

Ector County, Texas



Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2016

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ECTOR COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED SEPTEMBER 30, 2016

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ECTOR COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

PREPARED BY THE
ECTOR COUNTY AUDITOR'S OFFICE
DAVID R. AUSTIN, ECTOR COUNTY AUDITOR

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INTRODUCTORY SECTION

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ECTOR COUNTY, TEXAS
LISTING OF ELECTED COUNTY OFFICIALS
AS OF SEPTEMBER 30, 2016

County Judge – Ron Eckert
Commissioner – Eddy Shelton
Commissioner – D. Greg Simmons
Commissioner – Dale Childers
Commissioner – Armando Rodriguez

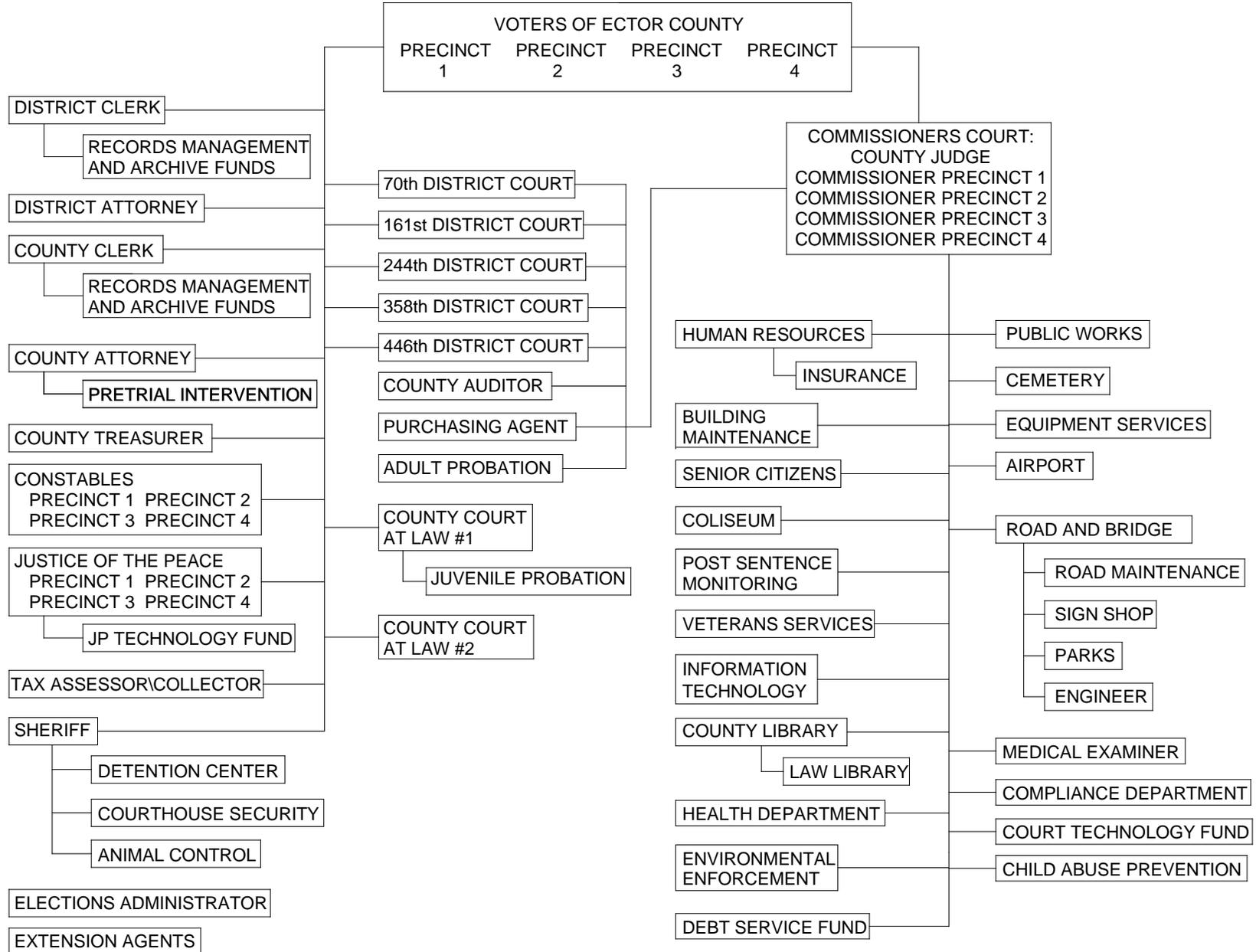
District Judge – Denn Whalen
District Judge – John W. Smith
District Judge – James Rush
District Judge – Stacy Trotter
District Judge – Sara Billingsley

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 – Pete Anchondo
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 ORGANIZATIONAL CHART



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

ECTOR COUNTY, TEXAS
Ector County Auditor's Office
1010 East 8th Street
Odessa, Texas 79761

March 13, 2017

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, 2016 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, 2016, 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 ending September 30, 2016, 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 6.6%. The 2015 unemployment rate was 4.2%.

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. Prior to the 2015 fiscal year the price of West Texas Crude oil rose above \$100 a barrel. As of September 30, 2016 the price per barrel was approximately \$45. Since that date, the price per barrel has increased to approximately \$50. At September 30, 2016, the Permian Basin active rig count was 169 as compared to 203 for the same period 2015. 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 2016, the tax generated \$7,679,466 as compared to \$9,329,338 in fiscal year 2015.

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Economic development efforts have resulted in continued diversification of Ector County. The 65 acre Parks Legado development, a large retail development, completed the construction of Cinergy Cinemas for a \$25 million entertainment complex utilizing 90,000 sf of space. Also, at Parks Legado the Sewell Family of Dealerships, a retail automobile dealership began construction of a \$22.5 million office and dealership facility which is planned to open in the spring of 2017. In February 2016, FMC Technologies broke ground on a new 48,378 square foot supercenter. FMC repairs and provides maintenance to surface well heads and related oilfield equipment. Ector County Energy Center opened a 350-megawatt natural gas plant in a 32 acre area of north Ector County. Additionally, Denver Gardner, a global manufacturer of compressors, blowers, pumps and fuel systems opened a distribution facility in Odessa.

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 \$1.2 million dollars in 2016 as compared to \$1.8 million dollars in 2015. The purpose of the tax is to expand and operate the Ector County Coliseum which is the largest single tourist attraction in the County.

In the area of medical services, Ector County is home to three hospitals, Medical Center Hospital which is operated by the Ector County Hospital District, Odessa Regional Medical Center and Regency Hospital, 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 previous year was the construction of a new Veteran's out-patient facility adjacent to Medical Center Hospital northeast facility. Additionally, Medical Center operates three walk-in clinics located throughout 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 three hospitals, Texas Tech Health Science Center, which is a branch of the Lubbock, Texas based Texas Tech University Medical School, provides educational facilities to those desiring a career in the medical field, and works with the Ector County Hospital District and the privately owned hospitals.

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 2015-2016 school year Odessa College's enrollment was 9,772 while UTPB's undergraduate enrollment was 6,050. UTPB continues to expand, addressing the needs of increased enrollment by constructing additional student housing and for the 2016 year, developed a school of petroleum engineering to assist in the local oil economy. Additionally, 2016 began the first year of UTPB Falcon Football, a division III football team. 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, 2015. 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 2016 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, 2015

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, 2016, 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, 2016, 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 61), Schedule of Employer Contributions (page 62) 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 57-60 and 89-119), and capital assets used in the operation of Governmental Funds (pages 141-143), 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 13, 2017, 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.



Odessa, Texas
March 13, 2017

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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, 2016. 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 \$20,854,039, a decrease of \$9,410,495 from the previous year as restated. Total net position includes \$1,811,090 restricted for creditors, \$7,111,728 imposed by law, \$180,455 restricted for debt service, \$34,151,350 invested in capital assets and unrestricted deficit of \$(22,400,584).
- In contrast to the government-wide statements, the fund statements reported combined fund balances at year-end of \$28,288,027; of which \$7,975,915 or 28% represents unassigned fund balance. At the end of the fiscal year, the unassigned fund balance for the general fund was \$9,385,726, which represents a decrease of \$1,802,611 from the prior year.
- The General Fund's fund balance of \$12,507,885, including \$9,385,726 unassigned, represents 22% of the General Fund expenditures for fiscal year 2016.
- The County's bonded indebtedness decreased by \$2,735,000 which represents a reduction for scheduled debt payments. No bonded indebtedness was incurred during the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements 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 thirty-six individual governmental funds, of which thirty-three 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 AND DEFERRED OUTFLOWS

In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$20,854,039 at the close of this fiscal year.

STATEMENT OF NET POSITION

	Governmental Activities		Business – Type Activities		Total Activities	
	<u>2016</u>	<u>2015 Restated</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015 Restated</u>
Current and Other Assets	\$45,275,755	\$48,357,003	\$ 1,216,456	\$ 1,418,858	\$46,492,211	\$49,775,861
Capital Assets, Net of Accumulated Depreciation	<u>23,699,620</u>	<u>26,965,836</u>	<u>15,410,341</u>	<u>16,032,306</u>	<u>39,109,961</u>	<u>42,998,142</u>
Total Assets	<u>68,975,375</u>	<u>75,322,839</u>	<u>16,626,797</u>	<u>17,451,164</u>	<u>85,602,172</u>	<u>92,774,003</u>
Deferred Outflows Of Resources	<u>23,650,051</u>	<u>7,562,713</u>	-	-	<u>23,650,051</u>	<u>7,562,713</u>
Current Liabilities	8,510,407	6,041,436	154,297	127,757	8,664,704	6,169,193
Long-Term Liabilities	<u>77,787,576</u>	<u>63,396,297</u>	-	<u>28,279</u>	<u>77,787,576</u>	<u>63,424,576</u>
Total Liabilities	<u>86,297,983</u>	<u>69,437,733</u>	<u>154,297</u>	<u>156,036</u>	<u>86,452,280</u>	<u>69,593,769</u>
Deferred Inflows of Of Resources	<u>1,945,904</u>	<u>478,413</u>	-	-	<u>1,945,904</u>	<u>478,413</u>
Net Investment in Capital Assets	18,741,009	20,845,503	15,410,341	16,032,306	34,151,350	36,877,809
Restricted	9,103,273	17,111,223	-	-	9,103,273	17,111,223
Unrestricted (deficit)	<u>-23,462,743</u>	<u>-24,987,320</u>	<u>1,062,159</u>	<u>1,262,822</u>	<u>-22,400,584</u>	<u>-23,724,498</u>
Total Net Position	<u>\$4,381,539</u>	<u>\$12,969,406</u>	<u>\$16,472,500</u>	<u>\$17,295,128</u>	<u>\$20,854,039</u>	<u>\$30,264,534</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.

While the unrestricted portion of the County's net position increased \$1,323,914 from the previous year. During the year the County's current year recognition of other post-employment benefits (OPEB) was \$3,922,831 as reflected in note 8, and the current year net pension liability of \$17,148,499 as reflected in note 10. The restricted balance of the County's net position represents \$180,455 restricted resources to repay future debt, \$1,811,090 restricted for creditors and \$7,111,728 restricted by law and represents special revenue funds.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

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 \$23,462,743 which is attributable to the OPEB obligation and net pension obligation as noted below. It should also be noted that total net position decreased from the prior year fiscal year by \$9,410,495 or 31%.

Retirees, once they reach the age of 65 are required to file for Medicare health coverage which will become their primary health coverage and, historically, the County's Self-Funded Health Benefit Plan was provided as secondary insurance. For fiscal year 2016, the Commissioners' Court approved transferring those Medicare retirees' age 65 or more from the County's Self-Funded Health Plan to a Medicare Supplement Plan and the premiums for the supplemental plan are provided by the County. This action by the Court is directed towards reducing the future OPEB liability. Additionally, the Court is evaluating various other options to reduce the OPEB liability including restricting eligibility, increasing retirees' share of cost and other options.

For the fiscal year ended September 30, 2016, the Self-Funded Health Benefit Fund had excess reserves of \$7.2m or was reserved at 76% 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.

With the implementation of the TCDRS pension liability as provided in Note 7, the Ector County Commissioners' Court is evaluating the effect of the liability on the net position of the County and will determine means of reducing the liability either through an increase in contributions to the pension plan, a reduction in employee benefits or a combination of the two.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED ON NEXT PAGE)

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

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

CHANGES IN NET POSITION

	Governmental Activities		Business-Type Activities		Total Activities	
	<u>2016</u>	<u>2015</u> <u>Restated</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u> <u>Restated</u>
Revenues:						
Program Revenues:						
Charges for Services	\$15,314,105	\$15,543,823	\$1,213,293	\$1,363,976	\$16,527,398	\$16,907,799
Operating Grants and Contributions	1,955,425	2,224,775	55,760	55,000	2,011,185	2,279,775
Capital Grants and Contributions	7,285,472	2,087,729	251,827	283,054	7,537,299	2,370,783
General Revenues:						
Property Taxes	47,095,470	43,941,869	3,288	8,108	47,098,758	43,949,977
Bingo Taxes	172,616	239,832	-	-	172,616	239,832
Mixed Beverage Taxes	638,339	741,750	-	-	638,339	741,750
Hotel Occupancy Tax	581,239	897,733	581,239	897,733	1,162,478	1,795,466
Unrestricted Investment Earnings	184,416	72,953	6,244	2,854	190,660	75,807
Miscellaneous	<u>1,491,880</u>	<u>512,936</u>	<u>-</u>	<u>-</u>	<u>1,491,880</u>	<u>512,936</u>
Total Revenues	<u>74,718,962</u>	<u>66,263,400</u>	<u>2,111,651</u>	<u>2,610,725</u>	<u>76,830,613</u>	<u>68,874,125</u>
Expenses:						
Administrative	3,862,506	2,983,709	-	-	3,862,506	2,983,709
Judicial	16,540,995	12,942,841	-	-	16,540,995	12,942,841
Financial Administration	5,906,282	5,388,939	-	-	5,906,282	5,388,939
Law Enforcement	8,304,906	7,860,592	-	-	8,304,906	7,860,592
Correction	21,596,603	18,924,608	-	-	21,596,603	18,924,608
Health and Welfare	2,689,806	2,068,511	-	-	2,689,806	2,068,511
Fire Protection	901,605	893,524	-	-	901,605	893,524
Cultural/Recreation	1,453,241	1,248,272	-	-	1,453,241	1,248,272
Library	2,166,712	1,905,243	-	-	2,166,712	1,905,243
Maintenance	8,224,942	7,265,590	-	-	8,224,942	7,265,590
Conservation of Natural Resources	150,367	126,577	-	-	150,367	126,577
Highways and Streets	10,752,127	6,272,409	-	-	10,752,127	6,272,409
Election	669,076	599,851	-	-	669,076	599,851
Interest on Long-Term Debt	170,269	163,942	-	-	170,269	163,942
Coliseum	-	-	2,220,075	2,138,724	2,220,075	2,138,724
Airport	-	-	<u>670,288</u>	<u>717,243</u>	<u>670,288</u>	<u>717,243</u>
Total Expenses	<u>83,389,437</u>	<u>68,644,608</u>	<u>2,890,363</u>	<u>2,855,967</u>	<u>86,279,800</u>	<u>71,500,575</u>
Excess (Deficiency) Before Transfers/Gain on Sale Of Capital Assets	-8,670,475	-2,381,208	-778,712	-245,242	-9,449,187	-2,626,450
Other Financing Sources (Uses)						
Gain on Sale of Assets	38,692	346,796	-	-	38,692	346,796
Internal Balance	(1,649)	8,971	1,649	(8,971)	-	-
Transfers	<u>45,565</u>	<u>43,256</u>	<u>-45,565</u>	<u>-43,256</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources and uses	<u>82,608</u>	<u>399,023</u>	<u>(43,916)</u>	<u>(52,220)</u>	<u>38,692</u>	<u>346,796</u>
Change in Net Position	(8,587,867)	(1,982,185)	(822,628)	(297,469)	(9,410,495)	(2,279,654)
Net Position – Beginning (restated)	<u>12,969,406</u>	<u>14,951,591</u>	<u>17,295,128</u>	<u>17,592,597</u>	<u>30,264,534</u>	<u>32,544,188</u>
Net Position - Ending	<u>\$ 4,381,539</u>	<u>\$12,969,406</u>	<u>\$16,472,500</u>	<u>\$17,295,128</u>	<u>\$20,854,039</u>	<u>\$30,264,534</u>

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities. Net position of the governmental activities decreased \$8,587,867 during the year. The largest revenue variance from last year is the increase in capital grants and contributions of \$7,032,099 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 2017. Hotel occupancy tax of \$581,239 which is a tax on hotel rooms as passed by the Texas State Legislature in September 2013 decreased from the prior year due to a downturn in the local economy. Unrestricted Investment Earnings increased 152% from the previous year as interest rates were up slightly and the County positioned itself into various term investments. Ad Valorem taxes receipts increased from the prior year due to an increase in the tax rate adopted by the Commissioners' Court. However, the main decrease in the net position is the recognition of the pension liability and OPEB liability as addressed in Notes 7 and 8.

Total expenses increased \$14,744,829 which is attributable to the current year TCDRS pension plan GASB 68 recognition of \$17,148,499 which is allocated to all expense categories. Highways and Street expense increased \$4,480,000 primarily due to the TxDot capital grant as discussed previously. The County also incurred significant increases in the operating costs associated with Law Enforcement, Corrections and the Judicial functions. Beginning October 01, 2015, the Texas State Legislature appointed an additional District Court to Ector County to assist in the significant backlog of court cases. Ector County has also experienced a significant increase in crime which results in increased law enforcement needs and an increase in the jail population awaiting trial. As an example, the County's Detention Center (Jail) is licensed for 667 inmates. Daily population is averaging in excess of 800 resulting in the transporting of inmates to other Texas County jails at an average cost of \$45 per day per inmate. The remaining expense categories, such as maintenance, have also proportionately increased.

Business-Type Activities. Net position of the business-type activities decreased from the previous year by \$822,628. 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 \$581,239, it did not offset the amount of property tax allocated annually. Additionally, the hotel occupancy tax for fiscal year 2015 was \$897,733. Overall, the expenses in the Business-Type Activities remained constant to the previous year and the reported decrease in Net Position is attributable to a reduction in overall revenues and is a result of the downturn in the economy.

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 \$28,288,027, a decrease of \$3,796,525 or 12% in comparison to the prior year. The decrease is attributable to the expenditure of Tax Note proceeds received in the prior fiscal year for various capital projects within the County and an overall increase in expenditures as noted previously. The unassigned fund balance of \$7,975,915 represents 28% of total fund balance and is used as a management and budgetary tool for spending at the County's discretion. Unassigned fund balance decreased \$2,917,567 or 26% from the prior year and is mainly attributable to available funds being assigned or committed during the year. The remainder of fund balance is allocated between nonspendable, restricted, committed and assigned as per the County's Fund Balance Policy and is not available for any new spending.

The County expended \$2,326,863 on road maintenance in the FMLR Fund for the fiscal year ended September 30, 2016 as compared to \$2,761,632 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 \$180,455, an increase of \$30,005 as compared with the prior year.

While tax revenues were less than the amount budgeted, total revenues were in excess of actual expenses which explains the increase.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Funds. (Continued)

The Capital Projects Fund accounts for revenues and expenditures relating to the acquisition and construction of major capital projects. The fund balance of \$10,602,712 represents the net of capital contributions in the amount of \$1,280,391 for future enhancements, other revenue and interest earnings of \$47,935 and the expenditure of \$3,118,221 which represents the expenditure of the Tax Notes issued in the previous year 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 \$615,484. The decrease is represented by an operating loss of \$1,454,531 which includes \$578,899 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 \$581,239 as compared to \$897,733 in the prior year. The Airport also reflected a decrease in net position from the prior year of \$231,112. The decrease in net position at the Airport is attributable to an operating loss of \$184,780 which includes depreciation expense in the amount of \$379,086. Charges for services increased from the prior year as the County contracted with a new Flight Based operator which provided increased revenues from hanger rentals and ground leases. Additionally, expenses increased from the prior year due to the assignment of activity maintenance personnel to the Airport to improve the overall quality of the Airport.

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 \$9,385,726 as compared to \$11,175,005 in the prior year. Revenues resulted in a negative budget variance of \$1,476,539 and are attributable to property tax collections were under budget by \$795,911 due to an under collection of budgeted delinquent taxes. Fines and Forfeitures were also under budget by \$187,473 and is the result in the economic downturn of the County and increased unemployment. Other revenue reflected a negative variance of \$404,657 which resulted from the budgeting of insurance proceeds for the replacement of the roof at the Law Enforcement Center. The project was not completed during the fiscal year therefore the actual receipt of funds will not occur until the next fiscal year.

Expenditures in the General Fund were under budget by \$2,662,761. 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. In the category of Maintenance, a major roof project of the Sheriff's Office and Detention Center was budgeted but not completed during the fiscal year which results in the budget surplus. The roof project is scheduled to be completed in fiscal year 2017.

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.

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 17% of total fund expenditures, while total fund balance represents 22% of total fund expenditures. The prior year unassigned fund represented 21% of total fund expenditures and total fund balance represented 27% of total fund expenditures.

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

GENERAL FUND BUDGETARY HIGHLIGHTS (CONTINUED)

The difference between the expenditures of the original budgeted and the final budgeted resulted in an increase of \$3,575,063 or 6%. \$580,050 of additional appropriations resulted in increased indigent attorney fees and other Judicial expenditures. \$867,700 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. Maintenance budget was increased by \$1,922,646 primarily to appropriate funding for the roof replacement at the Law Enforcement Center. The remaining additional appropriations represent prior period encumbrances from the fiscal year 2015 that carried over into fiscal year 2016.

FARM TO MARKET AND LATERAL ROAD FUND BUDGETARY HIGHLIGHTS

The Farm to Market and Lateral Road Fund reflects a fund balance of \$3,771,767, which represents an increase from the prior year by \$282,981. The original budget represented a deficit of \$1,327,761 and the final budget represented a deficit budget of \$1,415,799. 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, 2016, the County had a total long-term debt outstanding in the amount of \$81,877,156, which represents a net increase from the prior year of \$18,480,859, which includes the recognition of the current year pension liability of \$17,148,499 and \$3,922,831 for the current year OPEB obligation. Additionally, compensated absences which represent unpaid leave time represented \$144,529. Scheduled debt payments of \$2,735,000 represented reductions during the fiscal year. According to Texas statutes, the County has a debt limit of \$3,481,051,194.

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 2016:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Tax Notes	\$14,170,000	-	2,735,000	\$ 11,435,000
Net Pension Liability	17,676,088	17,148,499	-	34,824,587
Net OPEB Obligation	30,405,158	3,922,831	-	34,327,989
Compensated Absences	1,145,051	144,529	-	1,289,580
	<u>\$63,396,297</u>	<u>\$21,215,859</u>	<u>\$2,735,000</u>	<u>\$81,877,156</u>
Total	<u>\$63,396,297</u>	<u>\$21,215,859</u>	<u>\$2,735,000</u>	<u>\$81,877,156</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, 2016, net capital assets of the governmental activities totaled \$23,699,620, reflecting a net decrease of \$3,266,216. Net capital assets of the business-type activities totaled \$15,410,341, reflecting a net decrease of \$621,965 from the prior year. Depreciation on capital assets is recognized in the Government-wide financial statements and totaled \$3,149,433 for governmental activities and \$957,985 for business-type activities.

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

	Governmental Activities		Business-Type Activities		Total Activities	
	2016	2015	2016	2015	2016	2015
Land	\$2,020,404	2,020,404	682,762	682,762	2,703,166	2,703,166
Buildings	7,803,606	8,159,550	2,731,786	2,892,096	10,535,392	11,051,646
Improvements Other Than Buildings	2,165,974	2,491,163	6,302,949	6,664,584	8,468,923	9,155,747
Machinery and Equipment	2,149,832	2,855,157	508,975	620,212	2,658,807	3,475,369
Infrastructure	9,471,926	10,429,775	4,751,010	4,961,816	14,222,936	15,391,591
Construction In Progress	87,878	1,009,787	432,859	210,836	520,737	1,220,623
Total	\$23,699,620	26,965,836	15,410,341	16,032,306	39,109,961	42,998,142

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 2017 budget was adopted by September 30, 2016 with total General Fund expenditures of \$57,258,299, a 1% increase from the fiscal year 2016 actual expenditures. The total property tax rate for fiscal year 2016 is \$.37 per \$100 of valuation. Increases in the fiscal year 2017 budget compared to fiscal year 2016 actual expenditures in the General Fund can be attributed to the net of:

- The personnel budget, which includes benefits, represents \$39,902,888 for fiscal year 2017. Actual 2016 personnel expenditures were \$40,409,506. The major contribution to the reduction is the expense for health benefits to the County's Self-Funded Health Benefit Plan was reduced from \$7,034,900 to \$6,137,520 as a cost savings measure. As the local economy has declined due to low oil prices, the Court does not anticipate having to provide any additional appropriations for personnel.

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ECTOR COUNTY, TEXAS MANAGEMENT'S DISCUSSION AND ANALYSIS

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- All major funds contribute to the Vehicle Maintenance Fund which provides vehicles, fuel and maintenance. For fiscal year 2017, the County budgeted in the General Fund \$1,156,447 towards vehicle maintenance as compared to the actual expenditure of \$1,285,104 for fiscal year 2016.
- In the Jail, based on the inmate population and the need to transfer inmates to other county jails, an additional \$900,000 was appropriated for that purpose.
- All other operating expenditures were held comparable to the prior year.

