance expended from funds received from federal agencies as well as federal/state financial assistance passed through other government agencies is included on the schedule. The value of federal/state awards expended in the form of non-cash assistance is zero. The value of loans or loan guarantees outstanding at the year ended September 30, 2015 is zero.

NOTE 2: BASIS OF ACCOUNTING

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

NOTE 3: RELATIONSHIP TO BASIS FINANCIAL STATEMENTS

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

NOTE 4: STATE SINGLE AUDIT

For the purpose of determining state awards subject to the single audit, TJJD funds are excluded because they are audited separately for the state regulatory agency. For the fiscal year ended 2015, state awards subject to single audit requirements totaled \$1,930,334.

Reconciliation of state single audit expenditures:	
Total state financial expenditures	\$ 2,993,821
Less: TJJD funds subject to state program specific regulatory requirements	<u>1,063,487</u>
Total state expenditures subject to single audit	<u>\$ 1,930,334</u>

**ECTOR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

State Awards

Internal control over major programs:

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

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

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

Any questioned costs? _____ Yes X No

Identification of major programs:

CFDA Number(s) Name of State Program or Cluster

Texas Department of Transportation: CERTZ Grant

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

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

**ECTOR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FINDINGS AND QUESTIONED COSTS FOR STATE AWARDS

No matters were reported.

ECTOR COUNTY, TEXAS
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

No matters were reported.