

UNAUDITED STATISTICAL SECTION

The Statistical Section presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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

CITY OF ANDREWS, TEXAS
Net Position by Component
2004-2013
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets	\$ 4,205,646	\$ 5,944,393	\$ 6,927,250	\$ 7,265,658	\$ 9,974,241	\$ 10,189,332	\$ 10,076,362	\$ 10,036,646	\$ 17,801,675	\$ 19,138,104
Restricted	-	-	-	-	-	-	-	37,983	40,705	19,968
Unrestricted	10,442,850	11,130,218	10,943,267	12,014,065	11,289,681	12,322,024	12,801,670	14,435,790	11,028,253	14,496,468
Total governmental activities net position	14,648,496	17,074,611	17,870,517	19,279,723	21,263,922	22,511,356	22,878,032	24,510,419	28,870,634	33,654,540
Business-type activities										
Net investment in capital assets	5,706,805	5,766,015	6,280,353	7,285,112	8,157,363	9,101,439	10,614,333	10,270,670	10,494,928	10,988,113
Restricted	-	-	-	-	-	-	-	567,401	616,641	641,037
Unrestricted	9,688,922	8,682,240	8,462,083	7,789,869	7,440,616	6,874,029	5,595,378	5,957,971	6,422,507	6,887,643
Total business-type activities net position	15,395,727	14,448,255	14,742,436	15,074,981	15,597,979	15,975,468	16,209,711	16,796,042	17,534,076	18,516,793
Primary government:										
Net investment in capital assets	9,912,451	11,710,408	13,207,603	14,550,770	18,131,604	19,290,771	20,690,695	20,307,316	28,296,603	30,126,217
Restricted	-	-	-	-	-	-	-	605,384	657,346	661,005
Unrestricted	20,131,772	19,812,458	19,405,350	19,803,934	18,730,297	19,196,053	18,397,048	20,393,761	17,450,760	21,384,111
Total primary government net position	\$30,044,223	\$31,522,866	\$32,612,953	\$34,354,704	\$36,861,901	\$38,486,824	\$39,087,743	\$41,306,461	\$46,404,710	\$52,171,333