It should be also noted that for fiscal year 2017, the Commissioners' Court has adopted a budget which represents a deficit of \$1,935,914. 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, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,281,471	57,699	1,339,170
Investments	35,933,681	1,122,467	37,056,148
Receivables, net of allowance for uncollectables	6,112,177	14,611	6,126,788
Internal balances	28,321	(28,321)	-
Inventories	16,685	-	16,685
Prepaid expenses	21,564	-	21,564
Due from other governments	1,881,856	50,000	1,931,856
Capital assets, (nondepreciable):			
Land	2,020,404	682,762	2,703,166
Construction in progress	87,878	432,859	520,737
Capital assets, (net of accumulated depreciation):			
Buildings	7,803,606	2,731,786	10,535,392
Improvements	2,165,974	6,302,949	8,468,923
Infrastructure	9,471,926	4,751,010	14,222,936
Machinery and equipment	2,149,832	508,975	2,658,807
TOTAL ASSETS	68,975,375	16,626,797	85,602,172
DEFERRED OUTFLOWS OF RESOURCES			
Contributions made subsequent to measurement date	5,401,759	-	5,401,759
Net difference between projected and actual investment earnings	16,545,329	-	16,545,329
Changes in assumptions	1,702,963	-	1,702,963
TOTAL DEFERRED OUTFLOWS OF RESOURCES	23,650,051	-	23,650,051
LIABILITIES			
Accounts payable and other liabilities	3,257,222	86,472	3,343,694
Accrued interest payable	18,540	-	18,540
Due to other governments	463,108	891	463,999
Unearned revenue	681,957	37,993	719,950
Noncurrent liabilities:			
Due within one year	4,089,580	28,941	4,118,521
Due in more than one year	77,787,576	-	77,787,576
TOTAL LIABILITIES	86,297,983	154,297	86,452,280
DEFERRED INFLOWS OF RESOURCES			
Difference between expected and actual experience	1,945,904	-	1,945,904
TOTAL DEFERRED INFLOWS OF RESOURCES	1,945,904	-	1,945,904
NET POSITION			
Net investment in capital assets	18,741,009	15,410,341	34,151,350
Restricted for:			
Creditors	1,811,090	-	1,811,090
Imposed by law, program purposes	7,111,728	-	7,111,728
Debt service	180,455	-	180,455
Unrestricted (deficit)	(23,462,743)	1,062,159	(22,400,584)
TOTAL NET POSITION	\$ 4,381,539	16,472,500	20,854,039

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs

Primary Government

Governmental Activities:

 Administrative

 Judicial

 Financial administration

 Law enforcement

 Correction

 Health and welfare

 Fire protection

 Cultural-recreation

 Library

 Maintenance

 Conservation of natural resources

 Highways and streets

 Election

 Interest on long-term debt

 Total governmental activities

Business-Type Activities:

 Coliseum

 Airport

 Total business-type activities

 Total primary government

	Program Revenues			Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributors	Governmental Activities	Business-Type Activities	Total
Expenses						
\$	3,862,506	3,546,277	102,664	-	(213,565)	(213,565)
	16,540,995	5,283,939	218,673	-	(11,038,383)	(11,038,383)
	5,906,282	-	-	-	(5,906,282)	(5,906,282)
	8,304,906	455,048	22,689	-	(7,827,169)	(7,827,169)
	21,596,603	2,686,419	1,071,543	-	(17,838,641)	(17,838,641)
	2,689,806	1,093,091	502,389	253,373	(840,953)	(840,953)
	901,605	-	-	-	(901,605)	(901,605)
	1,453,241	14,550	-	-	(1,438,691)	(1,438,691)
	2,166,712	27,305	-	-	(2,139,407)	(2,139,407)
	8,224,942	-	-	-	(8,224,942)	(8,224,942)
	150,367	-	-	-	(150,367)	(150,367)
	10,752,127	2,146,166	32,428	7,032,099	(1,541,434)	(1,541,434)
	669,076	61,310	5,039	-	(602,727)	(602,727)
	170,269	-	-	-	(170,269)	(170,269)
	<u>83,389,437</u>	<u>15,314,105</u>	<u>1,955,425</u>	<u>7,285,472</u>	<u>(58,834,435)</u>	<u>(58,834,435)</u>
	2,220,075	732,105	55,760	251,827	-	(1,180,383)
	670,288	481,188	-	-	-	(189,100)
	<u>2,890,363</u>	<u>1,213,293</u>	<u>55,760</u>	<u>251,827</u>	<u>-</u>	<u>(1,369,483)</u>
\$	<u>86,279,800</u>	<u>16,527,398</u>	<u>2,011,185</u>	<u>7,537,299</u>	<u>(58,834,435)</u>	<u>(60,203,918)</u>
General Revenues:						
Property taxes				47,095,470	3,288	47,098,758
Bingo tax				172,616	-	172,616
Mixed beverage tax				638,339	-	638,339
Hotel occupancy tax				581,239	581,239	1,162,478
Unrestricted investment earnings				184,416	-	184,416
Miscellaneous				1,491,880	6,244	1,498,124
Gain on sale of capital assets				38,692	-	38,692
Internal balance				(1,649)	1,649	-
Transfers				45,565	(45,565)	-
Total general revenues and transfers				<u>50,246,568</u>	<u>546,855</u>	<u>50,793,423</u>
Change in net position				<u>(8,587,867)</u>	<u>(822,628)</u>	<u>(9,410,495)</u>
Net position, beginning of year				<u>12,969,406</u>	<u>17,295,128</u>	<u>30,264,534</u>
Net position, end of year				<u>\$ 4,381,539</u>	<u>16,472,500</u>	<u>20,854,039</u>

See accompanying notes to these financial statements.

ECTOR COUNTY, TEXAS
 GOVERNMENTAL FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2016

		<u>General Fund</u>
ASSETS		
Cash and cash equivalents	\$	144,117
Investments		12,623,497
Property taxes receivable		3,657,558
Less allowance for uncollectible taxes		(3,474,679)
Accounts receivable		1,358,343
Due from other funds		243,528
Due from other governments		22,891
Inventories		16,685
Prepaid items		<u>21,214</u>
Total assets		<u>14,613,154</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable		1,598,056
Due to other funds		8,619
Due to other governments		420,594
Deferred revenue		<u>78,000</u>
Total liabilities		<u>2,105,269</u>
FUND BALANCES		
Nonspendable:		
Inventories		37,899
Restricted		
Creditors		1,362,654
Imposed by law		660,445
Retirement of long-term debt		-
Committed:		
Program purposes		216,895
Assigned		844,266
Unassigned		<u>9,385,726</u>
Total fund balances		<u>12,507,885</u>
Total liabilities and fund balances	\$	<u>14,613,154</u>

Farm to Market And Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
33,827	32,010	293,423	321,699	825,076
2,653,735	131,372	10,456,694	1,219,255	27,084,553
141,328	312,709	-	-	4,111,595
(134,262)	(297,074)	-	-	(3,906,015)
70,932	1,315	3,950	36,701	1,471,241
1,070,135	553	-	7,534	1,321,750
-	-	195,761	1,663,204	1,881,856
-	-	-	-	16,685
-	-	-	350	21,564
<u>3,835,695</u>	<u>180,885</u>	<u>10,949,828</u>	<u>3,248,743</u>	<u>32,828,305</u>
60,804	-	159,146	301,970	2,119,976
3,124	430	176,770	1,131,157	1,320,100
-	-	-	796	421,390
-	-	11,200	589,612	678,812
<u>63,928</u>	<u>430</u>	<u>347,116</u>	<u>2,023,535</u>	<u>4,540,278</u>
-	-	-	350	38,249
39,430	-	159,146	249,860	1,811,090
3,550,085	-	18,522	2,882,676	7,111,728
-	180,455	-	-	180,455
-	-	9,760,545	35,524	10,012,964
182,252	-	117,150	13,958	1,157,626
-	-	547,349	(1,957,160)	7,975,915
<u>3,771,767</u>	<u>180,455</u>	<u>10,602,712</u>	<u>1,225,208</u>	<u>28,288,027</u>
<u>3,835,695</u>	<u>180,885</u>	<u>10,949,828</u>	<u>3,248,743</u>	<u>32,828,305</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, 2016

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

Total Fund Balances	\$	28,288,027
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. (excludes internal service funds)		22,542,527
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		4,415,591
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.		9,326,943
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(81,895,696)
Pension deferred outflows and inflows of resources, net		<u>21,704,147</u>
Net position of governmental activities	\$	<u><u>4,381,539</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, 2016

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
\$	42,049,099	1,374,902	2,962,720	-	-	46,386,721
	1,694,527	-	-	-	-	1,694,527
	227,976	-	-	-	-	227,976
	1,888,943	465,825	-	245,598	7,586,764	10,187,130
	8,603,978	1,706,691	-	33,150	2,546,700	12,890,519
	126,515	18,149	1,239	47,935	12,333	206,171
	1,371,376	6,079	-	420,404	11,934	1,809,793
	-	-	-	581,239	-	581,239
	<u>55,962,414</u>	<u>3,571,646</u>	<u>2,963,959</u>	<u>1,328,326</u>	<u>10,157,731</u>	<u>73,984,076</u>
	1,499,250	-	-	2,360,223	14,670	3,874,143
	12,781,808	-	-	-	2,333,903	15,115,711
	4,948,024	-	-	-	-	4,948,024
	7,905,173	-	-	-	22,689	7,927,862
	16,517,731	-	-	-	995,747	17,513,478
	1,678,064	-	-	346,711	641,043	2,665,818
	891,896	-	-	-	-	891,896
	715,343	-	-	-	343,955	1,059,298
	1,647,593	-	-	-	156,240	1,803,833
	7,187,094	714,480	-	-	-	7,901,574
	152,709	-	-	-	-	152,709
	-	2,326,863	-	-	7,032,099	9,358,962
	-	-	-	-	680,494	680,494
	524,494	-	-	127,903	-	652,397
	<u>56,449,179</u>	<u>3,041,343</u>	<u>-</u>	<u>2,834,837</u>	<u>12,220,840</u>	<u>74,546,199</u>
	-	-	2,735,000	-	-	2,735,000
	-	-	198,954	-	-	198,954
	62,629	-	-	283,384	-	346,013
	<u>56,511,808</u>	<u>3,041,343</u>	<u>2,933,954</u>	<u>3,118,221</u>	<u>12,220,840</u>	<u>77,826,166</u>
	<u>(549,394)</u>	<u>530,303</u>	<u>30,005</u>	<u>(1,789,895)</u>	<u>(2,063,109)</u>	<u>(3,842,090)</u>
	-	-	-	-	-	-
	51,887	2,678	-	600,000	946,104	1,600,669
	<u>(1,305,104)</u>	<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,555,104)</u>
	<u>(1,253,217)</u>	<u>(247,322)</u>	<u>-</u>	<u>600,000</u>	<u>946,104</u>	<u>45,565</u>
	<u>(1,802,611)</u>	<u>282,981</u>	<u>30,005</u>	<u>(1,189,895)</u>	<u>(1,117,005)</u>	<u>(3,796,525)</u>
	<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>
\$	<u><u>12,507,885</u></u>	<u><u>3,771,767</u></u>	<u><u>180,455</u></u>	<u><u>10,602,712</u></u>	<u><u>1,225,208</u></u>	<u><u>28,288,027</u></u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2016**

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

Net change in fund balances-total governmental funds (page 17).	\$	(3,796,525)
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.		(2,769,171)
Revenues in these funds that do not provide economic resources in the statement of activities (change in the allowance account decreased fund statement revenue).		739,904
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.		(18,336,330)
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.		14,508,400
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>1,065,855</u>
Change in net position of government activities (page 14)	\$	<u>(8,587,867)</u>

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2016**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 37,701	19,998	57,699	456,395
Investments	396,294	726,173	1,122,467	8,849,128
Accounts receivable, net	960	13,651	14,611	19,765
Inventories	-	-	-	-
Due from other funds	3,049	366	3,415	-
Due from other governments	-	50,000	50,000	-
TOTAL CURRENT ASSETS	438,004	810,188	1,248,192	9,325,288
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	8,910,679	3,638,842	12,549,521	37,466
Equipment	1,363,146	170,034	1,533,180	7,969,647
Infrastructure	737,805	8,525,643	9,263,448	-
Construction in progress	432,859	-	432,859	-
Less accumulated depreciation and amortization	(9,230,273)	(6,968,436)	(16,198,708)	(7,566,748)
NET PROPERTY, PLANT AND EQUIPMENT	7,714,559	7,695,782	15,410,341	1,157,093
TOTAL ASSETS	8,152,563	8,505,970	16,658,533	10,482,381
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	44,914	41,558	86,472	1,137,247
Compensated absences payable	24,827	4,114	28,941	-
Unearned revenues	37,993	-	37,993	3,145
Due to other governments	-	891	891	41,718
Due to other funds	-	5,064	5,064	-
TOTAL CURRENT LIABILITIES	107,734	51,627	159,361	1,182,110
NET POSITION				
Investment in capital assets	7,714,559	7,695,782	15,410,341	1,157,093
Unrestricted	330,270	758,561	1,088,881	8,143,188
TOTAL NET POSITION	\$ 8,044,829	8,454,343	16,499,172	9,300,271

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

(26,672)

\$ 16,472,500

See accompanying notes to these financial statements.

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**ECTOR COUNTY, TEXAS
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2016**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
OPERATING REVENUES				
Charges for current services	\$ 726,751	302,059	1,028,810	13,315,682
Other revenues	61,114	179,129	240,243	169,593
TOTAL OPERATING RECEIVABLES	<u>787,865</u>	<u>481,188</u>	<u>1,269,053</u>	<u>13,485,275</u>
OPERATING EXPENSES				
Salaries	563,739	41,223	604,962	-
Employee benefits	283,917	24,591	308,508	-
Auto allowance	3,900	-	3,900	-
Departmental supplies and other	26,887	1,628	28,515	449,524
Maintenance and repairs	375,991	152,609	528,600	211,575
Professional services	36,152	-	36,152	1,437,925
Utilities	315,606	40,905	356,511	23,919
Insurance	40,903	21,603	62,506	2,558,660
Claims	-	-	-	7,017,266
Other	16,402	4,323	20,725	-
Depreciation	578,899	379,086	957,985	743,316
TOTAL OPERATING EXPENSES	<u>2,242,396</u>	<u>665,968</u>	<u>2,908,364</u>	<u>12,442,185</u>
OPERATING INCOME (LOSS)	<u>(1,454,531)</u>	<u>(184,780)</u>	<u>(1,639,311)</u>	<u>1,043,090</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	3,045	3,199	6,244	32,852
Gain (loss) on retirement of assets	-	(4,318)	(4,318)	13,881
Hotel Occupancy Tax	581,239	-	581,239	-
Property tax, penalties and interest	2,936	352	3,288	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>587,220</u>	<u>(767)</u>	<u>586,453</u>	<u>46,733</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS OUT	<u>(867,311)</u>	<u>(185,547)</u>	<u>(1,052,858)</u>	<u>1,089,823</u>
CAPITAL CONTRIBUTIONS	251,827	-	251,827	-
TRANSFERS (OUT)	<u>-</u>	<u>(45,565)</u>	<u>(45,565)</u>	<u>-</u>
CHANGES IN NET POSITION	<u>(615,484)</u>	<u>(231,112)</u>	<u>(846,596)</u>	<u>1,089,823</u>
NET POSITION, BEGINNING OF YEAR	<u>8,660,313</u>	<u>8,685,455</u>		<u>8,210,448</u>
NET POSITION, END OF YEAR	<u>\$ 8,044,829</u>	<u>8,454,343</u>		<u>9,300,271</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>23,968</u>	
				<u>\$ (822,628)</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, 2016
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**

	Business-Type Activities – Enterprise Funds			Governmental Activities Internal Service Funds
	Coliseum	Airport	Total	Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 751,101	272,325	1,023,426	-
Cash received from interfund revenues	-	6,820	6,820	13,321,688
Cash received from miscellaneous sources	61,114	249,028	310,142	-
Cash received from other income	-	-	-	170,829
Cash paid to employees	(851,108)	(61,702)	(912,810)	-
Cash paid for goods and services	(843,555)	(197,302)	(1,040,857)	(12,014,403)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(882,448)</u>	<u>269,169</u>	<u>(613,279)</u>	<u>1,478,114</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Hotel occupancy tax	581,239	-	581,239	-
Property tax, penalties and interest	2,936	352	3,288	-
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	<u>584,175</u>	<u>352</u>	<u>584,527</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(12,920)	(121,156)	(134,076)	(249,259)
Proceeds from sale of assets	-	-	-	16,870
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(12,920)</u>	<u>(121,156)</u>	<u>(134,076)</u>	<u>(232,389)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(126,802)	(252,042)	(378,844)	(397,981)
Proceeds from sale of investments	390,000	100,000	490,000	(1,338,237)
Investment income received on investments	3,045	3,199	6,244	32,852
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>266,243</u>	<u>(148,843)</u>	<u>117,400</u>	<u>(1,703,366)</u>
NET INCREASE (DECREASE) IN CASH	(44,950)	(478)	(45,428)	(457,641)
CASH, BEGINNING OF YEAR	<u>82,651</u>	<u>20,476</u>	<u>103,127</u>	<u>914,036</u>
CASH, END OF YEAR	<u>\$ 37,701</u>	<u>19,998</u>	<u>57,699</u>	<u>456,395</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, 2016
 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)	\$ (1,454,531)	(184,780)	(1,639,311)	1,036,675
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:				
Depreciation	578,899	379,086	957,985	743,316
(Increase) decrease in accounts receivable	4,774	(10,817)	(6,043)	6,006
Increase in inventories	-	-	-	3,781
Decrease in due from other funds	-	865	865	-
Decrease (increase) in due from other governments	-	69,899	69,899	-
Increase (decrease) in accounts payable	(27,714)	23,764	(3,950)	(319,315)
Decrease in compensated absences	(3,452)	4,114	662	-
Increase in due to other funds	-	5,064	5,064	-
Increase in due to other governments	-	891	891	6,415
Increase (decrease) in unearned revenue	19,576	(18,917)	659	1,236
TOTAL ADJUSTMENTS	572,083	453,949	1,026,032	441,439
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	\$ (882,448)	269,169	(613,279)	1,478,114

NONCASH INVESTING AND FINANCIAL ACTIVITIES

During fiscal year ended September 30, 2016, the coliseum fund acquired \$251,827 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, 2016

ASSETS	
Cash and cash equivalents	\$ 7,363,125
Investments	4,239,847
Due from other governments	108,258
Accounts receivable	<u>38,154</u>
 TOTAL ASSETS	 \$ <u><u>11,749,744</u></u>
 LIABILITIES	
Accounts payable	\$ 755,697
Due to other governments	1,658,251
Deposits	<u>9,335,796</u>
 TOTAL LIABILITIES	 \$ <u><u>11,749,744</u></u>

See accompanying notes to these financial statements.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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, 2016

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, 2016

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 position. 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, 2016

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, and Senior Citizens. These accounts are utilized to account for monies under the control of the various officials per state statute, are outside of the County per statute and can only be used for specific purposes; therefore, they are not commingled with the County.
- 3) Special Fees/Revenues Escrows are: Special Children and Special Senior Citizens. The accounts represent funds generated to support these activities outside of the County's activities.
- 4) Adult Probation: State functions or grants operated in the County per agreement between the State Judicial District and the County. They are Non-County funds. By contract the County assists in the function of the Adult Probation Department.

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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 position to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

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

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

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

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. Consumable Inventories

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

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ECTOR COUNTY, TEXAS
 NOTES TO BASIC FINANCIAL STATEMENTS
 SEPTEMBER 30, 2016

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, 2016

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, 2016

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. Commitments relating to controls not yet performed or purchase orders not yet filled are considered assigned.

Unassigned fund balance is the resulting difference between total fund balances less the previous types of fund balances and is at the discretion of the Commissioners' Court. The general fund is the only fund type that may 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, 2016 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 2015 tax roll for the 2015-2016 fiscal year was 0.335000 per \$100 assessed valuation, resulting in a tax levy of approximately \$46,796,897 on an assessed valuation of \$13,969,222,956.

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, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Prior year Restatements

Beginning net position as of October 1, 2015, 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><u>32,544,188</u></u>

P. Recent Accounting Pronouncements

Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68."

The requirements of this statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This statement also will enhance fair value application guidance and related disclosures to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The requirements of this statements are effective for financial statements for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 74, "Financial reporting for postemployment benefit plans other than pension plans."

The requirements of this Statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by other postemployment benefits (OPEB) plans that are administered through trusts that meet the specified criteria. The new information will enhance the usefulness of the financial reports of those OPEB plans, their value for assessing accountability, and their transparency by providing information about measures of net OPEB liabilities and explanations of how and why those liabilities changed from year to year.

The net OPEB liability information, including ratios, will offer an up-to-date indication of the extent to which the total OPEB liability is covered by the fiduciary net position of the OPEB plan. The comparability of the reported information for similar types of OPEB plans will be improved by the changes related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison with actuarially determined rates, if such rates are determined. In addition, new information about rates of return on OPEB plan investments will inform financial report users about the effects of market conditions on the OPEB plan's assets over time and provide information for users to assess the relative success of the OPEB plan's investment strategy and the relative contribution that investment earnings provide to the OPEB plan's ability to pay benefits to plan members when they come due. The provisions of this statement are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Recent Accounting Pronouncements (Continued)

The requirements of this Statement will improve the usefulness of information in employer and governmental non-employer contributing entity financial reports and will enhance its value for assessing accountability and inter period equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2017.

Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments."

The requirements in this Statement improve financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing the opportunity for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature.

As a result, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. This Statement supersedes Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively.

Earlier application is permitted. The requirements of this Statement improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

Statement No. 78, "Pensions provided through certain multiple-employer defined benefit pension plans."

This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged

Statement No. 79, "Certain external investment pools and pool participants."

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Recent Accounting Pronouncements (Continued)

This Statement will enhance comparability of financial statements among governments by establishing specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share. The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for the provisions in paragraphs 18, 19, 23–26, and 40, which are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

GASB Statement 80, "Blending requirements for certain component units—an amendment of GASB Statement No. 14." The requirements of this Statement enhance the comparability of financial statements among governments. Greater comparability improves the usefulness of information reported in financial statements and enhances its value for assessing government accountability. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2016. Earlier application is encouraged.

GASB Statement 81, "Irrevocable split-interest agreements." The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Earlier application is encouraged.

GASB Statement 82, "Pension issues – an amendment of GASB Statements No. 67, No. 68, and No. 73." The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Recent Accounting Pronouncements (Continued)

GASB Statement No. 83, "Certain Asset Retirement Obligations." This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. This Statement requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. This Statement requires the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. In addition, it requires a government to evaluate all relevant factors at least annually to determine whether the effects of one or more of the factors are expected to significantly change the estimated asset retirement outlays. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

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 \$81,895,696 difference are as follows:

Bonds, certifications of obligations and tax notes payable including bond premium	\$	11,435,000
Accrued interest payable		18,540
Compensated absences payable		1,289,580
Net OPEB obligation payable		34,327,989
Net Pension Liability		<u>34,824,587</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u>81,895,696</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 \$21,704,147 difference are as follows:

Contributions subsequent to the measurement date	\$	5,401,759
Investment earnings		16,545,329
Changes in economic/demographic gains/losses		1,702,963
Changes in assumption changes		<u>(1,945,904)</u>
	\$	<u>21,704,147</u>

"Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (excludes internal service funds)." The details of this \$22,542,527 difference are as follows:

Capital assets	\$	85,946,467
Less: Accumulated depreciation		<u>(63,403,940)</u>
Net adjustment to reclassify fund balance – total governmental funds to arrive at net position – government activities	\$	<u>22,542,527</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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

A. (Continued)

"Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred." The details of this \$4,415,591 difference are as follows:

Property taxes receivable	\$	3,762,734
Court fines receivable		<u>652,857</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position – government activities	\$	<u><u>4,415,591</u></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 position of government activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$(2,769,171) difference are as follows:

Capital outlay	\$	346,013
Capital contributions out		294,494
Depreciation expense		(2,406,117)
Loss on disposal		<u>(1,003,561)</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>(2,769,171)</u></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 \$(18,336,330) difference are as follows:

Issuance of tax notes	\$	-
Principal retirements		2,735,000
Increase in net OPEB obligation		(3,922,831)
Increase in net pension liability		<u>(17,148,499)</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>(18,336,330)</u></u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

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 \$14,508,400 difference are as follows:

Current period change in accrued interest	\$	33,081
Compensated absences		(144,529)
Recognition/amortization of deferred outflow/inflow of resources		<u>14,619,848</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>14,508,400</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 \$7,383,094 in agency funds and the respective bank balances totaled \$11,272,382. Of the total bank balance, the Federal Depository Insurance Corporation (FDIC) covered \$250,000 and \$11,022,382 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, 2016, are:

	Carrying And Fair Value	Effective Duration or Weighted Average	Credit Risk
Investments:			
Certificates of deposits	\$ 7,087,870	4 to 24 months	
Investments Pools:			
Investment in Texpool	11,288,723	39 days	AAAm – S & P
Investment in TexStar	7,819,949	46 days	AAAm – S & P
Investment in LOGIC	4,354,459	46 days	AAAm – S & P
Investment in Texas CLASS	<u>10,744,469</u>	39 days	AAAm – S & P
Total investments	<u>\$ 41,295,470</u>	(Includes \$4,239,322 in Agency Funds)	

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

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, 2016, 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: FAIR VALUE

The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

At September 30, 2016, all investments (as listed in Note 2), are level 1.

NOTE 5: RECEIVABLES

Receivables as of September 30, 2016, 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	\$ 3,657,557	141,328	312,709	18,606	4,672	-	4,134,962
Accounts receivable	15,450,171	70,932	1,315	30	13,417	60,418	15,596,283
Gross receivable	<u>19,107,728</u>	<u>212,260</u>	<u>314,024</u>	<u>18,636</u>	<u>18,089</u>	<u>60,418</u>	<u>19,731,155</u>
Less: allowance for uncollectibles	<u>(13,150,917)</u>	<u>(134,262)</u>	<u>(297,074)</u>	<u>(17,676)</u>	<u>(4,438)</u>	<u>-</u>	<u>(13,604,367)</u>
Net total receivables	<u>\$ 5,956,811</u>	<u>77,998</u>	<u>16,950</u>	<u>960</u>	<u>13,651</u>	<u>60,418</u>	<u>6,126,788</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2016, 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	1,009,787	64,717	(986,626)	87,878
Total capital assets, not being depreciated:	<u>3,030,191</u>	<u>64,717</u>	<u>(986,626)</u>	<u>2,108,282</u>
Capital assets, being depreciated:				
Buildings	14,355,105	-	-	14,355,105
Improvements other than buildings	26,151,408	-	-	26,151,408
Infrastructure	38,575,932	-	-	38,575,932
Machinery and equipment	13,310,203	825,049	(655,671)	13,479,581
Total assets, being depreciated	<u>92,392,648</u>	<u>825,049</u>	<u>(655,671)</u>	<u>92,562,026</u>
Less accumulated depreciation for:				
Buildings	(6,195,555)	(355,944)	-	(6,551,499)
Improvements other than buildings	(23,660,245)	(325,189)	-	(23,985,434)
Infrastructure	(28,146,157)	(957,849)	-	(29,104,006)
Machinery and equipment	(10,455,046)	(1,510,451)	635,748	(11,329,749)
Total accumulated depreciation	<u>(68,457,003)</u>	<u>(3,149,433)</u>	<u>635,748</u>	<u>(70,970,688)</u>
Total capital assets, being depreciated, net	<u>23,935,645</u>	<u>(2,234,384)</u>	<u>(19,923)</u>	<u>21,591,388</u>
Governmental activities capital assets, net	<u>\$ 26,965,836</u>	<u>(2,259,667)</u>	<u>(1,006,549)</u>	<u>23,699,620</u>
Business type activities:				
Capital assets, not being depreciated:				
Land	\$ 682,762	-	-	682,762
Construction in progress	210,836	251,827	(29,804)	432,859
Total capital assets, not being depreciated:	<u>893,598</u>	<u>251,827</u>	<u>(29,804)</u>	<u>1,115,621</u>
Capital assets, being depreciated:				
Buildings	7,147,280	-	-	7,147,280
Improvements other than buildings	12,448,444	75,591	25,486	12,549,521
Infrastructure	9,263,448	-	-	9,263,448
Machinery and equipment	1,520,260	12,920	-	1,533,180
Total capital assets, being depreciated	<u>30,379,432</u>	<u>88,511</u>	<u>25,486</u>	<u>30,493,429</u>
Less accumulated depreciation for:				
Buildings	(4,255,184)	(160,310)	-	(4,415,494)
Improvements other than buildings	(5,783,860)	(462,712)	-	(6,246,572)
Infrastructure	(4,301,632)	(210,806)	-	(4,512,438)
Machinery and equipment	(900,048)	(124,157)	-	(1,024,205)
Total accumulated depreciation	<u>(15,240,724)</u>	<u>(957,985)</u>	<u>-</u>	<u>(16,198,709)</u>
Total capital assets, being depreciated, net	<u>15,138,708</u>	<u>(869,474)</u>	<u>25,486</u>	<u>14,294,720</u>
Business-type activities capital assets, net	<u>\$ 16,032,306</u>	<u>(617,647)</u>	<u>(4,318)</u>	<u>15,410,341</u>

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

NOTE 6: CAPITAL ASSETS (CONTINUED)

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

Government activities:	
Judicial	\$ 148,638
Financial administration	400,460
Law enforcement	113,610
Correction	513,613
Health and welfare	2,906
Cultural and recreation	41,013
Library	42,040
Maintenance	134,634
Highways and streets	962,369
Elections	-
Capital Projects	46,834
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of assets	<u>743,316</u>
Total depreciation expense – Governmental activities	\$ <u>3,149,433</u>
Business-type activities:	
Coliseum	\$ 578,899
Airport	<u>379,086</u>
Total depreciation expense – Business-type activities	<u>\$ 957,985</u>

NOTE 7: 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, 2015, pension expense was as follows:

Service cost	\$ 4,692,046
Interest on total pension liability	17,794,346
Effect of plan changes	(942,288)
Administrative expenses	144,215
Member contributions	(2,225,217)
Expected investment return net of investment expenses	(16,514,910)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(1,092,555)
Recognition of assumption changes or inputs	4,272,884
Recognition of investment gains or losses	851,481
Other	<u>606,472</u>
Pension expense	<u>\$ 7,586,474</u>

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of September 30, 2016, 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	\$ 1,945,904	-
Changes in assumptions	-	1,702,963
Net difference between projected and actual earnings	-	16,545,329
Contributions made subsequent to measurement date	-	5,401,759

\$5,401,759 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2016	\$ 4,031,811
2017	4,271,017
2018	4,272,884
2019	3,726,676
2020	-
Thereafter	-
Total	\$ 16,302,388

Plan Information

At December 31, 2015, the County had 673 current and 658 former employees and 705 retirees participating in the Plan.

Actuarial Assumptions

The actuarial assumptions that determine the total pension liability as of December 31, 2015, 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, 2016

NOTE 7: 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	Varies by age of service. 4.9% over career including inflation
Investment rate of return	8.10%, net of investment expense, including inflation.
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 GASB calculations. No assumption for future cost-of-living adjustments 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, 2016

NOTE 7: 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	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.1%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

- (1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.
- (2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliff water's 2016 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, 2016

NOTE 7: 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	\$ 258,132,548	231,404,663	208,951,304
Fiduciary net position	196,580,076	196,580,076	196,580,076
Net pension liability/(asset)	\$ 61,552,472	34,824,587	12,371,228

NOTE 8: 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.

For fiscal year 2016, the Commissioners' Court approved transferring Medicare retirees' age 65 or more from the County's Self Funded Health Plan to a Medicare supplement plan.

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, 2016, retirees paid a premium of \$75 and paid \$260 per month for their dependent coverage.

The rates are set annually by the Commissioners Court based on the combination of premiums and prior year costs of the self-funded portion of the plan. The plan is funded on a pay-as-you-go basis. For the year ended, September 30, 2016, the County contributed \$2,192,923, while the retirees' contributions were \$226,382 for a total contribution of \$2,419,305. Administrative costs are provided through the annual rate calculation.

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Annual OPEB Cost

The County's annual other post-employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008. The annual OPEB cost for the fiscal year ended September 30, 2016, is as follows:

Annual required contribution	\$	6,651,150
Interest on OPEB Obligation		1,368,232
Adjustment to ARC		<u>(1,825,840)</u>
Annual OPEB cost (expense) end of year		6,193,542
Net estimated employer contributions		<u>(2,270,711)</u>
Increase in net OPEB obligation		3,922,831
Net OPEB obligation – as of beginning of the year		<u>30,405,158</u>
Net OPEB obligation (asset) – as of end of year	\$	<u><u>34,327,989</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, 2016 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, 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
September 30, 2016	6,193,542	2,270,711	36.7%	34,327,989

Funded Status and Funding Progress

The funded status of the County's retiree health care plan, as of December 31, 2014, 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, 2016**

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods and Assumptions (continued)

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

Actuarial Methods and Assumptions	
Inflation rate	3.00% per annum
Investment rate of return	4.50%, per annum, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level Dollar
Amortization period	30-year open amortization
Payroll grown	N/A
Non-Medicare trend	Initial rate of 7.25%, declining 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 9: INTERFUND TRANSACTIONS

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

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

Individual fund interfund receivable and payable balances at September 30, 2016, arising from these transactions, were as follows:

Receivable Fund	Payable Fund	Amount
General	FMLR	\$ 343
	Debt Service	52
	Senior Citizen IIIC	5,129
	Immunization	621
	Sheriff HITDA	6,238
	PPCPS/Hazard	11,881
FMLR	General	2,524
	Debt Service	501
Debt Service	General	209
Airport	General	5,396
	FMLR	11
	Debt service	23
Certz Grant	FMLR	1,069,792
Records Management	General	12,886
Community & Rural Health	General	4,977
Ector County Coliseum	General	2,764
	FMLR	90
	Debt Service	195
Epidemiology	General	21,502
	Immunization	2,405
Westmore Water Project	General	176,769
CPS - Unique	General	857
		857
Total		\$ 1,325,165

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**ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016**

NOTE 9: INTERFUND TRANSACTIONS (CONTINUED)

Interfund transfers for the year ended September 30, 2016, are as follows:

Transfers Out:	Transfer In:				Total
	General	FMLR	Capital Projects	Nonmajor Governmental	
General	\$ -	-	350,000	946,104	1,296,104
FMLR	-	-	250,000	-	250,000
Capital Projects	-	-	-	-	-
Nonmajor Governmental	6,322	2,678	-	-	9,000
Airport	45,565	-	-	-	45,565
Total	\$ 51,887	2,678	600,000	946,104	1,600,669

NOTE 10: LONG-TERM LIABILITIES

GOVERNMENTAL ACTIVITIES:

The following is a summary of debt transactions for governmental activities of the County for the year ended September 30, 2016:

	Balance, October 1, 2015 As restated	Additions	Reductions	Balance, September 30, 2016	Due Within One Year
Tax Notes – Series 2010	\$ 2,425,000	-	1,200,000	1,225,000	1,225,000
Tax Notes – Series 2012	2,945,000	-	1,460,000	1,485,000	1,485,000
Tax Notes – Series 2015	8,800,000	-	75,000	8,725,000	90,000
Compensated Absences	1,145,051	144,529	-	1,289,580	1,289,580
Net OPEB Obligation	30,405,158	3,922,831	-	34,327,989	-
Net Pension Liability	17,676,088	17,148,499	-	34,824,587	-
Total	\$ 63,396,297	21,215,859	2,735,000	81,877,156	4,089,580

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, 2016

NOTE 10: LONG-TERM LIABILITIES (CONTINUED)

BUSINESS-TYPE ACTIVITIES:

The following is a summary of debt transactions for the business-type activities of the County for the year ended September 30, 2016:

	Balance, October 1, 2015	Additions	Reductions	Balance, September 30, 2016	Due Within One Year
Compensated Absences	\$ 28,279	192,450	191,788	28,941	28,941

Tax Notes at September 30, 2016, 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	2.25%	2/15/2017	1,225,000	1,225,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2012	5,740,000	1.55%	2/15/2017	1,485,000	1,485,000
Tax Notes Serviced by Tax Collections Tax Notes – Series 2015	8,800,000	1.25%	2/15/2017	8,725,000	90,000
		1.25%	2/15/2018		2,840,000
		1.25%	2/15/2019		2,880,000
		1.25%	2/15/2020		2,915,000

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 10: LONG-TERM LIABILITIES (CONTINUED)

Principal payments are due annually for General Obligation Bonds and Tax Notes on February 15 and interest payments are due semiannually on February 15 and August 15. The annual requirements to amortize all outstanding bonded debt as of September 30, 2016, are as follows:

	Principal	Interest	Total
<u>Tax Notes – Series 2010</u>			
Year Ending September 30, 2017	\$ 1,225,000	13,781	1,238,781
	\$ 1,225,000	13,781	1,238,781
 <u>Tax Notes – Series 2012</u>			
Year Ending September 30, 2017	\$ 1,485,000	11,509	1,496,509
	\$ 1,485,000	11,509	1,496,509
 <u>Tax Notes – Series 2015</u>			
Year Ending September 30, 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
	\$ 8,725,000	271,345	8,996,345

The issuance of the Tax Notes 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, 2016**

NOTE 11: DEFERRED COMPENSATION PLAN

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

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

NOTE 12: RISK MANAGEMENT

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

During the fiscal years ended September 30, 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, 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	297,039	100,000
Insured claims, (Including IBNRs)	(5,036,912)	88,750
Claim payments	<u>5,034,495</u>	<u>(88,750)</u>
Unpaid claims, September 30, 2016	<u>\$ 294,622</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, 2016

NOTE 13: CONTINGENCIES

Federally Assisted Programs – Compliance Audits

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

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

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

Litigation

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 14: FUND BALANCES

Fund balances are presented in the following categories: nonspendable, restricted committed, assigned, and unassigned as described in Note 1. The following detail of fund balances for all the major and nonmajor governmental funds at September 30, 2016:

	General Fund	Farm to Market Lateral Road Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Fund Balances:						
Nonspendable:						
Inventories	\$ 16,685	-	-	-	-	\$ 16,685
Prepays	21,214	-	-	-	350	21,564
Total Nonspendable	<u>37,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>38,249</u>
Restricted for:						
Creditors	1,362,654	39,430	-	159,146	249,860	1,811,090
Imposed by law	660,445	3,550,085	-	18,522	2,882,676	7,111,728
Debt service	-	-	180,455	-	-	180,455
Total Restricted	<u>2,023,099</u>	<u>3,589,515</u>	<u>180,455</u>	<u>177,668</u>	<u>3,132,536</u>	<u>9,103,273</u>
Committed for:						
Program purposes	216,895	-	-	9,760,545	35,524	10,012,964
Assigned to:						
County Operations	844,266	182,252	-	117,150	13,958	1,157,626
Unassigned	9,385,726	-	-	547,349	(1,957,160)	7,975,915
Total Fund Balance	<u>\$ 12,507,885</u>	<u>3,771,767</u>	<u>180,455</u>	<u>10,602,712</u>	<u>1,225,208</u>	<u>\$ 28,288,027</u>

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

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

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

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ECTOR COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

NOTE 14: FUND BALANCES (CONTINUED)

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

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

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

NOTE 15: SUBSEQUENT EVENTS

Management of the County has performed an evaluation of the County's activity through March 13, 2017, 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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 42,845,010	42,845,010	42,049,099	(795,911)
Fines and Forfeitures	1,882,000	1,882,000	1,694,527	(187,473)
Licenses and Permits	309,000	309,000	227,976	(81,024)
Intergovernmental Charges	1,835,662	1,918,110	1,888,943	(29,167)
Charges for Current Services	8,668,800	8,668,800	8,603,978	(64,822)
Investment Income	40,000	40,000	126,515	86,515
Other	430,000	1,776,033	1,371,376	(404,657)
Total Revenues	<u>56,010,472</u>	<u>57,438,953</u>	<u>55,962,414</u>	<u>(1,476,539)</u>
EXPENDITURES				
Current				
Administrative	1,559,553	1,522,330	1,499,250	23,080
Judicial	12,795,317	13,375,367	12,781,808	593,559
Financial Administration	5,142,357	5,200,327	4,948,024	252,303
Law Enforcement	8,087,806	8,102,693	7,905,173	197,520
Correction	15,917,588	16,785,288	16,517,731	267,557
Health and Welfare	1,800,992	1,826,656	1,678,064	148,592
Fire Protection	893,032	893,032	891,896	1,136
Culture and Recreation	733,418	743,897	715,343	28,554
Library	1,789,104	1,789,104	1,647,593	141,511
Maintenance	6,249,515	8,172,161	7,187,094	985,069
Conservation of Natural Resources	154,446	154,446	152,709	1,737
Nondepartmental	454,534	536,963	524,494	12,469
Total Current	<u>55,577,662</u>	<u>59,102,264</u>	<u>56,449,179</u>	<u>2,683,085</u>
Capital Outlay	21,844	72,305	62,629	9,676
Total Expenditures	<u>55,599,506</u>	<u>59,174,569</u>	<u>56,511,808</u>	<u>2,662,761</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>410,966</u>	<u>(1,735,616)</u>	<u>(549,394)</u>	<u>1,186,222</u>
Other Financing Sources (Uses)				
Transfers In	19,000	19,000	51,887	32,887
Transfers (Out)	(1,305,104)	(1,305,104)	(1,305,104)	-
Total Other Financing Sources (Uses)	<u>(1,286,104)</u>	<u>(1,286,104)</u>	<u>(1,253,217)</u>	<u>32,887</u>
Net Change in Fund Balance	(875,138)	(3,021,720)	(1,802,611)	1,219,109
Fund Balance, Beginning of Year	<u>14,310,496</u>	<u>14,310,496</u>	<u>14,310,496</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 13,435,358</u>	<u>11,288,776</u>	<u>12,507,885</u>	<u>1,219,109</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Property Tax, Penalties and Interest	\$ 1,401,022	1,401,022	1,374,902	(26,120)
Intergovernmental Charges	466,000	466,000	465,825	(175)
Charges for Current Services	1,723,499	1,723,499	1,706,691	(16,808)
Investment Income	5,000	5,000	18,149	13,149
Other Revenues	-	-	6,079	6,079
Total Revenues	<u>3,595,521</u>	<u>3,595,521</u>	<u>3,571,646</u>	<u>(23,875)</u>
EXPENDITURES				
Current Highways and Streets				
Salaries	1,274,467	1,275,188	1,031,512	243,676
Employee Benefits	611,553	611,404	557,612	53,792
Allowances	1,200	1,200	1,200	-
Departmental Supplies and Expenses	36,910	45,853	26,775	19,078
Shop Maintenance and Repairs	156,831	148,757	6,650	142,107
Professional Services	51,540	138,120	53,816	84,304
Utilities	17,650	17,650	13,926	3,724
Insurance	57,151	57,168	47,642	9,526
Other	1,500	1,500	-	1,500
Infrastructure	<u>2,000,000</u>	<u>2,000,000</u>	<u>587,730</u>	<u>1,412,270</u>
Total Highways and Streets	4,208,802	4,296,840	2,326,863	1,969,977
Maintenance				
Vehicle Maintenance and Repairs	<u>714,480</u>	<u>714,480</u>	<u>714,480</u>	<u>-</u>
Total Expenditures	<u>4,923,282</u>	<u>5,011,320</u>	<u>3,041,343</u>	<u>1,969,977</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,327,761)</u>	<u>(1,415,799)</u>	<u>530,303</u>	<u>1,946,102</u>
Other Financing Sources				
Transfers In	5,000	5,000	2,678	(2,322)
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>(247,322)</u>	<u>(2,322)</u>
Net Change in Fund Balance	(1,572,761)	(1,660,799)	282,981	1,943,780
Fund Balance, Beginning of Year	<u>3,488,786</u>	<u>3,488,786</u>	<u>3,488,786</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,916,025</u>	<u>1,827,987</u>	<u>3,771,767</u>	<u>1,943,780</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, 2016

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
FOR THE TWO YEARS ENDED SEPTEMBER 30, 2016

	Year Ended September:									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service costs	\$ 4,692,045	4,471,872	N/A							
Interest on total pension liability	17,794,346	17,092,143								
Effect of plan changes	(942,288)	-	N/A							
Effect of assumption changes or inputs	2,554,444	-	N/A							
Effect of economic/demographic (gains) or losses	(2,560,045)	(717,619)	N/A							
Benefit payments/refunds of contributions	<u>(13,195,875)</u>	<u>(12,959,826)</u>	N/A							
Net changes in total pension liability	8,342,627	7,886,570	N/A							
Total pension liability, beginning	223,062,036	215,175,465	N/A							
Total pension liability, ending (a)	231,404,663	223,062,036	N/A							
Fiduciary Net Position										
Employer contributions	5,033,938	4,708,962	N/A							
Member contributions	2,225,217	2,071,475	N/A							
Investment income net of investment expenses	(2,118,465)	13,265,027	N/A							
Benefit payments/refunds of contributions	(13,195,875)	(12,959,826)	N/A							
Administrative expenses	(144,215)	(155,513)	N/A							
Other	<u>(606,472)</u>	<u>(416,746)</u>	N/A							
Net changes in fiduciary net position	(8,805,872)	6,513,379	N/A							
Fiduciary net position, beginning	205,385,948	198,872,569	N/A							
Fiduciary net position, ending (b)	195,580,076	205,385,948	N/A							
Net pension liability / (asset), ending= (a) – (b)	\$ 34,824,587	17,676,088	N/A							
Fiduciary net position as a % of total pension asset	84.95%	92.08%	N/A							
Pensionable covered payroll	\$ 31,788,813	29,592,501	N/A							
Net pension asset as a % of covered payroll	109.55%	59.73%	N/A							

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**ECTOR COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
YEAR ENDED SEPTEMBER 30, 2016**

Year Ended 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%
2015	5,032,169	5,033,938	(1,769)	31,788,813	15.8%

(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.

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
- Employee Enrichment
- CA Pre-Trial Intervention Fund
- District Clerk Records Management
- District Clerk Archive

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

State and Federal Grant Programs:

- TJJD Grant S
- TJJD Grant A Basic Supervision
- Senior Nutrition Program
- JAG Grant Fund
- TJJD Grant A Mental Health
- Community and Rural Health Fund
- TJJD Grant A Comm. Program
- Immunization Fund
- CPS – Unique
- Juvenile IV-E Program
- TJJD Grant A Pre & Post
- CERTZ Grant
- TJJD Grant N
- Health Epidemiology
- Sheriff HIDTA
- TJJD Grant A Community Diversion
- PPCPS/Hazards
- CPS/Ebola