CITY OF ANDREWS, TEXAS
Changes in Net Position
2004-2013
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses:										
Governmental Activities										
General government & administration	\$ (523,202)	\$ (530,059)	\$ (551,350)	\$ (567,579)	\$ (729,826)	\$ (706,230)	\$ (791,306)	\$ (810,982)	\$ (1,032,206)	\$ (1,072,289)
Public safety	(1,784,867)	(1,824,289)	(1,903,039)	(2,049,993)	(2,684,005)	(2,590,905)	(2,693,544)	(2,898,928)	(2,773,517)	(2,838,223)
Highways and streets	(370,229)	(452,554)	(485,217)	(594,244)	(475,017)	(745,699)	(947,734)	(671,971)	(833,230)	(844,717)
Culture-recreation	(120,844)	(164,761)	(349,461)	(229,054)	(237,072)	(252,039)	(253,320)	(285,497)	(227,717)	(213,716)
Economic development	(15,000)	(16,134)	(439,383)	(500,614)	(123,494)	(229,776)	(243,661)	(245,125)	(249,440)	(250,507)
Other financing uses	(707,161)	-	-	-	-	-	-	-	(134,108)	(137,546)
Total governmental activities	<u>(3,521,303)</u>	<u>(2,987,797)</u>	<u>(3,728,450)</u>	<u>(3,941,484)</u>	<u>(4,249,414)</u>	<u>(4,524,649)</u>	<u>(4,929,565)</u>	<u>(4,912,503)</u>	<u>(5,250,218)</u>	<u>(5,356,998)</u>
Business-type activities:										
Water and sewer	(1,579,407)	(1,599,496)	(1,664,095)	(1,957,198)	(2,067,183)	(2,244,699)	(2,409,594)	(2,681,068)	(2,467,975)	(2,616,423)
Sanitation	(809,318)	(837,711)	(893,949)	(1,112,541)	(998,695)	(1,095,716)	(1,200,798)	(1,145,013)	(1,230,945)	(1,435,073)
Total business-type activities	<u>(2,388,725)</u>	<u>(2,437,207)</u>	<u>(2,558,044)</u>	<u>(3,069,739)</u>	<u>(3,065,878)</u>	<u>(3,340,415)</u>	<u>(3,610,392)</u>	<u>(3,826,081)</u>	<u>(3,698,921)</u>	<u>(4,051,496)</u>
Total Expenses	<u>\$ (5,910,028)</u>	<u>\$ (5,425,004)</u>	<u>\$ (6,286,494)</u>	<u>\$ (7,011,223)</u>	<u>\$ (7,315,292)</u>	<u>\$ (7,865,064)</u>	<u>\$ (8,539,957)</u>	<u>\$ (8,738,584)</u>	<u>\$ (8,949,139)</u>	<u>\$ (9,408,494)</u>
Program revenues:										
Governmental Activities:										
Fees, fines and charges for services:										
General government	\$ 24,003	\$ 36,312	\$ 27,772	\$ 48,268	\$ 35,348	\$ 29,452	\$ 44,664	\$ 29,437	\$ 55,287	\$ 55,806
Public safety	688,005	694,712	751,209	770,914	827,409	916,227	960,856	980,493	1,356,999	1,119,972
Culture-recreation	-	25,250	25,730	27,140	25,002	30,863	28,104	33,908	34,477	36,868
Economic development	-	-	31,990	36,923	33,174	40,087	41,722	37,488	14,085	12,700
Other financing uses	23,650	-	-	-	-	-	-	-	-	-
Operating grants and contributions	44,156	46,112	4,166	2,938	15,534	44,661	13,967	44,959	30,691	50,152
Capital grants and contributions	648,386	1,152,007	455,446	369,912	782,009	345,854	37,278	77,378	1,044,173	1,582,341
Total governmental activities	<u>1,428,200</u>	<u>1,954,393</u>	<u>1,296,313</u>	<u>1,256,095</u>	<u>1,718,476</u>	<u>1,407,144</u>	<u>1,126,591</u>	<u>1,203,663</u>	<u>2,535,712</u>	<u>2,857,839</u>
Business-type activities:										
Charges for services:										
Water and sewer	1,475,865	1,442,572	1,533,382	1,786,439	2,132,103	2,031,118	2,430,099	3,015,352	3,014,608	3,459,096
Sanitation	722,709	884,188	933,916	943,870	997,399	1,235,746	1,255,204	1,324,151	1,348,452	1,419,654
Capital grants and contributions	-	-	-	-	72,997	28,441	-	10,500	-	-
Total business-type activities	<u>2,198,574</u>	<u>2,326,760</u>	<u>2,467,298</u>	<u>2,730,309</u>	<u>3,202,499</u>	<u>3,295,305</u>	<u>3,685,303</u>	<u>4,350,003</u>	<u>4,363,060</u>	<u>4,878,750</u>
Total Program Revenues	<u>\$ 3,626,774</u>	<u>\$ 4,281,153</u>	<u>\$ 3,763,611</u>	<u>\$ 3,986,404</u>	<u>\$ 4,920,975</u>	<u>\$ 4,702,449</u>	<u>\$ 4,811,894</u>	<u>\$ 5,553,666</u>	<u>\$ 6,898,772</u>	<u>\$ 7,736,589</u>
Net revenues (expenses)										
Governmental activities	(2,093,103)	(1,033,404)	(2,432,137)	(2,685,389)	(2,530,938)	(3,117,505)	(3,802,974)	(3,708,840)	(2,714,506)	(2,499,159)
Business-type activities	(190,151)	(110,447)	(90,746)	(339,430)	136,621	(45,110)	74,911	523,922	664,139	827,254
Total net revenues (expenses)	<u>(2,283,254)</u>	<u>(1,143,851)</u>	<u>(2,522,883)</u>	<u>(3,024,819)</u>	<u>(2,394,317)</u>	<u>(3,162,615)</u>	<u>(3,728,063)</u>	<u>(3,184,918)</u>	<u>(2,050,367)</u>	<u>(1,671,905)</u>

(Continued)

CITY OF ANDREWS, TEXAS
Changes in Net Position
2004-2013
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues:										
Governmental Activities										
Taxes:										
Property taxes	600,221	613,384	447,592	482,960	566,489	739,190	796,917	835,843	1,035,988	1,008,829
Sales	853,950	1,019,773	1,685,690	2,355,094	2,713,879	2,694,048	2,544,813	3,588,802	4,316,956	5,435,954
Franchise	477,206	484,467	651,903	545,126	563,190	595,201	629,042	663,245	700,210	711,639
Other	21,878	21,564	26,534	32,379	81,320	64,064	87,126	133,442	83,674	72,560
Miscellaneous revenue	2,094	34,126	49,942	46,837	58,000	37,189	(9,058)	36,092	68,824	17,162
Investment income	115,697	233,440	451,646	616,384	532,259	235,248	107,431	63,804	60,085	36,923
Gain/Loss on disposition of assets	4,072	2,765	(7,400)	15,815	-	-	13,379	-	10,788	-
Transfers	15,426	1,050,000	(77,866)	-	-	-	-	-	798,194	-
Total governmental activities	2,090,544	3,459,519	3,228,041	4,094,595	4,515,137	4,364,940	4,169,651	5,341,228	7,074,719	7,283,067
Business-type activities:										
Miscellaneous revenue	4,133	2,550	11,740	212,860	13,420	269,163	83,759	27,444	24,694	21,094
Investment income	117,815	203,570	369,830	451,190	348,389	145,005	64,401	33,946	28,340	56,590
Gain/Loss on disposition of assets	140	6,855	3,357	7,925	24,568	8,431	11,172	1,020	20,861	77,779
Transfers	-	(1,050,000)	-	-	-	-	-	-	-	-
Total business-type activities	122,088	(837,025)	384,927	671,975	386,377	422,599	159,333	62,410	73,895	155,463
Total primary government	2,212,632	2,622,494	3,612,968	4,766,570	4,901,514	4,787,539	4,328,984	5,403,638	7,148,614	7,438,530
Changes in net position										
Governmental activities	(2,559)	2,426,115	795,904	1,409,206	1,984,199	1,247,435	366,676	1,632,387	4,360,213	4,783,908
Business-type activities	(68,063)	(947,472)	294,181	332,545	522,998	377,489	234,243	586,331	738,034	982,717
Total change in net position	<u>\$ (70,622)</u>	<u>\$ 1,478,643</u>	<u>\$ 1,090,085</u>	<u>\$ 1,741,751</u>	<u>\$ 2,507,197</u>	<u>\$ 1,624,924</u>	<u>\$ 600,919</u>	<u>\$ 2,218,718</u>	<u>\$ 5,098,247</u>	<u>\$ 5,766,625</u>