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
TAXES				
Property Taxes	\$ 42,420,802	42,420,802	41,524,287	(896,515)
Interest and Penalties	<u>424,208</u>	<u>424,208</u>	<u>524,812</u>	<u>100,604</u>
Total Taxes	<u>42,845,010</u>	<u>42,845,010</u>	<u>42,049,099</u>	<u>(795,911)</u>
FINES AND FORFEITURES	1,882,000	1,882,000	1,694,527	(187,473)
LICENSES AND PERMITS	309,000	309,000	227,976	(81,024)
INITERGOVERNMENTAL CHARGES	1,835,662	1,918,110	1,888,943	(29,167)
CHARGES FOR CURRENT SERVICES				
Judicial Fees	1,323,900	1,323,900	1,500,416	176,516
Tax Assessor Collector Fees	3,100,000	3,100,000	2,798,387	(301,613)
Law Enforcement Fees	418,200	418,200	498,766	80,566
Correctional Fees	2,576,000	2,576,000	2,522,795	(53,205)
Health Department Services	258,000	258,000	227,141	(30,859)
County Portion State Fees	214,000	214,000	209,838	(4,162)
Other Services	<u>778,700</u>	<u>778,700</u>	<u>846,635</u>	<u>67,935</u>
Total Charges for Current Services	<u>8,668,800</u>	<u>8,668,800</u>	<u>8,603,978</u>	<u>(64,822)</u>
INVESTMENT INCOME	40,000	40,000	126,515	86,515
OTHER	<u>430,000</u>	<u>1,776,033</u>	<u>1,371,376</u>	<u>(404,657)</u>
Total Revenues	<u>\$ 56,010,472</u>	<u>57,438,953</u>	<u>55,962,414</u>	<u>(1,476,539)</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE				
County Judge				
Salaries	\$ 240,412	209,272	209,068	204
Employee Benefits	94,509	87,318	87,024	294
Auto Allowance	6,300	6,550	6,550	-
Travel and Education	3,000	3,000	2,819	181
Departmental Supplies and Expenditures	2,251	3,201	2,729	472
Professional Services	1,035	1,035	800	235
Utilities	300	300	268	32
Insurance	1,091	999	631	368
Total County Judge	<u>348,898</u>	<u>311,675</u>	<u>309,889</u>	<u>1,786</u>
Commissioners' Court				
Salaries	86,981	86,981	86,950	31
Employee Benefits	45,177	45,177	44,799	378
Auto Allowance	900	900	900	-
Professional Services	1,800	1,800	1,527	273
Departmental Supplies and Expenditures	1,898	1,898	1,898	-
Utilities	300	300	275	25
Insurance	404	404	395	9
Total Commissioners' Court	<u>137,460</u>	<u>137,460</u>	<u>136,744</u>	<u>716</u>
Commissioner Precinct #1				
Salaries	53,438	53,438	53,419	19
Employee Benefits	26,057	26,167	26,166	1
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,000	2,000	-
Departmental Supplies and Expenditures	50	50	43	7
Professional Services	510	510	500	10
Utilities	150	150	136	14
Insurance	212	212	206	6
Total Commissioner Precinct #1	<u>87,817</u>	<u>87,927</u>	<u>87,870</u>	<u>57</u>
Commissioner Precinct #2				
Salaries	55,049	55,049	55,029	20
Employee Benefits	26,432	26,322	26,143	179
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,000	1,877	123
Departmental Supplies and Expenditures	50	50	50	-
Professional Services	510	510	500	10
Utilities	150	150	136	14
Insurance	218	218	211	7
Total Commissioner Precinct #2	<u>89,809</u>	<u>89,699</u>	<u>89,346</u>	<u>353</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
ADMINISTRATIVE (Continued)				
Commissioner Precinct #3				
Salaries	\$ 54,249	54,249	54,229	20
Employee Benefits	26,246	26,246	26,044	202
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,000	2,000	-
Departmental Supplies and Expenditures	50	50	42	8
Professional Services	510	510	500	10
Utilities	150	150	136	14
Insurance	215	215	208	7
Total Commissioner Precinct #3	<u>88,820</u>	<u>88,820</u>	<u>88,559</u>	<u>261</u>
Commissioner Precinct #4				
Salaries	55,445	55,445	55,425	20
Employee Benefits	26,524	26,524	26,164	360
Auto Allowance	5,400	5,400	5,400	-
Travel and Education	2,000	2,060	2,059	1
Departmental Supplies and Expenditures	50	-	-	-
Professional Services	610	600	600	-
Utilities	150	150	137	13
Insurance	219	219	213	6
Total Commissioner Precinct #4	<u>90,398</u>	<u>90,398</u>	<u>89,998</u>	<u>400</u>
Project Manager				
Salaries	109,128	109,128	109,089	39
Employee Benefits	51,660	51,660	51,279	381
Auto Allowance	6,600	6,600	6,600	-
Travel and Education	1,400	1,400	-	1,400
Departmental Supplies and Expenditures	980	980	846	134
Utilities	350	350	289	61
Insurance	533	533	521	12
Total Project Manager	<u>170,651</u>	<u>170,651</u>	<u>168,624</u>	<u>2,027</u>
Human Resources				
Salaries	316,642	316,642	309,568	7,074
Employee Benefits	148,286	148,286	146,037	2,249
Auto Allowance	1,800	1,800	1,800	-
Professional Services	50,250	50,250	49,063	1,187
Other	12,515	12,040	7,831	4,209
Travel and Education	3,925	3,854	2,061	1,793
Departmental Supplies and Expenditures	9,868	10,343	9,507	836
Utilities	950	950	881	69
Insurance	1,464	1,535	1,472	63
Total Personnel	<u>545,700</u>	<u>545,700</u>	<u>528,220</u>	<u>17,480</u>
Total Administrative	<u>1,559,553</u>	<u>1,522,330</u>	<u>1,499,250</u>	<u>23,080</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL				
70th District Court				
Salaries	\$ 193,181	193,181	155,350	37,831
Employee Benefits	93,590	93,590	84,560	9,030
Travel and Education	2,500	2,500	1,422	1,078
Departmental Supplies and Expenditures	2,086	2,083	1,199	884
Professional Services	485	485	330	155
Utilities	300	303	303	-
Insurance	1,529	1,529	756	773
Total 70 th District Court	<u>293,671</u>	<u>293,671</u>	<u>243,920</u>	<u>49,751</u>
161st District Court				
Salaries	195,265	195,265	183,166	12,099
Employee Benefits	94,007	94,007	90,521	3,486
Travel and Education	3,100	3,100	2,789	311
Departmental Supplies and Expenditures	2,760	2,759	2,175	584
Professional Services	370	370	30	340
Utilities	300	301	300	1
Insurance	1,462	1,462	1,166	296
Total 161 st District Court	<u>297,264</u>	<u>297,264</u>	<u>280,147</u>	<u>17,117</u>
244th District Court				
Salaries	185,161	185,161	178,996	6,165
Employee Benefits	91,723	91,723	90,466	1,257
Travel and Education	2,960	2,960	2,416	544
Departmental Supplies and Expenditures	2,641	3,532	2,792	740
Professional Services	560	560	395	165
Utilities	300	316	315	1
Insurance	1,421	1,421	1,268	153
Total 244 th District Court	<u>284,766</u>	<u>285,673</u>	<u>276,648</u>	<u>9,025</u>
358th District Court				
Salaries	198,349	198,349	180,576	17,773
Employee Benefits	94,793	94,793	90,209	4,584
Travel and Education	3,500	3,500	3,485	15
Departmental Supplies and Expenditures	2,036	2,028	1,772	256
Professional Services	595	595	575	20
Utilities	300	308	307	1
Insurance	1,482	1,482	1,082	400
Total 358 th District Court	<u>301,055</u>	<u>301,055</u>	<u>278,006</u>	<u>23,049</u>
446th District Court				
Salaries	145,752	178,071	174,828	3,243
Employee Benefits	58,358	70,999	70,497	502
Travel and Education	3,500	3,500	3,466	34
Departmental Supplies and Expenditures	5,036	7,418	6,240	1,178
Professional Services	595	595	240	355
Utilities	300	300	137	163
Insurance	566	1,126	954	172
Total 446 th District Court	<u>214,107</u>	<u>262,009</u>	<u>256,362</u>	<u>5,647</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
District Clerk				
Salaries	\$ 999,461	999,461	919,730	79,731
Employee Benefits	577,843	577,843	559,186	18,657
Auto Allowance	5,100	5,100	5,100	-
Travel and Education	9,200	9,200	8,177	1,023
Departmental Supplies and Expenditures	88,466	89,744	81,916	7,828
Professional Services	470	470	445	25
Utilities	2,500	2,511	2,511	-
Insurance	4,543	4,685	4,210	475
Total District Clerk	<u>1,687,583</u>	<u>1,689,014</u>	<u>1,581,275</u>	<u>107,739</u>
District Attorney				
Salaries	1,918,424	1,927,122	1,745,855	181,267
Employee Benefits	817,527	817,527	772,795	44,732
Auto Allowance	7,800	7,800	7,744	56
Travel and Education	4,500	4,500	4,467	33
Departmental Supplies and Expenditures	79,382	79,382	65,892	13,490
Professional Services	7,000	7,000	4,042	2,958
Legal Services	42,000	45,000	32,991	12,009
Utilities	6,530	6,530	2,568	3,962
Insurance	9,335	9,335	8,592	743
Total District Attorney	<u>2,892,498</u>	<u>2,904,196</u>	<u>2,644,946</u>	<u>259,250</u>
County Court at Law #1				
Salaries	256,777	287,667	287,565	102
Employee Benefits	96,852	104,043	101,996	2,047
Travel and Education	2,500	2,500	1,088	1,412
Departmental Supplies and Expenditures	2,063	2,063	1,476	587
Professional Services	365	365	35	330
Utilities	300	300	256	44
Insurance	1,206	1,348	1,028	320
Total County Court at Law #1	<u>360,063</u>	<u>398,286</u>	<u>393,444</u>	<u>4,842</u>
County Court at Law #2				
Salaries	288,741	288,741	288,637	104
Employee Benefits	104,292	104,292	101,738	2,554
Travel and Education	2,500	2,500	2,500	-
Departmental Supplies and Expenditures	1,986	1,986	1,867	119
Professional Services	336	336	235	101
Utilities	350	350	308	42
Insurance	1,247	1,247	980	267
Total County Court at Law #2	<u>399,452</u>	<u>399,452</u>	<u>396,265</u>	<u>3,187</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Child Protection Services Court				
Departmental Supplies and Expenditures	\$ 150	150	92	58
Total Child Protection Services Court	<u>150</u>	<u>150</u>	<u>92</u>	<u>58</u>
County Clerk				
Salaries	677,147	677,147	654,917	22,230
Employee Benefits	379,975	379,975	373,393	6,582
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	5,245	5,245	4,330	915
Departmental Supplies and Expenditures	36,365	41,418	35,466	5,952
Professional Services	11,309	11,309	11,309	-
Utilities	1,650	1,660	1,659	1
Insurance	3,088	3,088	2,895	193
Total County Clerk	<u>1,118,679</u>	<u>1,123,742</u>	<u>1,087,869</u>	<u>35,873</u>
County Attorney				
Salaries	956,370	957,414	953,197	4,217
Employee Benefits	422,998	422,998	422,759	239
Auto Allowance	11,250	11,250	10,913	337
Travel and Education	2,500	2,500	2,029	471
Departmental Supplies and Expenditures	19,560	20,391	14,848	5,543
Professional Services	10,500	10,500	7,921	2,579
Utilities	1,700	1,700	1,512	188
Insurance	3,718	4,194	4,151	43
Total County Attorney	<u>1,428,596</u>	<u>1,430,947</u>	<u>1,417,330</u>	<u>13,617</u>
Justice of the Peace – Precinct #1				
Salaries	153,999	153,998	153,619	379
Employee Benefits	73,585	73,585	73,092	493
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,500	2,500	2,500	-
Departmental Supplies and Expenditures	4,700	4,700	4,171	529
Professional Services	100	100	100	-
Utilities	300	300	262	38
Insurance	680	680	561	119
Other	40	40	37	3
Total Justice of the Peace – Precinct #1	<u>240,954</u>	<u>240,954</u>	<u>239,392</u>	<u>1,562</u>
Justice of the Peace – Precinct #2				
Salaries	104,795	104,795	104,086	709
Employee Benefits	50,569	50,569	49,968	601
Auto Allowance	6,250	6,250	6,250	-
Travel and Education	1,500	1,500	-	1,500
Departmental Supplies and Expenditures	1,800	1,800	1,331	469
Professional Services	155	155	135	20
Utilities	200	200	182	18
Insurance	443	443	345	98
Total Justice of the Peace – Precinct #2	<u>165,712</u>	<u>165,712</u>	<u>162,297</u>	<u>3,415</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
JUDICIAL (Continued)				
Justice of the Peace – Precinct #3				
Salaries	\$ 122,923	122,923	99,745	23,178
Employee Benefits	53,991	53,991	48,591	5,400
Auto Allowance	5,050	5,050	5,050	-
Travel and Education	1,800	1,800	525	1,275
Departmental Supplies and Expenditures	2,400	2,400	2,404	(4)
Professional Services	150	150	60	90
Utilities	200	200	179	21
Insurance	538	538	368	170
Total Justice of the Peace – Precinct #3	<u>187,052</u>	<u>187,052</u>	<u>156,922</u>	<u>30,130</u>
Justice of the Peace – Precinct #4				
Salaries	142,184	142,183	142,133	50
Employee Benefits	71,353	71,353	70,813	540
Auto Allowance	5,050	5,051	5,050	1
Travel and Education	2,500	2,500	1,883	617
Departmental Supplies and Expenditures	5,500	5,818	4,915	903
Professional Services	185	185	100	85
Utilities	300	300	280	20
Insurance	608	608	487	121
Other	75	75	37	38
Total Justice of the Peace – Precinct #4	<u>227,755</u>	<u>228,073</u>	<u>225,698</u>	<u>2,375</u>
County and District Court Jury				
Departmental Supplies and Expenditures	4,000	16,707	16,593	114
Professional Service	56,000	17,599	15,232	2,367
Jury Service	98,000	202,296	202,296	-
Total County and District Court Jury	<u>158,000</u>	<u>236,602</u>	<u>234,121</u>	<u>2,481</u>
Medical Examiner				
Salaries	239,969	257,085	257,084	1
Employee Benefits	117,427	121,244	121,243	1
Auto Allowance	2,400	2,400	2,100	300
Travel and Education	97,800	97,500	96,812	688
Departmental Supplies and Expenditures	6,004	6,004	5,422	582
Professional Services	264,600	243,766	221,118	22,648
Legal Expenses	500	500	410	90
Utilities	2,200	2,200	2,076	124
Insurance	3,789	4,045	4,044	1
Total Medical Examiner	<u>734,689</u>	<u>734,744</u>	<u>710,309</u>	<u>24,435</u>
Non Dept Judicial				
Departmental Supplies and Expenditures	58,647	59,010	59,009	1
Professional Services	1,612,500	1,990,227	1,990,224	3
Legal Services	132,124	147,534	147,532	2
Total Other Judicial	<u>1,803,271</u>	<u>2,196,771</u>	<u>2,196,765</u>	<u>6</u>
Total Judicial	<u>12,795,317</u>	<u>13,375,367</u>	<u>12,781,808</u>	<u>593,559</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION				
County Auditor				
Salaries	\$ 444,303	444,303	443,083	1,220
Employee Benefits	203,281	203,281	201,619	1,662
Auto Allowance	4,200	4,200	4,200	-
Travel and Education	4,600	4,500	4,499	1
Departmental Supplies and Expenditures	5,087	5,012	4,359	653
Professional Services	375	375	355	20
Utilities	1,150	1,150	1,103	47
Insurance	2,062	2,237	2,197	40
Total County Auditor	<u>665,058</u>	<u>665,058</u>	<u>661,415</u>	<u>3,643</u>
County Treasurer				
Salaries	135,561	136,711	135,589	1,122
Employee Benefits	69,025	69,505	69,133	372
Auto Allowance	3,900	3,900	3,900	-
Travel and Education	2,830	2,830	2,206	624
Departmental Supplies and Expenditures	12,699	11,069	8,967	2,102
Professional Services	200	200	150	50
Utilities	450	450	411	39
Insurance	933	933	914	19
Total County Treasurer	<u>225,598</u>	<u>225,598</u>	<u>221,270</u>	<u>4,328</u>
Tax Assessor Collector				
Salaries	586,229	586,229	548,779	37,450
Employee Benefits	322,489	322,489	312,859	9,630
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	3,000	3,000	2,700	300
Departmental Supplies and Expenditures	117,571	117,571	117,409	162
Professional Services	200	200	195	5
Utilities	2,250	2,250	2,127	123
Insurance	2,634	2,634	2,425	209
Total Tax Assessor Collector	<u>1,037,073</u>	<u>1,037,073</u>	<u>989,194</u>	<u>47,879</u>
Purchasing Department				
Salaries	267,098	267,098	266,530	568
Employee Benefits	124,122	124,122	123,773	349
Auto Allowance	2,700	2,700	2,700	-
Travel and Education	4,800	4,800	2,835	1,965
Departmental Supplies and Expenditures	6,600	6,600	3,424	3,176
Professional Services	975	975	940	35
Utilities	750	750	711	39
Insurance	1,240	1,240	1,209	31
Other	7,000	7,000	6,946	54
Total Purchasing Department	<u>415,285</u>	<u>415,285</u>	<u>409,068</u>	<u>6,217</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
FINANCIAL ADMINISTRATION (Continued)				
Compliance Department				
Salaries	\$ 176,891	176,891	176,849	42
Employee Benefits	102,977	102,977	102,838	139
Travel and Education	2,500	2,500	2,309	191
Departmental Supplies and Expenditures	23,593	23,556	16,808	6,748
Professional Services	10,050	10,050	4,007	6,043
Utilities	500	537	536	1
Insurance	813	813	795	18
Other	2,500	2,500	-	2,500
Total Compliance Department	<u>319,824</u>	<u>319,824</u>	<u>304,142</u>	<u>15,682</u>
Information Technology				
Salaries	532,886	532,886	461,987	70,899
Employee Benefits	232,383	232,383	211,455	20,928
Auto Allowance	1,200	1,200	1,200	-
Travel and Education	21,600	14,100	13,281	819
Departmental Supplies and Expenditures	899,173	921,230	880,221	41,009
Professional Services	128,806	139,004	129,164	9,840
Utilities	27,000	27,000	21,332	5,668
Insurance	2,455	2,455	2,112	343
Other	12,480	12,480	12,480	-
Total Information Technology	<u>1,857,983</u>	<u>1,882,738</u>	<u>1,733,232</u>	<u>149,506</u>
Non Dept Financial				
Employee Benefits	-	1,604	1,569	35
Allowances	-	6,750	6,750	-
Travel and Education	2,000	7,390	7,389	1
Departmental Supplies and Expenditures	484,580	504,316	504,313	3
Professional Services	96,956	96,209	96,208	1
Legal Expense	8,000	2,919	2,919	-
insurance	-	120	112	8
Total Other Services	<u>591,536</u>	<u>619,308</u>	<u>619,260</u>	<u>48</u>
Economic Development				
Professional Services	30,000	30,000	5,000	25,000
Other	-	5,443	5,443	-
Total Economic Development	<u>30,000</u>	<u>35,443</u>	<u>10,443</u>	<u>25,000</u>
Total Financial Administration	<u>5,142,357</u>	<u>5,200,327</u>	<u>4,948,024</u>	<u>252,303</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
LAW ENFORCEMENT				
Sheriff				
Salaries	\$ 5,021,607	5,021,607	4,941,400	80,207
Employee Benefits	2,342,866	2,342,866	2,308,624	34,242
Travel and Education	21,000	21,000	20,336	664
Departmental Supplies and Expenditures	178,298	192,651	133,840	58,811
Professional Services	500	500	165	335
Legal Services	8,000	8,000	5,702	2,298
Utilities	24,100	24,100	21,238	2,862
Insurance	83,750	84,034	80,543	3,491
Other	1,525	1,525	1,515	10
Total Sheriff	<u>7,681,646</u>	<u>7,696,283</u>	<u>7,513,363</u>	<u>182,920</u>
Animal Control				
Salaries	190,432	192,611	192,611	-
Employee Benefits	93,768	94,120	93,780	340
Travel and Education	2,500	2,500	1,508	992
Departmental Supplies and Expenditures	35,871	33,325	21,076	12,249
Utilities	1,800	1,800	1,131	669
Insurance	3,560	3,575	3,574	1
Total Animal Control	<u>327,931</u>	<u>327,931</u>	<u>313,680</u>	<u>14,251</u>
Constables				
Salaries	7,279	7,279	7,231	48
Employee Benefits	54,767	54,767	54,764	3
Auto Allowance	15,600	15,850	15,688	162
Insurance	583	583	447	136
Total Constables	<u>78,229</u>	<u>78,479</u>	<u>78,130</u>	<u>349</u>
Total Law Enforcement	<u>8,087,806</u>	<u>8,102,693</u>	<u>7,905,173</u>	<u>197,520</u>
CORRECTION				
Jail				
Salaries	5,509,008	5,598,238	5,598,236	2
Employee Benefits	2,852,081	2,852,810	2,852,809	1
Travel and Education	70,000	57,594	57,253	341
Departmental Supplies and Expenditures	301,962	296,316	281,471	14,845
Professional Services	1,800,000	2,559,354	2,559,354	-
Utilities	9,550	5,776	4,380	1,396
Insurance	100,620	102,251	101,912	339
Total Jail	<u>10,643,221</u>	<u>11,472,339</u>	<u>11,455,415</u>	<u>16,924</u>
Jail Medical Services				
Salaries	687,907	687,907	639,288	48,619
Employee Benefits	320,807	307,387	307,380	7
Departmental Supplies and Expenditures	255,000	279,323	279,070	253
Professional Services	63,000	54,000	54,000	-
Insurance	3,162	3,162	2,708	454
Total Jail Medical Services	<u>1,329,876</u>	<u>1,331,779</u>	<u>1,282,446</u>	<u>49,333</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CORRECTION (Continued)				
Post Sentence Monitoring				
Salaries	\$ 313,150	313,150	249,730	63,420
Employee Benefits	147,054	147,054	131,896	15,158
Travel and Education	4,500	4,500	1,413	3,087
Departmental Supplies and Expenditures	19,182	26,751	12,239	14,512
Professional Services	325,000	325,000	221,650	103,350
Utilities	1,000	1,000	426	574
Insurance	5,289	5,289	4,142	1,147
Total Post Sentence Monitoring	<u>815,175</u>	<u>822,744</u>	<u>621,496</u>	<u>201,248</u>
Adult Probation Department				
Utilities	2,250	2,250	2,219	31
Departmental Supplies and Expenditures	-	2,619	2,618	1
Total Adult Probation Department	<u>2,250</u>	<u>4,869</u>	<u>4,837</u>	<u>32</u>
Juvenile Probation Department				
Salaries	1,878,372	1,947,549	1,947,544	5
Employee Benefits	913,953	927,263	927,262	1
Departmental Supplies and Expenditures	18,017	15,636	15,624	12
Professional Services	193,000	183,531	183,530	1
Utilities	5,000	4,872	4,872	-
Insurance	33,090	33,235	33,234	1
Other	85,634	41,471	41,471	-
Total Juvenile Probation Department	<u>3,127,066</u>	<u>3,153,557</u>	<u>3,153,537</u>	<u>20</u>
Total Correction	<u>15,917,588</u>	<u>16,785,288</u>	<u>16,517,731</u>	<u>267,557</u>
HEALTH AND WELFARE				
County Health Department				
Salaries	670,992	663,492	609,186	54,306
Employee Benefits	312,786	312,314	296,890	15,424
Auto Allowance	35,550	35,550	33,106	2,444
Travel and Education	8,200	8,200	1,984	6,216
Departmental Supplies and Expenditures	49,380	49,816	31,952	17,864
Professional Services	10,900	18,400	16,735	1,665
Utilities	15,000	15,000	14,599	401
Insurance	3,225	3,697	3,686	11
Other	215,000	215,000	208,329	6,671
Total County Health Department	<u>1,321,033</u>	<u>1,321,469</u>	<u>1,216,467</u>	<u>105,002</u>
Environmental Enforcement				
Salaries	171,212	174,947	174,947	-
Employee Benefits	79,154	79,742	79,316	426
Travel and Education	6,500	2,177	1,438	739
Departmental Supplies and Expenditures	19,800	45,028	32,220	12,808
Professional Services	2,500	2,500	-	2,500
Insurance	3,235	3,235	1,988	1,247
Total Environmental Enforcement	<u>282,401</u>	<u>307,629</u>	<u>289,909</u>	<u>17,720</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
HEALTH AND WELFARE (Continued)				
Children's Services				
Departmental Supplies and Expenditures	\$ 7,200	7,200	7,198	2
Professional Services	1,200	1,200	1,194	6
Total Children's Services	<u>8,400</u>	<u>8,400</u>	<u>8,392</u>	<u>8</u>
Veterans' Services				
Salaries	43,173	45,923	44,967	956
Employee Benefits	22,410	23,051	22,908	143
Travel and Education	5,500	1,961	65	1,896
Departmental Supplies and Expenditures	925	1,061	1,043	18
Utilities	250	250	194	56
Insurance	200	212	202	10
Total Veterans' Services	<u>72,458</u>	<u>72,458</u>	<u>69,379</u>	<u>3,079</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	15,917	4,083
Other	4,000	4,000	3,000	1,000
Total Other Health and Welfare	<u>116,700</u>	<u>116,700</u>	<u>93,917</u>	<u>22,783</u>
Total Health and Welfare	<u>1,800,992</u>	<u>1,826,656</u>	<u>1,678,064</u>	<u>148,592</u>
FIRE PROTECTION				
Fire Protection				
Contract with City Fire Department	806,332	806,332	805,196	1,136
Volunteer Fire Department Contracts	86,700	86,700	86,700	-
Total Fire Protection	<u>893,032</u>	<u>893,032</u>	<u>891,896</u>	<u>1,136</u>
CULTURE AND RECREATION				
White Pool Museum				
Utilities	500	500	373	127
Total White Pool Museum	<u>500</u>	<u>500</u>	<u>373</u>	<u>127</u>
Senior Citizen Centers				
Salaries	251,389	246,260	244,822	1,438
Employee Benefits	132,615	132,485	130,004	2,481
Auto Allowance	1,800	1,800	1,500	300
Travel and Education	500	500	10	490
Departmental Supplies and Expenditures	11,859	11,765	7,714	4,051
Professional Services	53,253	53,253	50,801	2,452
Utilities	4,825	4,919	4,918	1
Insurance	2,328	2,458	2,449	9
Other	100,000	105,129	105,129	-
Total Senior Citizen Centers	<u>558,569</u>	<u>558,569</u>	<u>547,347</u>	<u>11,222</u>

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**ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
CULTURE AND RECREATION (CONTINUED)				
Historical Commission				
Departmental Supplies and Expenditures	\$ 15,000	25,479	14,278	11,201
Total Historical Commission	<u>15,000</u>	<u>25,479</u>	<u>14,278</u>	<u>11,201</u>
Parks				
Salaries	65,981	65,298	65,071	227
Employee Benefits	40,080	40,763	40,762	1
Departmental Supplies and Expenditures	11,164	5,164	3,065	2,099
Utilities	16,300	22,300	18,721	3,579
Insurance	1,324	1,324	1,226	98
Goldsmith	24,500	24,500	24,500	-
Total Parks	<u>159,349</u>	<u>159,349</u>	<u>153,345</u>	<u>6,004</u>
Total Culture and Recreation	<u>733,418</u>	<u>743,897</u>	<u>715,343</u>	<u>28,554</u>
LIBRARY				
Ector County Library				
Salaries	969,138	969,138	894,858	74,280
Employee Benefits	496,183	496,183	479,660	16,523
Auto Allowance	1,350	1,350	1,350	-
Travel and Education	4,300	4,300	1,801	2,499
Departmental Supplies and Expenditures	256,100	256,100	215,016	41,084
Professional Services	53,400	53,400	47,168	6,232
Utilities	4,800	4,800	4,015	785
Insurance	3,833	3,833	3,725	108
Total Library	<u>1,789,104</u>	<u>1,789,104</u>	<u>1,647,593</u>	<u>141,511</u>
MAINTENANCE				
Building Maintenance				
Salaries	1,397,056	1,397,056	1,366,110	30,946
Employee Benefits	720,836	718,151	710,410	7,741
Auto Allowance	8,700	8,700	8,700	-
Travel and Education	10,000	10,000	5,939	4,061
Departmental Supplies and Expenditures	639,335	701,149	628,534	72,615
Professional Services	1,000	1,139	867	272
Utilities	1,462,900	1,462,900	1,388,433	74,467
Insurance	31,827	34,512	34,479	33
Other	38,000	1,898,693	1,126,591	772,102
Total Building Maintenance	<u>4,309,654</u>	<u>6,232,300</u>	<u>5,270,063</u>	<u>962,237</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
MAINTENANCE (CONTINUED)				
County Cemetery				
Salaries	\$ 369,892	369,216	369,188	28
Employee Benefits	184,726	184,255	184,242	13
Auto Allowance	3,000	3,000	3,000	-
Departmental Supplies and Expenditures	79,665	78,860	57,064	21,796
Professional Services	4,800	5,575	5,342	233
Utilities	2,025	2,055	2,055	-
Insurance	9,249	10,396	10,395	1
Other	1,400	1,400	641	759
Total County Cemetery	<u>654,757</u>	<u>654,757</u>	<u>631,927</u>	<u>22,830</u>
Motor Vehicle Repairs and Maintenance				
Departmental Supplies and Expenditures	<u>1,285,104</u>	<u>1,285,104</u>	<u>1,285,104</u>	<u>-</u>
Total General Fund Vehicle Maintenance	<u>1,285,104</u>	<u>1,285,104</u>	<u>1,285,104</u>	<u>-</u>
Total Maintenance	<u>6,249,515</u>	<u>8,172,161</u>	<u>7,187,094</u>	<u>985,067</u>
CONSERVATION OF NATURAL RESOURCES				
County Extension Agents				
Salaries	91,422	91,542	91,525	17
Employee Benefits	26,861	26,933	26,919	14
Auto Allowance	6,300	6,108	6,076	32
Travel and Education	12,000	12,250	12,150	100
Departmental Supplies and Expenditures	10,128	9,864	8,335	1,529
Professional Services	875	875	875	-
Utilities	600	614	614	-
Insurance	260	260	253	7
Other	2,000	2,000	1,962	38
Total County Extension Agents	<u>150,446</u>	<u>150,446</u>	<u>148,709</u>	<u>1,737</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>154,446</u>	<u>154,446</u>	<u>152,709</u>	<u>1,737</u>

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ECTOR COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
NONDEPARTMENTAL AND OTHER				
Nondepartmental				
Professional Services	\$ 36,202	36,252	36,252	-
Legal Services	15,000	9,570	558	9,012
Other	10,100	97,842	97,741	101
Travel and Education	6,000	6,000	5,400	600
Total Nondepartmental	<u>67,302</u>	<u>149,664</u>	<u>139,951</u>	<u>9,713</u>
Insurance				
Insurance Expenditures	367,116	367,116	367,116	-
Total Insurance Expenditures	<u>367,116</u>	<u>367,116</u>	<u>367,116</u>	<u>-</u>
Postage and Reproduction				
Departmental Supplies and Expenditures	12,196	12,263	9,507	2,756
Other – Equipment Rental	7,920	7,920	7,920	-
Total Postage and Reproduction	<u>20,116</u>	<u>20,183</u>	<u>17,427</u>	<u>2,756</u>
Total Nondepartmental and Other	<u>454,534</u>	<u>536,963</u>	<u>524,494</u>	<u>12,469</u>
CAPITAL OUTLAY	<u>21,844</u>	<u>72,305</u>	<u>62,629</u>	<u>9,676</u>
Total Expenditures	<u>\$ 55,599,506</u>	<u>59,174,569</u>	<u>56,511,808</u>	<u>2,662,761</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, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Positive (Negative)</u>
REVENUES				
Property Tax, Penalties and Interest	\$ 3,018,962	3,018,962	2,962,720	(56,242)
Investment Income	<u>1,000</u>	<u>1,000</u>	<u>1,239</u>	<u>239</u>
Total Revenues	<u>3,019,962</u>	<u>3,019,962</u>	<u>2,963,959</u>	<u>(56,003)</u>
EXPENDITURES				
Debt Service				
2010 Tax Notes – Principal	1,200,000	1,200,000	1,200,000	-
2010 Tax Notes – Interest	39,563	39,563	39,563	-
2012 Tax Notes – Principal	1,460,000	1,460,000	1,460,000	-
2012 Tax Notes – Interest	34,333	34,333	34,333	-
2015 Tax Notes – Principal	75,000	75,000	75,000	-
2015 Tax Notes - Interest	124,810	124,810	124,808	2
Fiscal Agent Fees	<u>1,500</u>	<u>1,500</u>	<u>250</u>	<u>1,250</u>
Total Expenditures	<u>2,935,206</u>	<u>2,935,206</u>	<u>2,933,954</u>	<u>1,252</u>
Deficiency of Revenues Over Expenditures	84,756	84,756	30,005	(54,751)
Fund Balance, Beginning of Year	<u>150,450</u>	<u>150,450</u>	<u>150,450</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 235,206</u>	<u>235,206</u>	<u>180,455</u>	<u>(54,751)</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2016**

	Law Library Fund	Elections Administration Fund	Child Abuse Prevention Fund	CPS Ebola
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Cash Equivalents	\$ 12,329	11,495	4,813	-
Investments	12,739	4,994	-	-
Accounts Receivable	490	30,125	17	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Prepaid Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 25,558</u>	<u>46,614</u>	<u>4,830</u>	<u>-</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 11,449	8,223	-	-
Due to Other Funds	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>11,449</u>	<u>8,223</u>	<u>-</u>	<u>-</u>
 FUND BALANCES				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	10,275	2,564	-	-
Imposed by Law	3,834	35,827	4,830	-
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>14,109</u>	<u>38,391</u>	<u>4,830</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 25,558</u>	<u>46,614</u>	<u>4,830</u>	<u>-</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2016

Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater
\$ 206	19,872	11,683	10,378	30,227	465
125,075	280,644	152,435	-	443	27,760
557	1,677	1,500	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>125,838</u>	<u>302,193</u>	<u>165,618</u>	<u>10,378</u>	<u>30,670</u>	<u>28,225</u>
\$ 7,587	-	-	2,034	7,168	116
12,886	-	-	-	-	-
-	-	-	7,548	23,502	-
-	-	-	796	-	-
<u>20,473</u>	<u>-</u>	<u>-</u>	<u>10,378</u>	<u>30,670</u>	<u>116</u>
-	-	-	-	-	-
7,588	-	-	946	90	116
97,777	302,193	165,618	9,432	30,581	27,993
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(10,378)	(30,671)	-
<u>105,365</u>	<u>302,193</u>	<u>165,618</u>	<u>-</u>	<u>-</u>	<u>28,109</u>
\$ <u>125,838</u>	<u>302,193</u>	<u>165,618</u>	<u>10,378</u>	<u>30,670</u>	<u>28,225</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2016**

	Senior Nutrition Program	JAG Grant Fund	Courthouse Security Fund	J.P. Technology Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and Cash Equivalents	\$ 1,065	-	5,186	10,134
Investments	93,813	-	78,300	63,891
Accounts Receivable	-	-	338	51
Due from Other Funds	5,129	-	-	-
Due from Other Governments	22,717	104	-	-
Prepaid Items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 122,724</u>	<u>104</u>	<u>83,824</u>	<u>74,076</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 11,300	104	11,376	-
Due to Other Funds	-	-	-	-
Deferred Revenue	111,424	-	-	-
Due to Other Governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>122,724</u>	<u>104</u>	<u>11,376</u>	<u>-</u>
FUND BALANCES				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	7,225	-	5,150	-
Imposed by Law	115,498	104	61,287	74,076
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	6,011	-
Unassigned Fund Balance	<u>(122,723)</u>	<u>(104)</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>-</u>	<u>72,448</u>	<u>74,076</u>
Total Liabilities and Fund Balances	<u>\$ 122,724</u>	<u>104</u>	<u>83,824</u>	<u>74,076</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2016

	TJJD Grant A Mental Health	Community and Rural Health Fund	TJJD Grant A Community Program	Immunization Fund	CPS Unique
\$	16,655	3,213	23,455	58,699	857
	-	-	-	424	-
	-	-	450	-	-
	-	-	-	2,405	-
	-	3,295	-	36,032	-
	-	-	-	-	-
\$	<u>16,655</u>	<u>6,508</u>	<u>23,905</u>	<u>97,560</u>	<u>857</u>
\$	4,810	1,531	4,303	8,497	-
	-	4,977	-	621	857
	11,845	-	19,602	88,442	-
	-	-	-	-	-
	<u>16,655</u>	<u>6,508</u>	<u>23,905</u>	<u>97,560</u>	<u>857</u>
	-	-	-	-	-
	4,810	7	-	3,051	-
	11,845	6,501	23,905	94,509	857
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>(16,655)</u>	<u>(6,508)</u>	<u>(23,905)</u>	<u>(97,560)</u>	<u>(857)</u>
	-	-	-	-	-
\$	<u>16,655</u>	<u>6,508</u>	<u>23,905</u>	<u>97,560</u>	<u>857</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2016

	<u>Juvenile IV-E Program</u>	<u>CERTZ Grant</u>	<u>Health Epidemiology</u>	<u>TJJD Grant A Pre & Post</u>
ASSETS				
Cash and Cash Equivalents	\$ 885	-	-	11,529
Investments	20,260	-	-	-
Accounts Receivable	-	-	602	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	1,572,327	25,238	-
Prepaid Items	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	\$ <u>21,145</u>	<u>1,572,327</u>	<u>25,840</u>	<u>11,529</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 76	202,311	1,935	2,203
Due to Other Funds	-	1,069,792	23,905	-
Deferred Revenue	-	300,224	-	9,326
Due to Other Governments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>76</u>	<u>1,572,327</u>	<u>25,840</u>	<u>11,529</u>
 FUND BALANCES				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	-
Restricted Fund Balance:				
Creditors	76	202,311	8	-
Imposed by Law	20,993	1,370,016	25,832	11,529
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	-
Assigned	-	-	-	-
Unassigned Fund Balance	-	(1,572,327)	(25,840)	(11,529)
	<u>-</u>	<u>(1,572,327)</u>	<u>(25,840)</u>	<u>(11,529)</u>
Total Fund Balances	<u>21,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	\$ <u>21,145</u>	<u>1,572,327</u>	<u>25,840</u>	<u>11,529</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2016

	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive	Employment Enrichment	District Clerk Records Management
\$	288	27,761	2,774	19,969	3,209
	24	335,199	-	15,009	8,185
	59	-	130	546	159
	-	-	-	-	-
	-	-	-	-	-
	-	350	-	-	-
\$	<u>371</u>	<u>363,310</u>	<u>2,904</u>	<u>35,524</u>	<u>11,553</u>
\$	-	14,642	10	-	10
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	14,642	10	-	10
	-	350	-	-	-
	-	5,623	10	-	10
	371	334,748	2,884	-	11,533
	-	-	-	-	-
	-	-	-	35,524	-
	-	7,947	-	-	-
	-	-	-	-	-
	<u>371</u>	<u>348,668</u>	<u>2,894</u>	<u>35,524</u>	<u>11,543</u>
\$	<u>371</u>	<u>363,310</u>	<u>2,904</u>	<u>35,524</u>	<u>11,553</u>

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**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2016**

	<u>Sheriff HIDTA</u>	<u>TJJD Grant A Community Diversion</u>	<u>PPCPS/ Hazards</u>	<u>Totals</u>
ASSETS				
Cash and Cash Equivalents	\$ 2,747	19,984	11,821	321,699
Investments	-	-	60	1,219,255
Accounts Receivable	-	-	-	36,701
Due from Other Funds	-	-	-	7,534
Due from Other Governments	3,491	-	-	1,663,204
Prepaid Items	-	-	-	350
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 6,238</u>	<u>19,984</u>	<u>11,881</u>	<u>3,248,743</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	2,285	-	301,970
Due to Other Funds	6,238	-	11,881	1,135,157
Deferred Revenue	-	17,699	-	589,612
Due to Other Governments	-	-	-	796
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>6,238</u>	<u>19,984</u>	<u>11,881</u>	<u>2,023,535</u>
 FUND BALANCES				
Nonspendable Fund Balance:				
Inventories and Prepaid Items	-	-	-	350
Restricted Fund Balance:				
Creditors	-	-	-	249,860
Imposed by Law	6,238	19,984	11,881	2,882,676
Retirement of Long-Term Debt	-	-	-	-
Committed Fund Balance:				
Employee Morale	-	-	-	35,524
Assigned	-	-	-	13,958
Unassigned Fund Balance	<u>(6,238)</u>	<u>(19,984)</u>	<u>(11,881)</u>	<u>(1,957,160)</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,225,208</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 6,238</u>	<u>19,984</u>	<u>11,881</u>	<u>3,248,743</u>

**ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 2016**

	Law Library Fund	Elections Administration Fund	Child Abuse Preservation Fund	CPS Ebola
REVENUES				
Intergovernmental Charges	\$ -	17,676	-	1,800
Charges for Current Services	103,015	43,634	-	-
Investment Income	68	71	18	-
Other	4,678	-	1,087	-
Total Revenues	<u>107,761</u>	<u>61,381</u>	<u>1,105</u>	<u>1,800</u>
EXPENDITURES				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	-
Law Enforcement	-	-	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	1,800
Cultural-Recreation	-	-	-	-
Library	156,240	-	-	-
Highway and Streets	-	-	-	-
Election	-	680,494	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>156,240</u>	<u>680,494</u>	<u>-</u>	<u>1,800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(48,479)</u>	<u>(619,113)</u>	<u>1,105</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	<u>47,952</u>	<u>570,000</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>47,952</u>	<u>570,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(527)	(49,113)	1,105	-
Fund Balances, Beginning of Year	<u>14,636</u>	<u>87,504</u>	<u>3,725</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 14,109</u>	<u>38,391</u>	<u>4,830</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, 2016

Records Management and Preservation Fund	County Clerk Records Management Fund	County Clerk Archive	TJJD Grant S	TJJD Grant A Basic Supervision	Meteor Crater
\$ -	-	-	77,437	835,773	-
79,936	285,522	208,990	-	41,471	-
2,472	3,438	2,283	-	175	111
1,020	-	3,500	-	-	-
<u>83,428</u>	<u>288,960</u>	<u>214,773</u>	<u>77,437</u>	<u>877,419</u>	<u>111</u>
-	-	-	-	-	-
331,134	663,559	480,500	-	-	-
-	-	-	-	-	-
-	-	-	77,437	877,419	-
-	-	-	-	-	-
-	-	-	-	-	25,812
-	-	-	-	-	-
-	-	-	-	-	-
<u>331,134</u>	<u>663,559</u>	<u>480,500</u>	<u>77,437</u>	<u>877,419</u>	<u>25,812</u>
<u>(247,706)</u>	<u>(374,599)</u>	<u>(265,727)</u>	-	-	<u>(25,701)</u>
-	-	-	-	-	6,000
-	-	-	-	-	6,000
<u>(247,706)</u>	<u>(374,599)</u>	<u>(265,727)</u>	-	-	<u>(19,701)</u>
<u>353,071</u>	<u>676,792</u>	<u>431,345</u>	-	-	<u>47,810</u>
<u>\$ 105,365</u>	<u>302,193</u>	<u>165,618</u>	<u>-</u>	<u>-</u>	<u>28,109</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Senior Nutrition Program	JAG Grant Fund	Courthouse Security Fund	J.P. Technology Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
REVENUES				
Intergovernmental Charges	\$ 136,295	6,046	-	-
Charges for Current Services	52,207	-	70,923	27,436
Investment Income	350	-	429	300
Other	-	-	43	-
Total Revenues	<u>188,852</u>	<u>6,046</u>	<u>71,395</u>	<u>27,736</u>
EXPENDITURES				
Current				
Administrative	-	-	-	-
Judicial	-	-	408,851	9,564
Law Enforcement	-	6,046	-	-
Correction	-	-	-	-
Health and Welfare	-	-	-	-
Cultural-Recreation	318,143	-	-	-
Library	-	-	-	-
Highway and Streets	-	-	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>318,143</u>	<u>6,046</u>	<u>408,851</u>	<u>9,564</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(129,291)</u>	<u>-</u>	<u>(337,456)</u>	<u>18,172</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	331,152	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>331,152</u>	<u>-</u>
Net Change in Fund Balances	(129,291)	-	(6,304)	18,172
Fund Balances, Beginning of Year	<u>129,291</u>	<u>-</u>	<u>78,752</u>	<u>55,904</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>-</u>	<u>72,448</u>	<u>74,076</u>

ECTOR COUNTY, TEXAS
NON MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	TJJD Grant A Mental Health	Community and Rural Health Fund	TJJD Grant A Community Program	Immunization Fund	CPS Unique
\$	4,810	31,310	8,798	193,101	14,903
	-	46,386	-	87,986	7,706
	-	-	3	114	-
	-	-	-	-	-
	<u>4,810</u>	<u>77,696</u>	<u>8,801</u>	<u>281,201</u>	<u>22,609</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	4,810	-	8,801	-	-
	-	78,417	-	340,206	22,609
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>4,810</u>	<u>78,417</u>	<u>8,801</u>	<u>340,206</u>	<u>22,609</u>
	-	(721)	-	(59,005)	-
	-	-	-	-	-
	-	-	-	-	-
	-	(721)	-	(59,005)	-
	-	721	-	59,005	-
\$	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><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, 2016

	Juvenile IV-E Program	CERTZ Grant	Health Epidemiology	TJJD Grant A Pre & Post
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
REVENUES				
Intergovernmental Charges	\$ -	6,009,757	87,921	5,218
Charges for Current Services	-	1,022,342	-	-
Investment Income	67	-	1	-
Other	-	-	1,606	-
Total Revenues	<u>67</u>	<u>7,032,099</u>	<u>89,528</u>	<u>5,218</u>
EXPENDITURES				
Current				
Administrative	-	-	-	-
Judicial	-	-	-	-
Law Enforcement	-	-	-	-
Correction	912	-	-	5,218
Health and Welfare	-	-	89,528	-
Cultural-Recreation	-	-	-	-
Library	-	-	-	-
Highway and Streets	-	7,032,099	-	-
Election	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>912</u>	<u>7,032,099</u>	<u>89,528</u>	<u>5,218</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(845)</u>	<u>-</u>	<u>-</u>	<u>-</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	(845)	-	-	-
Fund Balances, Beginning of Year	<u>21,914</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 21,069</u>	<u>-</u>	<u>-</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, 2016

	Court Technology Fund	CA Pre-Trial Intervention	District Clerk Archive	Employment Enrichment	District Clerk Records Management
\$	-	-	-	50,194	-
	7,199	372,149	28,772	-	32,591
	24	2,007	72	-	325
	-	-	-	-	-
	<u>7,223</u>	<u>374,156</u>	<u>28,844</u>	<u>50,194</u>	<u>32,916</u>
	-	-	-	14,670	-
	-	342,295	28,000	-	70,000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>-</u>	<u>342,295</u>	<u>28,000</u>	<u>14,670</u>	<u>70,000</u>
	<u>7,223</u>	<u>31,861</u>	<u>844</u>	<u>35,524</u>	<u>(37,084)</u>
	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	(1,777)	31,861	844	35,524	(37,084)
	<u>2,148</u>	<u>316,807</u>	<u>2,050</u>	<u>-</u>	<u>48,627</u>
\$	<u><u>371</u></u>	<u><u>348,668</u></u>	<u><u>2,894</u></u>	<u><u>35,524</u></u>	<u><u>11,543</u></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, 2016

	Sheriff HIDTA	TJJD Grant A Community Diversion	PPCPS/Hazards	Totals
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
REVENUES				
Intergovernmental Charges	\$ 16,643	22,950	66,132	7,586,764
Charges for Current Services	-	-	28,435	2,546,700
Investment Income	-	-	5	12,333
Other	-	-	-	11,934
Total Revenues	<u>16,643</u>	<u>22,950</u>	<u>94,572</u>	<u>10,157,731</u>
EXPENDITURES				
Current				
Administrative	-	-	-	14,670
Judicial	-	-	-	2,333,903
Law Enforcement	16,643	-	-	22,689
Correction	-	21,150	-	995,747
Health and Welfare	-	1,800	106,683	641,043
Cultural-Recreation	-	-	-	343,955
Library	-	-	-	156,240
Highway and Streets	-	-	-	7,032,099
Election	-	-	-	680,494
Total Expenditures	<u>16,643</u>	<u>22,950</u>	<u>106,683</u>	<u>12,220,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(12,111)</u>	<u>(2,063,109)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In (Out)	-	-	-	946,104
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>946,104</u>
Net Change in Fund Balances	-	-	(12,111)	(1,117,005)
Fund Balances, Beginning of Year	<u>-</u>	<u>-</u>	<u>12,111</u>	<u>2,342,213</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,225,208</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, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 102,000	102,000	103,015	1,015
Investment Income	48	48	68	20
Other	3,000	3,000	4,678	1,678
	<u>105,048</u>	<u>105,048</u>	<u>107,761</u>	<u>2,713</u>
Total Revenues				
EXPENDITURES				
Library				
Salaries	60,570	60,596	60,525	71
Employee Benefits	22,137	22,110	21,688	422
Departmental Supplies and Expenses	78,385	78,385	73,884	4,501
Utilities	100	100	85	15
Insurance	57	58	58	-
	<u>161,249</u>	<u>161,249</u>	<u>156,240</u>	<u>5,009</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(56,201)	(56,201)	(48,479)	7,722
OTHER FINANCING SOURCES				
Transfer In	47,952	47,952	47,952	-
	<u>47,952</u>	<u>47,952</u>	<u>47,952</u>	<u>-</u>
Total Other Financing Sources				
Net Change in Fund Balance	(8,249)	(8,249)	(527)	7,722
Fund Balance, Beginning of Year	17,540	17,540	14,636	(2,904)
Fund Balance, End of Year	\$ <u>9,291</u>	<u>9,291</u>	<u>14,109</u>	<u>4,818</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, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental charges	\$ -	16,273	17,676	1,403
Charges for Current Services	25,000	43,635	43,634	(1)
Investment Income	100	100	71	(29)
	<u>25,100</u>	<u>60,008</u>	<u>61,381</u>	<u>1,373</u>
Total Revenues				
EXPENDITURES				
Election				
Salaries	336,430	364,607	364,180	427
Employee Benefits	123,073	123,073	121,027	2,046
Auto Allowance	1,800	1,800	1,800	-
Travel and Education	4,350	6,150	6,023	127
Departmental Supplies and Expenses	47,800	77,327	74,823	2,504
Professional Services	101,612	105,772	100,552	5,220
Legal Expenses	3,000	3,000	1,739	1,261
Utilities	1,200	1,200	703	497
Insurance	1,282	1,282	1,173	109
Subscriptions	750	10,990	8,474	2,516
	<u>621,297</u>	<u>695,201</u>	<u>680,494</u>	<u>14,707</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(596,197)	(635,193)	(619,113)	16,080
OTHER FINANCING SOURCES				
Transfer In	570,000	570,000	570,000	-
	<u>570,000</u>	<u>570,000</u>	<u>570,000</u>	<u>-</u>
Total Other Financing Sources				
Net Change in Fund Balance	(26,197)	(65,193)	(49,113)	16,080
Fund Balance, Beginning of Year	<u>87,504</u>	<u>87,504</u>	<u>87,504</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 61,307</u>	<u>22,311</u>	<u>38,391</u>	<u>16,080</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 10	10	18	8
Other	750	750	1,087	337
Total Revenues	<u>760</u>	<u>760</u>	<u>1,105</u>	<u>345</u>
Excess (Deficiency) of Revenues Over Expenditures	760	760	1,105	345
Fund Balance, Beginning of Year	<u>3,725</u>	<u>3,725</u>	<u>3,725</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,485</u>	<u>4,485</u>	<u>4,830</u>	<u>345</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 89,000	89,000	79,936	(9,064)
Investment Income	2,000	2,000	2,472	472
Other	-	-	1,020	1,020
	<u>91,000</u>	<u>91,000</u>	<u>83,428</u>	<u>(7,572)</u>
Total Revenues				
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	5,000	9,794	4,926	4,868
Professional Services	<u>322,500</u>	<u>351,127</u>	<u>326,208</u>	<u>24,919</u>
	<u>327,500</u>	<u>360,921</u>	<u>331,134</u>	<u>29,787</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	(236,500)	269,921	(247,706)	22,215
Fund Balance, Beginning of Year	<u>353,071</u>	<u>353,071</u>	<u>353,071</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 116,571</u>	<u>83,150</u>	<u>105,365</u>	<u>22,215</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 302,500	302,500	285,522	(16,978)
Investment Income	800	800	3,438	2,638
Total Revenues	303,300	303,300	288,960	(14,340)
EXPENDITURES				
Judicial				
Travel and Education	4,210	4,210	3,072	1,138
Departmental Supplies and Expenses	10,770	10,770	9,165	1,605
Professional Services	552,575	652,575	651,322	1,253
Total Expenditures	567,555	667,555	663,559	3,996
Excess (Deficiency) of Revenues Over Expenditures	(264,655)	(364,255)	(374,599)	(10,344)
Fund Balance, Beginning of Year	676,792	676,792	676,792	-
Fund Balance, End of Year	\$ 412,537	312,537	302,193	(10,344)

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 236,000	236,000	208,990	(27,010)
Investment Income	500	500	2,283	1,783
Other	-	3,500	3,500	-
	<u>236,500</u>	<u>240,000</u>	<u>214,773</u>	<u>(25,227)</u>
Total Revenues				
EXPENDITURES				
Judicial				
Professional Services	<u>277,000</u>	<u>480,500</u>	<u>480,500</u>	-
Total Expenditures	<u>277,000</u>	<u>480,500</u>	<u>480,500</u>	-
Excess (Deficiency) of Revenues Over Expenditures	(40,500)	(240,500)	(265,727)	(25,227)
Fund Balance, Beginning of Year	<u>431,345</u>	<u>431,345</u>	<u>431,345</u>	-
Fund Balance, End of Year	<u>\$ 390,845</u>	<u>190,845</u>	<u>165,618</u>	<u>(25,227)</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 75,927	154,854	77,437	(77,417)
Total Revenues	<u>75,927</u>	<u>154,854</u>	<u>77,437</u>	<u>(77,417)</u>
EXPENDITURES				
Correction				
Salaries	48,751	97,470	48,853	48,617
Employee Benefits	19,323	37,056	19,040	18,016
Insurance	45	103	44	59
Contract Services	<u>7,808</u>	<u>20,225</u>	<u>9,500</u>	<u>10,725</u>
Total Expenditures	<u>75,927</u>	<u>154,854</u>	<u>77,437</u>	<u>77,417</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>

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ECTOR COUNTY, TEXAS
TJJD GRANT A BASIC SUPERVISION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 888,297	1,177,837	835,773	(342,064)
Charges for Current Services	85,634	135,634	41,471	(94,163)
Investment Income	-	-	175	175
	<u>973,931</u>	<u>1,313,471</u>	<u>877,419</u>	<u>(436,052)</u>
EXPENDITURES				
Law Enforcement				
Correction				
Salaries	547,710	753,363	483,438	369,925
Employee Benefits	238,734	318,866	214,750	104,116
Departmental Supplies and Expenses	177,251	177,251	168,460	8,791
Insurance	10,236	13,991	10,771	3,220
	<u>973,931</u>	<u>1,263,471</u>	<u>877,419</u>	<u>386,052</u>
Excess (Deficiency) of Revenues Over Expenditures	-	50,000	-	(50,000)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</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, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ 100	100	111	11
Total Revenues	<u>100</u>	<u>100</u>	<u>111</u>	<u>11</u>
EXPENDITURES				
Culture - Recreation				
Departmental Supplies	1,250	2,405	1,837	568
Professional Services	18,350	18,350	18,350	-
Utilities	<u>7,400</u>	<u>6,245</u>	<u>5,625</u>	<u>620</u>
Total Expenditures	<u>27,000</u>	<u>27,000</u>	<u>25,812</u>	<u>1,188</u>
Excess (Deficiency) of Revenues Over Expenditures	(26,900)	(26,900)	(25,701)	1,199
OTHER FINANCING SOURCES				
Transfer In	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	-
Net Change in Fund Balance	(20,900)	(20,900)	(19,701)	1,199
Fund Balance, Beginning of Year	<u>47,810</u>	<u>47,810</u>	<u>47,810</u>	-
Fund Balance, End of Year	<u>\$ 26,910</u>	<u>26,910</u>	<u>28,109</u>	<u>1,199</u>

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ECTOR COUNTY, TEXAS
SENIOR NUTRITION PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	143,865	136,295	(7,570)
Charges for Current Services	-	174,605	52,207	(122,398)
Investment Income	-	-	350	350
	-	-	350	350
Total Revenues	-	318,470	188,852	(129,618)
EXPENDITURES				
Culture - Recreation				
Salaries	-	83,728	83,727	1
Employee Benefits	-	31,740	31,739	1
Allowance	-	1,200	1,200	-
Professional Services	-	200,294	200,294	-
Insurance	-	1,508	1,183	325
	-	1,508	1,183	325
Total Expenditures	-	318,470	318,143	327
Excess (Deficiency) of Revenues Over Expenditures	-	-	(129,291)	(129,291)
Fund Balance, Beginning of Year	129,291	129,291	129,291	-
Fund Balance, End of Year	\$ 129,291	129,291	-	(129,291)

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	6,494	6,046	(448)
Total Revenues	-	6,494	6,046	(448)
EXPENDITURES				
Law Enforcement				
Salaries	-	5,495	5,194	301
Employee Benefits	-	990	852	138
Insurance	-	9	-	9
Total Expenditures	-	6,494	6,046	448
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2016**

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 73,750	73,750	70,923	(2,827)
Investment Income	100	100	429	329
Other	-	-	43	43
	<u>73,850</u>	<u>73,850</u>	<u>71,395</u>	<u>(2,455)</u>
EXPENDITURES				
Judicial				
Salaries	305,282	301,741	281,680	20,061
Employee Benefits	111,135	111,135	107,427	3,708
Departmental Supplies and Other Expenses	21,872	27,525	19,045	8,480
Utilities	450	450	427	23
Insurance	284	284	272	12
	<u>439,023</u>	<u>441,135</u>	<u>408,851</u>	<u>32,284</u>
Excess (Deficiency) of Revenues Over Expenditures	(365,173)	(367,285)	(337,456)	29,829
OTHER FINANCING SOURCES				
Transfer In	<u>331,152</u>	<u>331,152</u>	<u>331,152</u>	<u>-</u>
Net Change in Fund Balance	(34,021)	(36,133)	(6,304)	29,829
Fund Balance, Beginning of Year	<u>78,752</u>	<u>78,752</u>	<u>78,752</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 44,731</u>	<u>42,619</u>	<u>72,448</u>	<u>29,829</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 31,350	31,350	27,436	(3,914)
Investment Income	250	250	300	50
Total Revenues	<u>31,600</u>	<u>31,600</u>	<u>27,736</u>	<u>(3,864)</u>
EXPENDITURES				
Judicial				
Travel and Education	1,000	1,000	122	878
Department Supplies and Other Expenses	<u>53,032</u>	<u>53,032</u>	<u>9,442</u>	<u>43,590</u>
Total Expenditures	<u>54,032</u>	<u>54,032</u>	<u>9,564</u>	<u>44,468</u>
Excess (Deficiency) of Revenues Over Expenditures	(22,432)	(22,432)	18,172	40,604
Fund Balance, Beginning of Year	<u>55,904</u>	<u>55,904</u>	<u>55,904</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 33,472</u>	<u>33,472</u>	<u>74,076</u>	<u>40,604</u>

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ECTOR COUNTY, TEXAS
TJJD GRANT A MENTAL HEALTH
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Changes	\$ -	99,928	4,810	(95,118)
Total Revenues	-	99,928	4,810	(95,118)
EXPENDITURES				
Health and Welfare				
Salaries	-	21,217	-	21,217
Employee Benefits	-	10,324	-	10,324
Contract Services	-	68,000	4,810	63,190
insurance	-	387	-	387
Total Expenditures	-	99,928	4,810	95,118
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 31,248	72,763	31,310	(41,453)
Charges for Current Services	16,167	49,617	46,386	(3,231)
Total Revenues	<u>47,415</u>	<u>122,380</u>	<u>77,696</u>	<u>(44,684)</u>
EXPENDITURES				
Health and Welfare				
Salaries	28,269	55,471	28,258	27,213
Employee Benefits	19,003	35,226	18,641	16,585
Indirect Expenses	-	32,188	31,363	825
Insurance	143	217	155	62
Total Expenditures	<u>47,415</u>	<u>123,102</u>	<u>78,417</u>	<u>44,685</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(722)	(721)	1
Fund Balance, Beginning of Year	<u>721</u>	<u>721</u>	<u>721</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 721</u></u>	<u><u>(1)</u></u>	<u><u>-</u></u>	<u><u>1</u></u>

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ECTOR COUNTY, TEXAS
TJJD GRANT A COMMUNITY PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	170,401	8,798	(161,603)
Investment Income	-	-	3	3
Total Revenues	<u>-</u>	<u>170,401</u>	<u>8,801</u>	<u>(161,600)</u>
EXPENDITURES				
Correction				
Salaries	-	114,688	6,082	108,606
Employee Benefits	-	53,620	2,719	50,901
Insurance	-	2,093	-	2,093
Total Expenditures	<u>-</u>	<u>170,401</u>	<u>8,801</u>	<u>161,600</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>

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 191,873	375,802	193,101	(182,701)
Charges for Current Services	36,000	180,317	87,986	(92,331)
Investment Income	-	-	114	114
	<u>227,873</u>	<u>556,119</u>	<u>281,201</u>	<u>(274,918)</u>
EXPENDITURES				
Health and Welfare				
Salaries	119,345	237,138	122,944	114,194
Employee Benefits	59,124	122,116	64,322	57,794
Indirect Expenses	10,209	124,143	124,142	1
Travel and Education	11,013	10,732	4,322	6,410
Departmental Supplies and Expenses	27,569	53,257	23,821	29,436
Insurance	613	1,016	655	361
	<u>227,873</u>	<u>548,402</u>	<u>340,206</u>	<u>208,196</u>
Excess (Deficiency) of Revenues Over Expenditures	-	7,717	(59,505)	(66,722)
Fund Balance, Beginning of Year	<u>59,005</u>	<u>59,005</u>	<u>59,005</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 59,005</u>	<u>66,722</u>	<u>-</u>	<u>(66,722)</u>

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ECTOR COUNTY, TEXAS
CPS - UNIQUE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	32,924	14,903	(18,021)
Charges for Current Services	-	3,292	7,706	4,414
Total Revenues	-	36,216	22,609	(13,607)
EXPENDITURES				
Health and Welfare				
Salaries	-	11,738	11,738	-
Employee Benefits	-	2,700	2,699	1
Travel and Education	-	1,125	-	1,125
Departmental Supplies and Expenses	-	12,723	254	12,469
Indirect Expenses	-	7,881	7,881	-
Insurance	-	49	37	12
Total Expenditures	-	36,216	22,609	13,607
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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ECTOR COUNTY, TEXAS
CPS/EBOLA
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	22,493	1,800	(20,693)
Total Revenues	-	22,493	1,800	(20,693)
EXPENDITURES				
Health and Welfare				
Departmental Supplies and Expenses	-	9,912	1,800	8,112
Professional Services	-	12,581	-	12,581
Total Expenditures	-	22,493	1,800	20,693
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Investment Income	\$ -	-	67	67
Total Revenues	-	-	67	67
EXPENDITURES				
Correction				
Utilities	-	912	912	-
Total Expenditures	-	912	912	-
Excess (Deficiency) of Revenues Over Expenditures	-	(912)	(845)	67
Fund Balance, Beginning of Year	21,914	21,914	21,914	-
Fund Balance, End of Year	\$ 21,914	21,002	21,069	67

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ECTOR COUNTY, TEXAS
TJJD GRANT A PRE & POST
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	87,264	5,218	(82,046)
Total Revenues	-	87,264	5,218	(82,046)
EXPENDITURES				
Correction				
Salaries	-	61,152	3,763	57,389
Employee Benefits	-	24,995	1,455	23,540
Insurance	-	1,117	-	1,117
Total Expenditures	-	87,264	5,218	82,046
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 7,500	7,500	7,199	(301)
Investment Income	25	25	24	(1)
Total Revenues	<u>7,525</u>	<u>7,525</u>	<u>7,223</u>	<u>(302)</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Expenses	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	7,525	7,525	7,223	(302)
OTHER FINANCING USES				
Transfer Out	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>
Net Change in Fund Balance	(1,475)	(1,475)	(1,777)	(302)
Fund Balance, Beginning of Year	<u>2,148</u>	<u>2,148</u>	<u>2,148</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 673</u>	<u>673</u>	<u>371</u>	<u>(302)</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ -	1,319,714	1,022,342	(297,372)
Intergovernmental Charges	-	6,402,163	6,009,757	(392,406)
Total Revenues	-	7,721,877	7,032,099	(689,778)
EXPENDITURES				
Highway and Streets				
Departmental Supplies and Other Expenses	-	2,900	1,896	1,004
Professional Services	-	388,593	322,551	66,042
Repairs and Maintenance	-	7,330,384	6,707,652	622,732
Total Expenditures	-	7,721,877	7,032,099	689,778
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 311,000	311,000	372,149	61,149
Investment Income	500	500	2,007	1,507
Total Revenues	<u>311,500</u>	<u>311,500</u>	<u>374,156</u>	<u>62,656</u>
EXPENDITURES				
Judicial				
Salaries	248,695	248,695	220,900	27,795
Employee Benefits	98,215	98,215	92,263	5,952
Travel and Education	16,350	16,350	15,136	1,214
Departmental Supplies and Other Expenses	21,000	21,000	3,037	17,963
Professional Services	12,534	12,534	10,959	1,575
Total Expenditures	<u>396,794</u>	<u>396,794</u>	<u>342,295</u>	<u>54,499</u>
Excess (Deficiency) of Revenues Over Expenditures	(85,294)	(85,294)	31,861	117,155
Fund Balance, Beginning of Year	<u>316,807</u>	<u>316,807</u>	<u>316,807</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 231,513</u>	<u>231,513</u>	<u>348,668</u>	<u>117,155</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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 24,500	24,500	32,591	8,091
Investment Income	50	50	325	275
Total Revenues	<u>24,550</u>	<u>24,550</u>	<u>32,916</u>	<u>8,366</u>
EXPENDITURES				
Judicial				
Departmental Supplies and Other Expenses	70,000	70,000	70,000	-
Total Expenditures	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(45,450)	(45,450)	(37,084)	8,366
Fund Balance, Beginning of Year	<u>48,627</u>	<u>48,627</u>	<u>48,627</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 3,177</u></u>	<u><u>3,177</u></u>	<u><u>11,543</u></u>	<u><u>8,366</u></u>

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ECTOR COUNTY, TEXAS
EMPLOYEE ENRICHMENT FUND
SCHEDULE OF REVENUES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	16,734	50,194	33,460
Total Revenues	-	16,734	50,194	33,460
EXPENDITURES				
Administrative				
Departmental Supplies and Expenses	-	16,484	14,670	1,814
Total Expenditures	-	16,484	14,670	1,814
Excess (deficiency) of Revenues Over Expenditures	-	(250)	35,524	35,274
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	(250)	35,524	35,274

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Charges for Current Services	\$ 28,000	28,000	28,772	772
Investment Income	-	-	72	72
Total Revenues	<u>28,000</u>	<u>28,000</u>	<u>28,844</u>	<u>844</u>
EXPENDITURES				
Judicial				
Professional Services	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
Total Expenditures	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	844	844
Fund Balance, Beginning of Year	<u>2,050</u>	<u>2,050</u>	<u>2,050</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,050</u>	<u>2,050</u>	<u>2,894</u>	<u>844</u>

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ECTOR COUNTY, TEXAS
HEALTH – EPIDEMIOLOGY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 100,000	200,000	87,921	(112,079)
Other	19,114	19,114	1,606	(17,508)
Investment Income	-	-	1	1
Total Revenues	<u>119,114</u>	<u>219,114</u>	<u>89,528</u>	<u>(129,586)</u>
EXPENDITURES				
Health and Welfare				
Salaries	56,493	95,079	35,110	59,969
Employee Benefits	25,624	51,461	17,016	34,445
Travel and Education	6,500	13,111	3,346	9,765
Departmental Supplies and Expenses	13,615	24,651	2,689	21,962
Indirect Expenses	15,094	31,194	31,193	1
Utilities	1,550	3,100	-	3,100
Insurance	238	518	174	344
Total Expenditures	<u>119,114</u>	<u>219,114</u>	<u>89,528</u>	<u>129,586</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>

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	16,646	16,643	(3)
Total Revenues	-	16,646	16,643	(3)
EXPENDITURES				
Law Enforcement				
Salaries	-	13,408	13,406	2
Employee Benefits	-	3,238	3,237	1
Total Expenditures	-	16,646	16,643	3
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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ECTOR COUNTY, TEXAS
TJJD GRANT A COMMUNITY DIVERSION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ -	233,092	21,150	(211,942)
Total Revenues	-	233,092	21,150	(211,942)
EXPENDITURES				
Corrections				
Salaries	-	63,682	3,997	59,685
Employee Benefits	-	25,580	1,493	24,087
Board & Lodging	-	142,667	15,660	127,007
Insurance	-	1,163	-	1,163
Total Expenditures	-	233,092	21,150	211,942
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	-	-	-

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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, 2016

	Original Budget	Final Budget	Actual	Variance- Positive (Negative)
REVENUES				
Intergovernmental Charges	\$ 106,438	81,703	66,132	(15,571)
Charges for Current Services	13,573	28,574	28,435	(139)
Investment Income	-	-	5	5
	<u>120,011</u>	<u>110,277</u>	<u>94,572</u>	<u>(15,705)</u>
Total Revenues				
EXPENDITURES				
Health and Welfare				
Salaries	70,504	42,302	42,301	1
Employee Benefits	28,929	18,961	18,960	1
Travel and Education	4,423	2,045	2,044	1
Departmental Supplies and Other Expenses	14,001	1,801	1,799	2
Indirect expenses	-	40,449	40,312	137
Utilities	1,800	3,780	1,171	2,609
Insurance	354	212	96	116
	<u>120,011</u>	<u>109,550</u>	<u>106,683</u>	<u>2,867</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	-	727	(12,111)	(12,838)
Fund Balance, Beginning of Year	<u>12,111</u>	<u>12,111</u>	<u>12,111</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 12,111</u>	<u>12,838</u>	<u>-</u>	<u>(12,838)</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, 2016**

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 39,427	5,976	410,992	456,395
Investments	821,683	274,574	7,752,871	8,849,128
Accounts Receivable	2,878	3,600	13,287	19,765
Inventories	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Assets	<u>863,988</u>	<u>284,150</u>	<u>8,177,150</u>	<u>9,325,288</u>
PROPERTY, PLANT AND EQUIPMENT				
Land	135,700	-	-	135,700
Buildings	581,028	-	-	581,028
Improvements	37,466	-	-	37,466
Equipment	7,969,647	-	-	7,969,647
Less Accumulated Depreciation	<u>(7,566,748)</u>	<u>-</u>	<u>-</u>	<u>(7,566,748)</u>
Net Property, Plant and Equipment	<u>1,157,093</u>	<u>-</u>	<u>-</u>	<u>1,157,093</u>
Total Assets	<u>2,021,081</u>	<u>284,150</u>	<u>8,177,150</u>	<u>10,482,381</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable	140,847	102,770	893,630	1,137,247
Unearned Revenue	-	-	3,145	3,145
Due to other Governments	<u>-</u>	<u>-</u>	<u>41,718</u>	<u>41,718</u>
Total Liabilities	<u>140,847</u>	<u>102,770</u>	<u>938,493</u>	<u>1,182,110</u>
NET POSITION				
Invested in Capital Assets	1,157,093	-	-	1,157,093
Unrestricted	<u>723,141</u>	<u>181,380</u>	<u>7,238,657</u>	<u>8,143,188</u>
Total Net Position	<u>\$ 1,880,234</u>	<u>181,380</u>	<u>7,238,657</u>	<u>9,300,271</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, 2016

	Vehicle Maintenance Fund	Self- Insurance Liability Fund	Self- Insurance Health Fund	Totals
OPERATING REVENUES				
Charges for Current Services	\$ 2,132,258	440,138	10,743,286	13,315,682
Other Revenue	-	-	169,593	169,593
	<u>2,132,258</u>	<u>440,138</u>	<u>10,912,879</u>	<u>13,485,275</u>
OPERATING EXPENSES				
Departmental Supplies and Expenses	434,456	-	15,068	449,524
Repairs and Maintenance	211,575	-	-	211,575
Professional Service	984,694	46,385	406,846	1,437,925
Utilities	23,022	-	897	23,919
Insurance	3,151	444,395	2,111,114	2,558,660
Depreciation	743,316	-	-	743,316
Claims	-	47,651	6,969,615	7,017,266
	<u>2,400,214</u>	<u>538,431</u>	<u>9,503,540</u>	<u>12,442,185</u>
Operating Income (Loss)	<u>(267,956)</u>	<u>(98,293)</u>	<u>1,409,339</u>	<u>1,043,090</u>
NONOPERATING REVENUES				
Investment Income	3,956	1,593	27,303	32,852
Gain on Retirement of Assets	13,881	-	-	13,881
	<u>17,837</u>	<u>1,593</u>	<u>27,303</u>	<u>46,733</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	(250,119)	(96,700)	1,436,642	1,089,823
CAPITAL CONTRIBUTIONS				
	-	-	-	-
Change in Net Position	(250,119)	(96,700)	1,436,642	1,089,823
Net Position, Beginning of Year	<u>2,130,353</u>	<u>278,080</u>	<u>5,802,015</u>	<u>8,210,448</u>
Net Position, End of Year	<u>\$ 1,880,234</u>	<u>181,380</u>	<u>7,238,657</u>	<u>9,300,271</u>

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**ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2016
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	\$ 2,133,950	436,538	10,751,200	13,321,688
Cash Received from Other Income	-	-	170,829	170,829
Cash Paid for Goods and Services	<u>(1,638,969)</u>	<u>(538,776)</u>	<u>(9,836,658)</u>	<u>(12,014,403)</u>
Net Cash Provided By (Used In) Operating Activities	<u>494,981</u>	<u>(102,238)</u>	<u>1,085,371</u>	<u>1,478,114</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition Of Capital Assets	(249,259)	-	-	(249,259)
Proceeds from Sale of Capital Assets	<u>16,870</u>	<u>-</u>	<u>-</u>	<u>16,870</u>
Net Cash (Used In) Provided By Capital and Related Financing Activities	<u>(232,389)</u>	<u>-</u>	<u>-</u>	<u>(232,389)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(752,298)	(75,683)	430,000	(397,981)
Proceeds from Sale of Investments	500,000	182,000	(2,020,237)	(1,338,237)
Investment Income Received on Investments	<u>3,956</u>	<u>1,593</u>	<u>27,303</u>	<u>32,852</u>
Net Cash Provided By (Used In) Investing Activities	<u>(248,342)</u>	<u>107,910</u>	<u>(1,562,934)</u>	<u>1,703,366</u>
Net Increase (Decrease) in Cash	14,250	5,672	(477,563)	(457,641)
Cash at Beginning of Year	<u>25,177</u>	<u>304</u>	<u>888,555</u>	<u>914,036</u>
Cash at End of Year	<u>\$ 39,427</u>	<u>5,976</u>	<u>410,992</u>	<u>456,395</u>

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ECTOR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016
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)	\$ (267,956)	(104,708)	1,409,339	1,036,675
Adjustments to Reconcile Operating Income				
Depreciation	743,316	-	-	743,316
Decrease (Increase) in Accounts Receivable	1,692	(3,600)	7,914	6,006
Decrease (Increase) in Inventories	3,781	-	-	3,781
Increase (Decrease) in Accounts Payable	14,148	(345)	(333,118)	(319,315)
Increase (Decrease) in Intergovernmental changes	-	6,415	-	6,415
Increase (Decrease) in Unearned Revenue	-	-	1,236	1,236
Total Adjustments	762,937	2,470	(323,968)	441,439
Net Cash Provided By Operating Activities	\$ 494,981	(102,238)	1,085,371	1,478,114

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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 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, 2016

	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	\$ 35,375	17,289	12,676	27,282
Investments	-	-	-	-
Due from Other Governments	-	-	-	-
Accounts Receivable	-	-	-	-
Total Assets	\$ 35,375	17,289	12,676	27,282
LIABILITIES				
Accounts Payable	\$ -	16	12	28
Due to Other Governments	-	1,569	1,151	2,780
Deposits	35,375	15,704	11,513	24,474
Total Liabilities	\$ 35,375	17,289	12,676	27,282

	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
\$	8,266	90,705	41,977	5,599	13,461	9,180	825,680
	-	696,202	148,371	101,889	50,656	-	-
	-	106,782	70	-	-	-	-
	-	-	-	-	-	-	-
\$	<u>8,266</u>	<u>893,689</u>	<u>190,418</u>	<u>107,488</u>	<u>64,117</u>	<u>9,180</u>	<u>825,680</u>
\$	11	9,498	2,083	2,581	570	9,180	-
	1,104	38,384	-	-	49	-	-
	7,151	845,807	188,335	104,907	63,498	-	825,680
\$	<u>8,266</u>	<u>893,689</u>	<u>190,418</u>	<u>107,488</u>	<u>64,117</u>	<u>9,180</u>	<u>825,680</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2016

	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	\$ 3,140	15,793	217	624,795	121	194,049
Investments	-	-	-	-	-	415,678
Due from Other Governments	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>3,140</u>	<u>15,793</u>	<u>217</u>	<u>624,795</u>	<u>121</u>	<u>609,727</u>
LIABILITIES						
Accounts Payable	\$ -	-	-	-	-	563,844
Due to Other Governments	-	15,793	-	-	-	119
Deposits	3,140	-	217	624,795	121	45,764
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	\$ <u>3,140</u>	<u>15,793</u>	<u>217</u>	<u>624,795</u>	<u>121</u>	<u>609,727</u>

	District Attorney HHSC Fund	District Attorney Hot Check Fund	District Attorney Restitution	District Attorney Victim's Assistance	District Clerk Child Support Account	District Clerk Criminal Account	District Clerk Fee Account	District Clerk Tax Account
\$	7,065	2,965	-	1,164	8,035	84,832	167,414	1,287,595
	-	790	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	<u>7,065</u>	<u>3,755</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>84,832</u>	<u>167,414</u>	<u>1,287,595</u>
\$	-	-	-	-	4,313	885	-	-
	-	2	-	-	3,722	-	-	-
	<u>7,065</u>	<u>3,753</u>	<u>-</u>	<u>1,164</u>	<u>-</u>	<u>83,947</u>	<u>167,414</u>	<u>1,287,595</u>
\$	<u>7,065</u>	<u>3,755</u>	<u>-</u>	<u>1,164</u>	<u>8,035</u>	<u>84,832</u>	<u>167,414</u>	<u>1,287,595</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2016

	District Clerk Trust Account	Elections Officer Fund	Historical Commission	Jail Commissary Fund	Jail Inmate Trust
ASSETS					
Cash and Cash Equivalents	\$ 1,895,595	1,086	598	60,446	59,404
Investments	2,061,899	-	-	206,526	-
Due from Other Governments	-	-	-	1,055	-
Accounts Receivable	-	-	-	38,547	-
Total Assets	\$ 3,957,494	1,086	598	306,541	59,404
LIABILITIES					
Accounts Payable	\$ -	-	-	28,742	59,404
Due to Other Governments	-	-	-	51	-
Deposits	3,957,494	1,086	598	277,748	-
Total Liabilities	\$ 3,957,494	1,086	598	306,541	59,404

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
\$ 17,676	394	71,613	1,217	11,986	10,626
-	-	332,332	5,015	38,711	1,016
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 17,676</u>	<u>394</u>	<u>403,945</u>	<u>6,232</u>	<u>50,697</u>	<u>11,642</u>
\$ -	-	5,696	-	-	309
-	-	385	-	-	-
<u>17,676</u>	<u>394</u>	<u>397,864</u>	<u>6,232</u>	<u>50,697</u>	<u>11,333</u>
<u>\$ 17,676</u>	<u>394</u>	<u>403,945</u>	<u>6,232</u>	<u>50,697</u>	<u>11,642</u>

ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES (CONTINUED)
SEPTEMBER 30, 2016

	Sheriff's Bond	Sheriff's Criminal Forfeiture Fund
ASSETS		
Cash and Cash Equivalents	\$ 127,249	5,809
Investments	-	159,565
Due from Other Governments	-	104
Accounts Receivable	-	-
	<u>127,249</u>	<u>165,478</u>
Total Assets	\$ <u>127,249</u>	<u>165,478</u>
LIABILITIES		
Accounts Payable	\$ -	68,008
Due to Other Governments	-	-
Deposits	127,249	97,470
	<u>127,249</u>	<u>97,470</u>
Total Liabilities	\$ <u>127,249</u>	<u>165,478</u>

	Sheriff's Special Civil Account	South Side Senior Special	Tax Collector Assessor Motor Vehicle Account	Tax Assessor Collector Motor Vehicle Sales Tax	Tax Assessor Collector Vehicle Inventory Tax	West Side Senior Special	Total All Agency Funds
\$	7,538	5,270	1,260,336	332,806	1,329	7,472	7,363,125
	-	3,019	-	-	17,676	502	4,239,847
	-	-	-	-	247	-	108,258
	-	-	-	-	-	-	38,154
\$	<u>7,538</u>	<u>8,289</u>	<u>1,260,336</u>	<u>332,806</u>	<u>19,252</u>	<u>7,974</u>	<u>11,749,744</u>
\$	-	402	-	-	-	115	755,697
	-	-	1,260,336	332,806	-	-	1,658,251
	<u>7,538</u>	<u>7,887</u>	<u>-</u>	<u>-</u>	<u>19,252</u>	<u>7,859</u>	<u>9,335,796</u>
\$	<u>7,538</u>	<u>8,289</u>	<u>1,260,336</u>	<u>332,806</u>	<u>19,252</u>	<u>7,974</u>	<u>11,749,744</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED SEPTEMBER 30, 2016**

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION				
Cash and Cash Equivalents	\$ 51,363	1,613,773	1,629,761	35,375
Total Assets	\$ 51,363	1,613,773	1,629,761	35,375
Deposits	\$ 51,363	1,613,773	1,629,761	35,375
Total Liabilities	\$ 51,363	1,613,773	1,629,761	35,375
ADULT PROBATION I.S.P.				
Cash and Cash Equivalents	\$ 19,006	88,675	90,392	17,289
Total Assets	\$ 19,006	88,675	90,392	17,289
Accounts Payable	\$ 1,494	16	1,494	16
Due to Other Governments	2,679	1,569	2,679	1,569
Deposits	14,833	88,675	87,804	15,704
Total Liabilities	\$ 19,006	90,260	91,977	17,289
ADULT PROBATION S.A.F.P.F. SUPPORT GROUP				
Cash and Cash Equivalents	\$ 13,448	64,993	65,765	12,676
Total Assets	\$ 13,448	64,993	65,765	12,676
Accounts Payable	\$ 518	12	518	12
Due to Other Governments	3,340	1,151	3,340	1,151
Deposits	9,590	64,993	63,070	11,513
Total Liabilities	\$ 13,448	66,156	66,928	12,676
ADULT PROBATION SEX OFFENDER CASELOAD				
Cash and Cash Equivalents	\$ 27,751	156,898	157,367	27,282
Total Assets	\$ 27,751	156,898	157,367	27,282
Accounts Payable	\$ 98	28	98	28
Due to Other Governments	4,829	2,780	4,829	2,780
Deposits	22,824	156,898	155,248	24,474
Total Liabilities	\$ 27,751	159,706	160,175	27,282

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
ADULT PROBATION SPECIAL NEEDS CASELOAD				
Cash and Cash Equivalents	\$ 7,898	62,800	62,432	8,266
Total Assets	<u>\$ 7,898</u>	<u>62,800</u>	<u>62,432</u>	<u>8,266</u>
Accounts Payable	\$ 462	11	462	11
Due to Other Governments	-	1,104	-	1,104
Deposits	7,436	62,800	63,085	7,151
Total Liabilities	<u>\$ 7,898</u>	<u>63,915</u>	<u>63,547</u>	<u>8,266</u>
ADULT PROBATION SUPERVISION				
Cash and Cash Equivalents	\$ 200,288	1,852,638	1,962,221	90,705
Investments	1,008,755	3,074	315,627	696,202
Due from Other Governments	106,812	106,782	106,812	106,782
Accounts Receivable	6,846	-	6,846	-
Total Assets	<u>\$ 1,322,701</u>	<u>1,962,494</u>	<u>2,391,506</u>	<u>893,689</u>
Accounts Payable	\$ 19,754	9,498	19,754	9,498
Due to Other Governments	60,494	38,384	60,494	38,384
Deposits	1,242,453	1,855,713	2,252,359	845,807
Total Liabilities	<u>\$ 1,322,701</u>	<u>1,903,595</u>	<u>2,332,607</u>	<u>893,689</u>
CHILDREN'S SPECIAL FUND				
Cash and Cash Equivalents	\$ 182,344	612	140,979	41,977
Investments	23,206	148,371	23,206	148,371
Due from Other Governments	611	70	611	70
Total Assets	<u>\$ 206,161</u>	<u>149,053</u>	<u>164,796</u>	<u>190,418</u>
Accounts Payable	\$ 2,964	2,083	2,964	2,083
Deposits	203,197	606	15,468	188,335
Total Liabilities	<u>\$ 206,161</u>	<u>2,689</u>	<u>18,432</u>	<u>190,418</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY ATTORNEY CRIMINAL FORFEITURE				
Cash and Cash Equivalents	\$ 63,017	68,250	125,668	5,559
Investments	21,794	80,095	-	101,889
Total Assets	\$ 84,811	148,345	125,668	107,488
Accounts Payable	\$ 22,150	2,581	22,150	2,581
Deposits	62,661	68,601	26,355	104,907
Total Liabilities	\$ 84,811	71,182	48,505	107,488
COUNTY ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 37,756	12,466	36,761	13,461
Investments	30,555	20,101	-	50,656
Total Assets	\$ 68,311	32,567	36,761	64,117
Accounts Payable	\$ 637	570	637	570
Due to Other Governments	28	49	28	49
Deposits	67,646	12,466	16,614	63,498
Total Liabilities	\$ 68,311	13,085	17,279	64,117
COUNTY ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ 7,000	108,807	106,627	9,180
Total Assets	\$ 7,000	108,807	106,627	9,180
Accounts Payable	\$ 7,000	108,807	106,627	9,180
Total Liabilities	\$ 7,000	108,807	106,627	9,180
COUNTY CLERK APPEARANCE BOND				
Cash and Cash Equivalents	\$ 781,542	330,216	286,078	825,680
Total Assets	\$ 781,542	330,216	286,078	825,680
Deposits	\$ 781,542	330,216	286,078	825,680
Total Liabilities	\$ 781,542	330,216	286,078	825,680

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
COUNTY CLERK CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 3,313	1,117,935	1,118,108	3,140
Total Assets	\$ <u>3,313</u>	<u>1,117,935</u>	<u>1,118,108</u>	<u>3,140</u>
Deposits	\$ 3,313	1,117,935	1,118,108	3,140
Total Liabilities	\$ <u>3,313</u>	<u>1,117,935</u>	<u>1,118,108</u>	<u>3,140</u>
COUNTY CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 10,272	1,265,877	1,260,356	15,793
Total Assets	\$ <u>10,272</u>	<u>1,265,877</u>	<u>1,260,356</u>	<u>15,793</u>
Due to Other Governments	\$ 10,272	1,265,877	1,260,356	15,793
Total Liabilities	\$ <u>10,272</u>	<u>1,265,877</u>	<u>1,260,356</u>	<u>15,793</u>
COUNTY CLERK PROBATE AND CIVIL				
Cash and Cash Equivalents	\$ 254	182,995	183,032	217
Total Assets	\$ <u>254</u>	<u>182,995</u>	<u>183,032</u>	<u>217</u>
Deposits	254	182,995	183,032	217
Total Liabilities	\$ <u>254</u>	<u>182,995</u>	<u>183,032</u>	<u>217</u>
COUNTY CLERK TRUST				
Cash and Cash Equivalents	\$ 800,310	11,114	186,629	624,795
Total Assets	\$ <u>800,310</u>	<u>11,114</u>	<u>186,629</u>	<u>624,795</u>
Deposits	\$ 800,310	11,114	186,629	624,795
Total Liabilities	\$ <u>800,310</u>	<u>11,114</u>	<u>186,629</u>	<u>624,795</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT ATTORNEY APPORTIONMENT FUND				
Cash and Cash Equivalents	\$ 1,439	15,000	16,318	121
Total Assets	\$ 1,439	15,000	16,318	121
Due to Other Governments	\$ 1,398	-	1,398	-
Deposits	41	15,000	14,920	121
Total Liabilities	\$ 1,439	15,000	16,318	121
DISTRICT ATTORNEY CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 38,112	184,077	28,140	194,049
Investments	264,798	287,971	137,091	415,678
Total Assets	\$ 302,910	472,048	165,231	609,727
Accounts Payable	\$ 277,235	563,844	277,235	563,844
Due to Other Governments	140	119	140	119
Deposits	25,535	48,369	28,140	45,764
Total Liabilities	\$ 302,910	612,332	305,515	609,727
DISTRICT ATTORNEY HHSC FUND				
Cash and Cash Equivalents	\$ 8,362	3,143	4,440	7,065
Total Assets	\$ 8,362	3,143	4,440	7,065
Accounts Payable	\$ 3,055	-	3,055	-
Deposits	5,307	3,143	1,385	7,065
Total Liabilities	\$ 8,362	3,143	4,440	7,065
DISTRICT ATTORNEY HOT CHECK FUND				
Cash and Cash Equivalents	\$ 1,541	1,425	1	2,965
Investments	787	3	-	790
Total Assets	\$ 2,328	1,428	1	3,755
Due to Other Governments	\$ 1	2	1	2
Deposits	2,327	1,426	-	3,753
Total Liabilities	\$ 2,328	1,428	1	3,755
DISTRICT ATTORNEY RESTITUTION				
Cash and Cash Equivalents	\$ -	14,512	14,512	-
Total Assets	\$ -	14,512	14,512	-
Deposits	\$ -	14,512	14,512	-
Total Liabilities	\$ -	14,512	14,512	-

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	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
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	\$ 97,023	766,014	778,205	84,832
Total Assets	\$ 97,023	766,014	778,205	84,832
Accounts Payable	\$ 4,346	885	4,346	885
Deposits	92,677	765,129	773,859	83,947
Total Liabilities	\$ 97,023	766,014	778,205	84,832
DISTRICT CLERK FEE ACCOUNT				
Cash and Cash Equivalents	\$ 151,048	1,128,793	1,112,427	167,414
Total Assets	\$ 151,048	1,128,793	1,112,427	167,414
Deposits	\$ 151,048	1,128,793	1,112,427	167,414
Total Liabilities	\$ 151,048	1,128,793	1,112,427	167,414
DISTRICT CLERK TAX ACCOUNT				
Cash and Cash Equivalents	\$ 1,186,369	724,375	623,149	1,287,595
Total Assets	\$ 1,186,369	724,375	623,149	1,287,595
Deposits	\$ 1,186,369	724,375	623,149	1,287,595
Total Liabilities	\$ 1,186,369	724,375	623,149	1,287,595

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
DISTRICT CLERK TRUST ACCOUNT				
Cash and Cash Equivalents	\$ 1,959,144	596,422	659,971	1,895,595
Investments	1,915,996	2,061,899	1,915,996	2,061,899
Total Assets	<u>\$ 3,875,140</u>	<u>2,658,321</u>	<u>2,575,967</u>	<u>3,957,494</u>
Deposits	\$ 3,875,140	2,658,321	2,575,967	3,957,494
Total Liabilities	<u>\$ 3,875,140</u>	<u>2,658,321</u>	<u>2,575,967</u>	<u>3,957,494</u>
ELECTIONS OFFICER FUND				
Cash and Cash Equivalents	\$ 1	1,085	-	1,086
Total Assets	<u>\$ 1</u>	<u>1,085</u>	<u>-</u>	<u>1,086</u>
Deposits	\$ 1	1,085	-	1,086
Total Liabilities	<u>\$ 1</u>	<u>1,085</u>	<u>-</u>	<u>1,086</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>
JAIL COMMISSARY FUND				
Cash and Cash Equivalents	\$ 177,960	143,907	261,421	60,446
Investments	130,971	75,555	-	206,526
Accounts Receivable	-	38,514	-	38,514
Due from Other Governments	42,809	1,055	42,809	1,055
Total Assets	<u>\$ 351,740</u>	<u>259,031</u>	<u>304,230</u>	<u>306,541</u>
Accounts Payable	\$ 61,201	28,742	61,201	28,742
Deposits	290,406	144,791	157,449	277,748
Due to Other Governments	133	51	133	51
Total Liabilities	<u>\$ 351,740</u>	<u>173,584</u>	<u>218,783</u>	<u>306,541</u>

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**ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016**

	Balance October 1	Additions	Deletions	Balance September 30
JAIL INMATE TRUST				
Cash and Cash Equivalents	\$ 61,150	1,315,909	1,317,655	59,404
Total Assets	\$ 61,150	1,315,909	1,317,655	59,404
Accounts Payable	\$ 61,150	1,315,909	1,317,655	59,404
Total Liabilities	\$ 61,150	1,315,909	1,317,655	59,404
JUSTICE OF THE PEACE CRIMINAL ACCOUNT				
Cash and Cash Equivalents	\$ 32,044	930,825	945,193	17,676
Total Assets	\$ 32,044	930,825	945,193	17,676
Due to Other Governments	\$ 159	-	159	-
Deposits	31,885	930,825	945,034	17,676
Total Liabilities	\$ 32,044	930,825	945,193	17,676
JUVENILE PROBATION				
Cash and Cash Equivalents	\$ 1,149	10,023	10,778	394
Total Assets	\$ 1,149	10,023	10,778	394
Deposits	1,149	10,023	10,778	394
Total Liabilities	\$ 1,149	10,023	10,778	394
JUVENILE PROBATION SPECIAL				
Cash and Cash Equivalents	\$ 108,817	114,706	151,910	71,613
Investments	281,453	50,879	-	332,332
Total Assets	\$ 390,270	165,585	151,910	403,945
Accounts Payable	\$ 9,002	5,696	9,002	5,696
Due to Other Governments	843	385	843	385
Deposits	380,425	114,706	97,267	397,864
Total Liabilities	\$ 390,270	120,787	107,112	403,945
JUVENILE PROBATION UNCLAIMED RESTITUTION				
Cash and Cash Equivalents	\$ 113	4,112	3,008	1,217
Investments	2,007	3,008	-	5,015
Total Assets	\$ 2,120	7,120	3,008	6,232
Deposits	\$ 2,120	4,112	-	6,232
Total Liabilities	\$ 2,120	4,112	-	6,232

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
LAW ENFORCEMENT OFFICER EDUCATION FUND				
Cash and Cash Equivalents	\$ 21,477	16,670	26,161	11,986
Investments	18,641	20,070	-	38,711
Total Assets	<u>\$ 40,118</u>	<u>36,740</u>	<u>26,161</u>	<u>50,697</u>
Accounts Payable	\$ 704	-	704	-
Deposits	39,414	16,849	5,566	50,697
Total Liabilities	<u>\$ 40,118</u>	<u>16,849</u>	<u>6,270</u>	<u>50,697</u>
NORTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 6,873	16,251	12,498	10,626
Investments	1,013	31	28	1,016
Total Assets	<u>\$ 7,886</u>	<u>16,282</u>	<u>12,526</u>	<u>11,642</u>
Accounts Payable	\$ 410	309	410	309
Deposits	7,476	16,282	12,425	11,333
Total Liabilities	<u>\$ 7,886</u>	<u>16,591</u>	<u>12,835</u>	<u>11,642</u>
SHERIFF'S BOND				
Cash and Cash Equivalents	\$ 76,450	652,495	601,696	127,249
Total Assets	<u>\$ 76,450</u>	<u>652,495</u>	<u>601,696</u>	<u>127,249</u>
Deposits	\$ 76,450	652,495	601,696	127,249
Total Liabilities	<u>\$ 76,450</u>	<u>652,495</u>	<u>601,696</u>	<u>127,249</u>
SHERIFF'S CRIMINAL FORFEITURE FUND				
Cash and Cash Equivalents	\$ 219,886	58,215	272,292	5,809
Investments	323,796	1,004	165,235	159,565
Due from Other Governments	-	104	-	104
Total Assets	<u>\$ 543,682</u>	<u>59,323</u>	<u>437,527</u>	<u>165,478</u>
Accounts Payable	\$ 79,160	68,008	79,160	68,008
Deposits	464,522	59,219	426,271	97,470
Total Liabilities	<u>\$ 543,682</u>	<u>127,227</u>	<u>505,431</u>	<u>165,478</u>
SHERIFF'S SPECIAL CIVIL ACCOUNT				
Cash and Cash Equivalents	\$ -	1,519,336	1,511,798	7,538
Total Assets	<u>\$ -</u>	<u>1,519,336</u>	<u>1,511,798</u>	<u>7,538</u>
Deposits	\$ -	1,519,336	1,511,798	7,538
Total Liabilities	<u>\$ -</u>	<u>1,519,336</u>	<u>1,511,798</u>	<u>7,538</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1	Additions	Deletions	Balance September 30
SOUTH SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 5,347	8,128	8,205	5,270
Investments	3,010	23	14	3,019
Total Assets	<u>\$ 8,357</u>	<u>8,151</u>	<u>8,219</u>	<u>8,289</u>
Accounts Payable	1,094	402	1,094	402
Deposits	7,263	8,151	7,527	7,887
Total Liabilities	<u>\$ 8,357</u>	<u>8,553</u>	<u>8,621</u>	<u>8,289</u>
TAX COLLECTOR ASSESSOR MOTOR VEHICLE ACCOUNT				
Cash and Cash Equivalents	\$ 1,278,102	48,085,504	48,103,270	1,260,336
Total Assets	<u>\$ 1,278,102</u>	<u>48,085,504</u>	<u>48,103,270</u>	<u>1,260,336</u>
Due to Other Governments	1,278,102	48,085,504	48,103,270	1,260,336
Total Liabilities	<u>\$ 1,278,102</u>	<u>48,085,504</u>	<u>48,103,270</u>	<u>1,260,336</u>
TAX ASSESSOR COLLECTOR MOTOR VEHICLE SALES TAX				
Cash and Cash Equivalents	\$ 815,271	30,909,078	31,391,543	332,806
Total Assets	<u>\$ 815,271</u>	<u>30,909,078</u>	<u>31,391,543</u>	<u>332,806</u>
Due to Other Governments	815,271	30,909,078	31,391,543	332,806
Total Liabilities	<u>\$ 815,271</u>	<u>30,909,078</u>	<u>31,391,543</u>	<u>332,806</u>
TAX ASSESSOR COLLECTOR VEHICLE INVENTORY TAX				
Cash and Cash Equivalents	\$ 1,088	4,184	3,943	1,329
Investments	20,622	1,132	4,078	17,676
Due From Other Governments	353	247	353	247
Total Assets	<u>\$ 22,063</u>	<u>5,563</u>	<u>8,374</u>	<u>19,252</u>
Deposits	\$ 22,063	1,132	3,943	19,252
Total Liabilities	<u>\$ 22,063</u>	<u>1,132</u>	<u>3,943</u>	<u>19,252</u>
WEST SIDE SENIOR SPECIAL				
Cash and Cash Equivalents	\$ 6,090	4,043	2,661	7,472
Investments	501	1	-	502
Total Assets	<u>\$ 6,591</u>	<u>4,044</u>	<u>2,661</u>	<u>7,974</u>
Accounts Payable	\$ 461	115	461	115
Deposits	6,130	4,064	2,335	7,859
Total Liabilities	<u>\$ 6,591</u>	<u>4,179</u>	<u>2,796</u>	<u>7,974</u>

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ECTOR COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2016

	<u>Balance</u> <u>October 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30</u>
TOTAL – ALL AGENCY FUNDS				
Cash and Cash Equivalents	\$ 8,470,215	94,166,281	95,273,371	7,363,125
Investments	4,047,905	2,753,217	2,561,275	4,239,847
Due from Other Governments	150,585	108,258	150,585	108,258
Accounts Receivable	6,846	38,514	6,846	38,514
Total Assets	<u>\$ 12,675,551</u>	<u>97,066,270</u>	<u>97,992,077</u>	<u>11,749,744</u>
Accounts Payable	\$ 557,208	2,107,516	1,909,027	755,697
Due to Other Governments	2,181,411	80,306,053	80,829,213	1,658,251
Deposits	9,936,932	14,408,923	15,010,059	9,335,796
Total Liabilities	<u>\$ 12,675,551</u>	<u>96,822,492</u>	<u>97,748,299</u>	<u>11,749,744</u>

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ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
SEPTEMBER 30, 2016

GOVERNMENTAL FUNDS CAPITAL ASSETS:

Land	\$	1,884,704
Building		13,774,077
Improvements		26,124,038
Machinery and Equipment		5,427,631
Infrastructure		38,575,932
Historical Artifacts		72,207
Construction in Progress		<u>87,878</u>
 Total Governmental Funds Capital Assets	 \$	 <u><u>85,946,467</u></u>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

General Fund	\$	21,053,112
Special Revenue Funds		39,286,147
Donations		332,760
Proprietary Funds		13,270
Trust Funds		3,704,133
Capital Projects Funds		<u>21,557,045</u>
 Total Investment in Governmental Funds Capital Assets	 \$	 <u><u>85,946,467</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 position.

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ECTOR COUNTY, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2016

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	270,883	24,834	-	-	11,349,948
Financial Administration	294,078	-	1,619,213	2,094,966	-	-	-	4,008,257
Law Enforcement	-	1,467,431	154,845	777,881	-	-	-	2,400,157
Fire Protection	-	-	52,176	20,369	-	-	-	72,545
Correction	-	10,456,925	7,158,875	1,495,264	-	-	-	19,111,064
Health and Welfare	24,000	-	382,081	111,049	-	-	-	517,130
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	59,943	235,989	-	-	3,793,325
Highways and Streets	268,697	-	39,494	143,798	38,149,525	-	-	38,601,514
Nondepartmental and Other	-	345,000	19,388	258,750	-	-	87,878	711,016
Total Governmental Funds Capital Net Assets by Function	\$ 1,884,704	13,774,077	26,124,038	5,427,631	38,575,932	72,207	87,878	85,946,467

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

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ECTOR COUNTY, TEXAS
SCHEDULE OF CHANGES IN CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS BY ACTIVITY
SEPTEMBER 30, 2016

Activity	September 30, 2015	Additions	Dispositions and (Adjustments)	September 30, 2016
Administrative	\$ 9,581	-	-	9,581
Judicial	11,395,067	-	45,119	11,349,948
Financial Administration	4,218,199	-	209,942	4,008,257
Law Enforcement	2,163,372	268,312	31,527	2,400,157
Fire Protection	72,545	-	-	72,545
Correction	19,094,478	41,875	25,289	19,111,064
Health and Welfare	535,486	-	18,356	517,130
Cultural-Recreation	2,684,999	-	-	2,684,999
Library	2,686,931	-	-	2,686,931
Maintenance	3,746,389	46,936	-	3,793,325
Highways and Streets	38,601,514	-	-	38,601,514
Nondepartmental and Other	1,468,605	283,384	1,040,973	711,016
Total Governmental Funds				
Capital Net Assets	\$ 86,677,166	640,507	1,371,206	85,946,467

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

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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.	145
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.	152
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.	157
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.	161
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.	163

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**

	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016
Governmental Activities										
Invested in Capital Assets	\$ 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	18,741,009
Restricted	202,932	51,044	17,321	324,695	6,932,997	6,807,541	10,634,368	10,136,565	17,111,223	9,103,273
Unrestricted	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)	(23,462,743)
Total Governmental Activities Net Position	<u>42,918,249</u>	<u>41,721,731</u>	<u>42,073,192</u>	<u>42,268,682</u>	<u>31,804,035</u>	<u>33,164,824</u>	<u>30,190,031</u>	<u>26,297,001</u>	<u>12,969,406</u>	<u>4,381,539</u>
Business-type Activities										
Invested in Capital Assets	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	15,410,341
Restricted	-	-	-	-	-	83,979	-	-	-	-
Unrestricted	446,412	357,253	1,798,147	1,726,441	581,823	842,184	1,131,962	973,331	1,262,822	1,062,159
Total Business-type Activities Net Position	<u>11,112,556</u>	<u>13,960,181</u>	<u>20,694,350</u>	<u>20,167,031</u>	<u>18,079,693</u>	<u>18,985,575</u>	<u>18,455,646</u>	<u>17,592,597</u>	<u>17,295,128</u>	<u>16,472,500</u>
Primary Government										
Invested in Capital Assets	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	34,151,350
Restricted	202,932	51,044	17,321	324,695	6,932,997	6,891,520	10,634,368	10,136,565	17,111,223	9,103,273
Unrestricted	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)	(22,400,584)
Total Primary Government Net Position	<u>\$ 54,030,805</u>	<u>55,681,912</u>	<u>62,767,542</u>	<u>62,435,713</u>	<u>49,883,728</u>	<u>52,150,399</u>	<u>48,645,677</u>	<u>43,889,598</u>	<u>30,264,534</u>	<u>20,854,039</u>

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

	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016
Expenses										
Governmental Activities:										
Administrative	\$ 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	3,862,506
Judicial	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	16,540,995
Financial Administration	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	5,906,282
Law Enforcement	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	8,304,906
Correction	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	21,596,603
Health and Welfare	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	2,689,806
Fire Protection	904,531	942,054	934,184	943,926	1,035,439	921,491	895,169	897,310	893,524	901,605
Cultural - Recreation	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	1,453,241
Library	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	2,166,712
Maintenance	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	8,224,942
Conservation of Natural Resources	105,008	118,509	120,234	127,754	119,261	132,774	147,366	121,952	126,577	150,367
Highways - Streets	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	10,752,127
Election	433,005	540,428	429,971	563,042	468,404	526,342	547,106	596,884	599,851	669,076
Nondepartmental	1,073,770	-	-	-	-	-	-	-	-	-
Interest on Long-term Debt	688,245	692,519	607,428	520,553	400,121	295,757	201,000	166,816	163,942	170,269
Total Governmental Activities Expenses	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	83,389,437
Business-Type Activities:										
Coliseum	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	2,220,075
Airport	347,651	328,258	456,903	627,672	1,588,158	412,820	407,704	447,329	717,243	670,288
Total Business-Type Activities Expenses	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	2,890,363
Total Primary Government Expenses	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	86,279,800

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Program Revenues										
Governmental Activities:										
Charges for Service:										
Administrative	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	3,546,277
Judicial	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	5,283,939
Law Enforcement	532,443	521,812	337,504	333,240	328,999	347,645	356,469	369,652	372,031	455,048
Correction	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	2,686,419
Health and Welfare	615,214	838,354	931,764	994,053	836,632	947,382	1,054,424	1,101,407	1,101,122	1,093,091
Cultural - Recreation	35,906	38,703	36,944	7,425	11,415	15,450	15,225	13,758	16,400	14,550
Library	-	-	-	24,555	22,078	23,188	23,788	35,528	26,450	27,305
Highways - Streets	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	2,146,166
Election	-	-	-	57,421	39,139	699	129,509	16,741	40,198	61,310
Operating Grants and Contributions:										
Administrative	51,436	65,707	91,428	88,802	500,258	106,308	117,573	85,595	162,633	102,664
Judicial	132,073	178,876	169,807	301,743	183,806	190,597	206,863	263,591	200,686	218,673
Law Enforcement	30,108	30,108	171,185	128,390	65,600	71,707	52,857	40,793	23,556	22,689
Correction	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	1,071,543
Health and Welfare	838,291	1,303,624	847,511	814,634	605,759	582,934	716,030	620,064	623,347	502,389
Fire Protection	-	68,000	-	-	-	-	-	-	-	-
Cultural - Recreation	57,336	18,501	45,000	12,780	22,000	8,259	20,000	39,529	-	-
Highways - Streets	25,691	25,415	77,484	30,253	209,327	30,864	114,575	31,197	41,851	32,428
Election	-	-	-	75,085	21,577	3,756	1,330	-	-	5,039
Capital Grants and Contributions:	125,397	-	464,696	49,098	24,748	44,801	20,764	177,830	2,087,729	7,285,472
Total Governmental Activities Program Revenues	<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>	<u>24,555,002</u>
Business-Type Activities:										
Charges for Services	708,585	900,858	926,347	864,258	810,723	1,077,621	1,062,430	1,085,920	1,363,976	1,213,293
Grants and Contributions	50,000	50,000	5,727,489	212,949	226,614	1,332,590	147,780	105,000	338,054	307,587
Total Business-Type Activities Program Revenues	<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>	<u>1,520,880</u>
Total Primary Government Program Revenues	<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>	<u>26,075,882</u>

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

	2007	2008	2009	2010	2011	2012	2013 (as restated)	2014	2015 (as restated)	2016
Net (Expense) Revenue										
Governmental Activities	(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)	(58,834,435)
Business-Type Activities	(956,050)	(855,601)	4,740,614	(961,128)	(2,346,369)	252,130	(1,115,382)	(1,303,819)	(1,153,937)	(1,369,483)
Total Primary Government Net Expense	<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>	<u>(60,203,918)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	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	47,095,470
Bingo Taxes	257,618	339,816	280,004	237,878	241,943	240,899	238,358	247,387	239,832	172,616
Mixed Beverage Tax	315,630	369,060	409,594	421,026	435,173	464,070	514,340	704,831	741,750	638,339
Hotel Occupancy Tax	-	-	-	-	-	-	-	467,439	897,733	581,239
Unrestricted Investment Earnings	1,419,778	961,500	438,339	181,162	182,429	179,928	218,019	110,506	72,953	184,416
Miscellaneous	288,407	434,640	175,739	110,542	214,801	222,360	351,776	967,929	512,936	1,491,880
Gain on Sale of Assets	101,740	-	62,347	(135,376)	183,497	82,452	63,966	76,383	346,796	38,692
Internal Balance	-	-	-	-	-	-	-	-	8,971	(1,649)
Transfers	(350,000)	-	(54,576)	-	18,954	33,853	31,448	31,662	43,256	45,565
Contributed Capital	(1,777,895)	(3,347,022)	-	-	-	-	-	-	-	-
Total Governmental Activities	<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>	<u>50,246,568</u>
Business-Type Activities:										
Property Taxes	337,167	341,804	1,931,326	429,553	276,000	682,246	611,199	3,209	8,108	3,288
Hotel Occupancy Tax	-	-	-	-	-	-	-	467,439	897,733	581,239
Unrestricted Investment Earnings	38,566	14,400	7,653	4,256	1,985	5,359	5,702	1,784	2,854	6,244
Miscellaneous	1,328	-	-	-	-	-	-	-	-	-
Internal Balance	-	-	-	-	-	-	-	-	(8,971)	1,649
Transfers	350,000	-	54,576	-	(18,954)	(33,853)	(31,448)	(31,662)	(43,256)	(45,565)
Contributed Capital	1,777,895	3,347,022	-	-	-	-	-	-	-	-
Total Business-Type Activities	<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>	<u>546,855</u>
Changes in Net Position										
Governmental Activities	(618,387)	(1,196,518)	351,461	195,490	(1,956,432)	1,360,789	(2,860,595)	(3,893,030)	(1,982,185)	(8,587,867)
Business-Type Activities	1,548,906	2,847,625	6,734,169	(527,319)	(2,087,338)	905,882	(529,929)	(863,049)	(297,469)	(822,628)
Total Primary Government	<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>	<u>(9,410,495)</u>

Source: Comprehensive Annual Financial Reports

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund:										
Nonspendable	\$ -	-	-	-	77,548	56,355	60,543	27,236	41,993	37,899
Restricted	-	-	-	-	1,660,472	1,683,459	1,898,090	3,198,663	2,317,683	2,023,099
Committed	-	-	-	-	570,868	75,370	124,833	543,237	607,766	216,895
Assigned	-	-	-	-	-	731,100	60,447	154,107	168,049	844,266
Unassigned	-	-	-	-	10,531,082	12,371,405	13,625,741	12,891,378	11,175,005	9,385,726
Reserved	191,850	62,640	18,347	60,121	-	-	-	-	-	-
Unreserved	9,490,423	11,965,921	11,723,424	12,401,020	-	-	-	-	-	-
Total General Fund	<u>9,682,273</u>	<u>12,028,561</u>	<u>11,741,771</u>	<u>12,461,141</u>	<u>12,839,970</u>	<u>14,917,689</u>	<u>15,769,654</u>	<u>16,814,621</u>	<u>14,310,496</u>	<u>12,507,885</u>
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	-	350	350
Restricted	-	-	-	-	5,193,273	5,124,082	8,736,278	6,937,902	14,793,540	7,080,174
Committed	-	-	-	-	441,303	-	-	1,140,689	2,299,986	9,796,069
Assigned	-	-	-	-	-	876,382	247,604	868,022	961,703	313,360
Unassigned	-	-	-	-	453,444	(170,858)	506,605	(114,014)	(281,523)	(1,409,811)
Unassigned, Reported In:										
Special Revenue Funds	-	-	-	-	-	-	(51,091)	-	-	-
Reserved	3,498,428	1,753,900	527,250	904,471	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	2,910,790	3,718,900	2,243,576	1,601,419	-	-	-	-	-	-
Capital Projects Funds	1,503,933	1,178,788	146,956	80,250	-	-	-	-	-	-
Total all Other Governmental Funds	<u>7,913,151</u>	<u>6,651,588</u>	<u>2,917,782</u>	<u>2,586,140</u>	<u>6,088,020</u>	<u>5,829,606</u>	<u>9,439,396</u>	<u>8,832,599</u>	<u>17,774,056</u>	<u>15,780,142</u>
Total Fund Balance Governmental Funds	<u>\$ 17,595,424</u>	<u>18,680,149</u>	<u>14,659,553</u>	<u>15,047,281</u>	<u>18,927,990</u>	<u>20,747,295</u>	<u>25,209,050</u>	<u>25,647,220</u>	<u>32,084,552</u>	<u>28,288,027</u>

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

Source: Comprehensive Annual Financial Report

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues:										
Property Tax, Penalties and Interest	\$ 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	46,386,721
Fines and Forfeitures	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	1,694,527
Licenses and Permits	108,384	122,600	170,978	171,596	152,667	234,060	235,382	273,691	251,005	227,976
Intergovernmental Charges	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	10,187,130
Charges for Services	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	12,890,519
Investment Income	1,260,689	848,495	400,269	165,187	111,110	157,142	163,767	110,661	77,218	206,171
Other Revenue	580,379	622,092	687,391	660,206	1,184,279	761,272	1,147,963	1,359,159	990,333	1,809,793
Hotel Occupancy Tax	-	-	-	-	-	-	-	467,439	897,733	581,239
Total Revenues	44,499,981	49,358,931	48,847,336	50,319,768	53,324,409	56,422,515	57,890,750	61,485,560	65,905,229	73,984,076
Expenditures:										
Administrative	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	3,874,143
Judicial	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	15,115,711
Financial Administration	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	4,948,024
Law Enforcement	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	7,927,862
Correction	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	17,513,478
Health and Welfare	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	2,665,818
Fire Protection	858,904	865,525	864,700	866,700	885,746	886,342	888,223	1,239,079	889,690	891,896
Cultural - Recreation	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	1,059,298
Library	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	1,803,833
Maintenance	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	7,901,574
Conservation of Natural Resources	104,609	120,159	119,290	126,071	119,254	126,210	126,653	121,931	132,972	152,709
Highways and Streets	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	9,358,962
Election	433,458	536,883	433,899	553,862	467,395	533,979	559,664	605,401	615,639	680,494
Nondepartmental Other	1,072,559	2,028,659	687,344	817,126	1,175,542	201,859	211,443	217,172	488,855	652,397
Debt Service										
Principal Retirement	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	2,735,000
Interest and Other	601,085	625,199	554,258	440,712	399,795	255,153	197,172	218,094	190,565	198,954
Issuance Costs	138,337	37,515	-	-	-	-	-	-	-	-
Capital Outlay	2,911,977	3,537,328	2,429,298	410,412	1,035,519	855,683	1,576,580	1,002,446	749,438	346,013
Total Expenditures	46,082,798	51,039,205	52,880,249	49,847,121	53,548,700	54,629,964	59,194,991	61,075,845	68,311,153	77,826,166

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>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>	<u>2016</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,582,817)	(1,680,274)	(4,032,913)	472,647	(224,291)	1,792,551	(1,304,241)	409,715	(2,405,924)	(3,842,090)
Other Financing Sources (Uses)										
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	557,076	619,308	867,283	739,742	707,235	1,543,850	880,388	2,366,624	1,558,726	1,600,669
Transfers Out	(907,076)	(619,308)	(854,966)	(705,294)	(707,235)	(1,517,096)	(854,392)	(2,338,169)	(1,515,470)	(1,555,104)
Total Other Financing Sources (Uses)	<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>	<u>45,565</u>
Prior Period Adjustment	(33,600)	-	-	-	-	-	-	-	-	-
Net Change In Fund Balance	<u>\$ 5,597,065</u>	<u>1,084,726</u>	<u>(4,020,596)</u>	<u>507,095</u>	<u>3,880,709</u>	<u>1,819,305</u>	<u>4,461,755</u>	<u>438,170</u>	<u>6,437,332</u>	<u>(3,796,525)</u>
Debt Service as a Percentage of Noncapital Expenditures	6.6%	7.0%	6.6%	6.8%	6.2%	6.0%	5.7%	4.5%	4.2%	3.8%

Source: Comprehensive Annual Financial Statements

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ECTOR COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2016

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Property Tax	\$ 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	\$ 47,095,470
Bingo Tax	257,618	339,816	280,004	237,878	241,943	240,899	238,358	247,387	239,832	172,616
State Beverage Tax	315,630	369,060	409,594	421,026	435,173	464,070	514,340	704,831	741,750	638,339
Hotel Occupancy Tax	-	-	-	-	-	-	-	467,439	897,733	581,239
Total	\$ 28,004,780	\$ 32,234,725	\$ 35,095,238	\$ 34,968,244	\$ 37,447,555	\$ 39,183,877	\$ 39,509,783	\$ 42,575,412	\$ 45,821,184	\$ 48,487,664

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, 2016

Fiscal Year	Market Value				Less Tax-Exempt	Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property Residential	Real Property Commercial	Personal Property Motor Vehicles	Personal Property Other			
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
2016	5,055,743,020	6,500,912,578	97,380,610	3,885,179,079	1,569,992,331	13,969,222,956	0.335000

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, 2016

	<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>	<u>2016</u>
County Direct Rates:										
General Operating Rate	\$ 0.3724	\$ 0.3640	\$ 0.3232	\$ 0.3246	\$ 0.3246	\$ 0.3268	\$ 0.2921	\$ 0.28000	\$ 0.27906	\$ 0.31360
Debt Service Rate	0.0434	0.0401	0.0348	0.0318	0.0318	0.0295	0.0262	0.01730	0.01824	0.02140
Total Direct Rate	<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>	<u>0.33500</u>
City of Odessa	0.6290	0.5790	0.5623	0.5228	0.5228	0.5228	0.5128	0.51275	0.47585	0.47059
Independent School District	1.3600	1.1120	1.1286	1.1350	1.1350	1.1320	1.1195	1.16100	1.11610	1.15000
Odessa College	0.1900	0.1817	0.1624	0.1584	0.1584	0.1948	0.1872	0.17413	0.17660	0.19120
County Utility District	0.1501	0.1212	0.0982	0.0982	0.0982	0.0982	0.0982	0.08035	0.07015	0.08020
City of Goldsmith	0.1436	0.1083	0.0949	0.0984	0.0984	0.0912	0.0818	0.06550	0.07157	0.06620
Hospital District	0.0808	0.0695	0.0577	0.0555	0.0552	0.0521	0.0498	0.04565	0.05099	0.07334
Total Overlapping Rate	<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>	<u>2.03153</u>
Total Direct and Overlapping Rate	<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>	<u>\$ 2.36653</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, 2016**

	2016			2007		
	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	3.33%	\$ 610,832,019	1	8.99%
Halliburton Energy Services, Inc.	298,503,448	2	2.14%	-	-	0.00%
Fasken Oil & Ranch LTD	281,810,716	3	2.02%	-	-	0.00%
Odessa-Ector Power Partners	235,001,751	4	1.68%	-	-	0.00%
Conoco Phillips Co.	182,563,813	5	1.31%	231,750,211	3	3.41%
Devon Energy	178,711,294	6	1.28%	-	-	0.00%
XTO Energy Inc.	177,394,390	7	1.27%	223,288,254	4	3.29%
Reliance Energy Inc.	166,222,868	8	1.19%	-	-	0.00%
Oncor Electric Delivery Co. LLC	136,615,405	9	0.98%	-	-	0.00%
Apache Corporation	115,667,821	10	0.83%	-	-	0.00%
Huntsman Polymers Corp.	-	-	-	184,317,401	6	2.71%
Anadarko Petroleum Corp.	-	-	-	248,126,746	2	3.65%
Four Star Oil and Gas	-	-	-	132,859,980	7	1.96%
TXU Electric Delivery Company	-	-	-	82,686,077	8	1.22%
Oxy USA WTP LP	-	-	-	212,925,266	5	3.13%
Inergen Resources	-	-	-	66,136,913	9	0.97%
BP American Production	-	-	-	51,858,096	10	0.76%
All Other Taxpayers	11,731,332,372	-	83.97%	4,747,520,818	-	69.90%
Total	\$ 13,969,222,956	-	100.00%	\$ 6,792,301,781	-	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, 2016**

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
2007	\$ 28,385,878	27,006,486	95.1%	1,294,135	28,300,621	99.7%
2008	31,458,442	30,682,448	97.5%	675,670	31,358,118	99.7%
2009	34,340,834	32,959,294	96.0%	1,248,058	34,207,352	99.6%
2010	34,173,404	33,231,412	97.2%	812,226	34,043,638	99.6%
2011	36,110,270	35,496,177	98.3%	457,004	35,953,181	99.6%
2012	38,761,811	37,796,518	97.5%	772,858	38,569,376	99.5%
2013	39,698,641	39,368,284	99.2%	70,236	39,438,520	99.3%
2014	41,657,287	41,158,964	98.8%	143,477	41,302,441	99.1%
2015	43,831,641	43,055,982	98.2%	107,481	43,163,463	98.5%
2016	46,796,897	45,168,162	96.5%	-	45,168,162	96.5%

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, 2016

Governmental Activities						
Fiscal Year	Tax Refunding Bonds	Certificate of Obligation	Tax Notes	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2007	\$ 5,350,000	875,000	8,915,000	15,140,000	.38	125
2008	3,645,000	600,000	10,960,000	15,205,000	.40	126
2009	1,865,000	310,000	10,245,000	12,420,000	.13	103
2010	-	-	9,500,000	9,500,000	.38	69
2011	-	-	10,790,000	10,790,000	.25	79
2012	-	-	7,830,000	7,830,000	.25	57
2013	-	-	10,500,000	10,500,000	.31	77
2014	-	-	7,985,000	7,985,000	.31	58
2015	-	-	14,170,000	14,170,000	.31	103
2016	-	-	11,435,000	11,435,000	.31	83

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, 2016

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		
2007	\$ 15,140,000	202,932	14,937,068	0.22	123
2008	15,205,000	51,044	15,153,956	0.20	125
2009	12,420,000	17,321	12,402,679	0.13	102
2010	9,500,000	324,670	9,175,330	0.08	67
2011	10,790,000	418,188	10,371,812	0.01	76
2012	7,830,000	486,224	7,343,776	0.08	54
2013	10,500,000	546,829	9,953,171	0.08	73
2014	7,985,000	205,004	7,779,996	0.06	57
2015	14,170,000	150,453	14,019,547	0.10	102
2016	11,435,000	180,458	11,254,542	0.08	82

Source: Comprehensive Annual Financial Report

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ECTOR COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL
ACTIVITIES DEBT
SEPTEMBER 30, 2016

Jurisdiction	Direct Debt	Percentage Applicable to Ector County	Amount Applicable to Ector County
Direct Debt:			
Ector County	\$ 11,435,000	100%	\$ 11,435,000
Overlapping Debt:			
City of Odessa	125,000,000	91.88%	114,850,000
Ector County Independent School District	178,009,985	100%	178,009,985
Ector County Utility District	-	N/A	-
Odessa College	65,760,000	100%	65,760,000
Total Overlapping Debt	368,769,985		358,619,985
Total Direct and Overlapping Debt	\$ 380,204,985		\$ 370,054,985

Source: Ector County Governmental Entities

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ECTOR COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2016

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	\$ 1,683,138,377	\$ 1,945,428,250	\$ 2,397,625,795	\$ 2,382,155,890	\$ 2,554,257,087	\$ 2,719,195,896	\$ 3,064,906,920	\$ 3,443,104,490	\$ 3,668,768,978	\$ 3,492,305,739
Total Debt	14,937,068	15,153,956	12,402,679	9,175,305	10,370,108	7,343,776	9,953,171	7,779,996	14,019,547	11,254,545
to Limit										
Legal Debt Margin	\$ 1,668,201,309	\$ 1,930,274,294	\$ 2,385,223,116	\$ 2,372,980,585	\$ 2,543,886,979	\$ 2,711,852,120	\$ 3,054,953,749	\$ 3,435,324,494	\$ 3,654,749,431	\$ 3,481,051,194
	0.89%	0.78%	0.52%	0.39%	0.41%	0.27%	0.32%	0.23%	0.38%	0.32%

Assessed Value 2015 Tax Roll	\$ 13,969,222,956
Debt Limit, 25% of Assessed Value	3,492,305,739
Amount of Debt Applicable to Debt Limit	
Total Bonded Debt	11,435,000
Less: Fund Balance in Debt Service Funds	180,455
Net Bonded Debt	11,254,545
Debt Margin	3,481,051,194

Sources: Comprehensive Annual Financial Statements

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**ECTOR COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2016**

Year	Estimated Population	Personal Income	Per Capita Personal Income	Unemployment Rate	School Enrollment
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
2016	137,130	6,281,376,780	45,806	6.6	31,480

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, 2016

2016				2007			
Ten Largest Employers	Ranking	Employed	Percentage Total County Employment	Ten Largest Employers	Ranking	Employed	Percentage Total County Employment
ECISD	1	3,477	4.77%	ECISD	1	3,430	5.26%
Saulsbury Companies	2	2,454	3.37%	Saulsbury Companies	3	1,392	2.13%
Medical Center Hospital	3	2,293	3.15%	Medical Center Hospital	2	1,680	2.57%
Wal-Mart Super Stores	4	1,470	2.02%	Wal-Mart Super Stores	5	847	1.30%
Halliburton Services	5	1,100	1.51%	Halliburton Services	6	813	1.25%
City of Odessa	6	939	1.29%	City of Odessa	4	850	1.30%
Weatherford	7	800	1.10%	Weatherford	n/a	n/a	n/a
Odessa Regional Hospital	8	750	1.03%	Odessa Regional Hospital	7	710	1.09%
Ector County	9	674	0.92%	Ector County	n/a	n/a	n/a
Bobby Cox Companies	10	572	0.78%	Bobby Cox Companies	n/a	n/a	n/a
Odessa College	n/a	n/a	n/a	Odessa College	8	710	1.09%
University of Texas Permian Basin	n/a	n/a	n/a	University of Texas Permian Basin	9	659	1.01%
Hollman Construction	n/a	n/a	n/a	Hollman Construction	10	650	1.00%
Total Employment		<u><u>72,900</u></u>				<u><u>65,245</u></u>	

Sources: Odessa Chamber of Commerce

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ECTOR COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2016

	<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>	<u>2016</u>
Governmental Activities:										
Administrative	16.0	16.0	17.0	17.0	18.0	17.0	17.0	17.0	17.0	18.0
Judicial	117.5	117.5	119.5	119.5	119.5	119.5	120.0	129.5	130.0	142.5
Financial Administration	40.5	40.5	40.5	40.5	40.5	40.5	44.0	46.0	46.0	46.0
Law Enforcement	97.5	97.5	97.5	97.5	97.5	101.5	104.5	108.5	108.5	108.5
Correction	185.0	185.0	190.5	190.5	195.5	199.5	198.0	196.0	199.5	198.5
Health and Welfare	24.5	24.5	24.5	24.5	24.5	22.0	25.5	27.0	27.0	21.5
Cultural/Recreation	17.0	17.0	17.0	17.0	17.0	18.5	14.5	13.5	16.5	14.0
Library	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0	25.5	25.5
Maintenance	49.0	49.0	49.0	49.0	49.0	49.5	54.0	40.5	42.5	43.0
Highways/Streets	30.0	30.0	30.0	30.0	30.0	29.0	27.0	27.0	27.0	26.0
Election	5.0	5.0	5.0	5.0	5.0	5.5	5.5	5.5	5.5	5.5
Total Governmental Activities Full-time Equivalent	<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>	<u>649.0</u>
Business-Type Activities:										
Coliseum	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	13.0	13.0
Airport	1.0	1.0	2.0	2.0	2.0	-	-	-	-	1.0
Total Business-Type Activities Full-time Equivalent	<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>	<u>14.0</u>
Total Primary Government Full-time Equivalent	<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>	<u><u>663.0</u></u>

Source: Ector County Budget

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ECTOR COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2016

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Judicial: (1)										
County Courts:										
Criminal Case Filings	6,295	5,260	5,734	5,279	5,089	5,005	5,270	6,106	5,288	5,087
Civil Case Filings	457	313	280	323	931	683	638	607	574	528
Juvenile Case Filings	138	182	205	136	170	115	120	151	148	138
District Courts:										
Criminal Case Filings	1,107	1,213	1,294	1,395	2,059	2,160	2,436	2,142	1,385	2,929
Civil Case Filings	3,666	3,200	3,247	2,742	3,082	4,139	4,290	2,492	3,329	2,007
Justice of the Peace Case Filings	16,021	17,435	17,063	11,123	10,278	11,373	11,092	12,017	10,510	11,382
Law Enforcement: (2)										
Number of Law Enforcement Employees	85.0	74.0	85.0	85.0	85.0	89.0	93.0	96.0	96.0	103.0
Number of Administrative Employees	12.5	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	600	580	586	577	564	524	625	623	648	648
Average Daily Juvenile Detention Population	46	46	46	46	46	46	46	46	46	46
Number of Prisoners Booked	11,052	10,670	12,129	13,287	11,863	9,852	9,944	9,454	10,040	16,990
Number of Prisoners Released	10,870	10,702	12,106	13,555	11,976	10,004	10,152	9,819	10,010	15,005
Number of Correction Employees (2)	176.0	176.0	181.0	181.0	186.0	190.0	188.5	184.0	187.5	186.5
Number of Administrative Employees (2)	9.0	9.0	9.5	9.5	9.5	9.5	9.5	12.0	12.0	12.0
Equipment Services: (4)										
Fuel Dispensed (Gallons):										
Unleaded	95,259	107,768	132,348	153,747	156,539	155,193	182,107	177,670	158,170	173,902
Diesel	90,126	83,796	84,966	74,048	60,245	67,147	50,640	43,518	25,255	41,644
Highways and Streets: (5)										
Miles of Road Striped	240	144	148	271	240	160	194	172	170	111
Miles of Road Resurfaced	38	48	86	-	16	17	55	55	36	14
Maintenance: (5)										
Cemetery Burials	295	331	303	282	319	309	309	291	318	318
Ector County Wellness Center Visits (6)	-	-	3,548	4,114	4,255	4,391	4,664	4,747	4,544	3,438
Motor Vehicle Sales Tax Collections (7)	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	78,564,175
Motor Vehicle Collections	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	17,330,311
Coliseum Event Days (8)	-	-	-	-	-	-	222	272	269	263
Coliseum Event Attendance	-	-	-	-	-	-	321,830	247,262	298,745	262,149
Airport fuel sales (gallons) (9)	-	-	-	-	-	-	-	-	-	464,472
Airport landings	-	-	-	-	-	-	-	-	-	2,920
Airport departures	-	-	-	-	-	-	-	-	-	2,920

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
- (8) Ector County Coliseum
- (9) Ector County Airport

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ECTOR COUNTY, TEXAS
 CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 LAST TEN FISCAL YEARS
 SEPTEMBER 30, 2016

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Judicial:										
District Courtrooms	4	4	4	4	4	4	4	4	4	5
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	667	667	667	667	667	667	667	667	667	667
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, 2015

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	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate
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
2015	139,333,004	169,882,340	82.0%	30,549,336	31,788,814	96.1	16.26

Source: Texas County and District Retirement System