CITY OF ANDREWS, TEXAS
Fund Balances of Governmental Funds
2004-2013
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	10,424,439	10,731,167	11,108,776	12,488,291	11,522,777	6,044,991	6,159,374	7,348,025	10,600,997	7,629,996
Committed	-	-	-	-	-	2,374,841	1,699,513	2,370,807	2,316,231	2,005,343
Assigned	-	-	-	-	-	4,254,416	5,397,926	5,278,984	4,663,263	4,008,365
Unassigned	-	-	-	-	-	12,674,248	13,256,812	14,997,816	17,580,492	13,643,704
Total general fund	10,424,439	10,731,167	11,108,776	12,488,291	11,522,777	12,674,248	13,256,812	14,997,816	17,580,492	13,643,704
All other governmental funds:										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	8,651	(3,357)	12,112	24,003	29,512	-	-	-	-	-
Capital project fund	149,530	561,822	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Reported in special revenue funds	-	-	-	-	-	10,897	18,478	37,983	40,706	19,968
Committed	-	-	-	-	-	-	-	-	-	-
Reported in special revenue funds	-	-	-	-	-	-	-	-	-	968,510
Total all other governmental funds	\$10,582,620	\$11,289,632	\$11,120,888	\$12,512,294	\$11,552,289	\$12,685,145	\$13,275,290	\$15,035,799	\$17,621,198	\$14,632,182

The City of Andrews implemented GASB 54 for the fiscal year ended September 30, 2009. Information prior to the implementation of GASB 54 is not available.

CITY OF ANDREWS, TEXAS
Changes in Fund Balances of Governmental Funds
2004-2013
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues:										
Taxes	\$1,475,402	\$1,655,183	\$2,165,867	\$2,876,094	\$3,363,553	\$3,497,328	\$3,428,856	\$4,587,796	\$ 5,316,075	\$ 6,516,669
Franchise fees	477,206	484,467	651,903	545,126	563,190	595,201	629,043	663,245	700,210	711,639
License, permits, fees	25,830	36,312	29,168	51,550	38,535	34,468	41,210	42,655	73,862	60,105
Charges for services	27,781	25,250	25,730	27,140	25,002	40,850	38,174	33,908	34,477	36,868
Fines and court costs	102,473	103,734	126,957	144,112	149,426	181,550	176,119	183,104	164,729	188,858
Miscellaneous	411,857	430,732	467,408	481,966	524,289	497,543	552,113	682,315	435,480	491,801
Investment income	117,823	233,440	451,647	616,385	532,258	235,247	107,431	63,804	60,085	36,923
Intergovernmental revenue	581,690	592,710	652,021	657,944	1,463,105	759,106	829,168	881,274	1,854,191	2,465,065
Grant income	87,880	1,196,387	458,842	9,349	37,294	64,589	41,937	53,502	69,173	52,341
Contributions	600,705	500	664	100	250	50	-	95	5,691	112
Voluntary non-exchange revenues	-	-	-	363,401	-	318,605	10,000	-	-	-
Sale of assets	4,071	2,765	14,000	15,815	-	-	-	-	-	-
Total Revenues	3,912,718	4,761,480	5,044,207	5,788,982	6,696,902	6,224,537	5,854,051	7,191,699	8,713,974	10,560,382
Expenditures:										
Current										
General gov't and admin.	880,526	876,899	918,204	953,956	1,029,290	1,112,773	1,295,082	1,260,654	1,327,504	1,456,364
Public safety	1,648,468	1,674,264	1,753,328	1,870,320	2,195,670	2,319,423	2,399,711	2,594,422	2,555,574	2,649,784
Highway and streets	326,641	374,250	408,597	512,241	497,379	560,524	748,363	484,443	636,235	650,378
Culture-recreation	110,005	143,622	323,491	206,508	217,121	232,830	234,738	269,584	201,800	184,412
Economic development	15,000	16,134	1,328,615	401,616	293,030	142,500	151,611	149,499	153,037	143,692
Community services contributions	700,000	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	777,055	795,984
Capital outlay	847,284	2,019,299	480,715	752,194	3,125,158	723,631	434,401	672,589	8,275,564	7,668,784
Total Expenditures	4,527,924	5,104,468	5,212,950	4,696,835	7,357,648	5,091,681	5,263,905	5,431,190	13,926,769	13,549,398
Excess (deficiency) of revenues over expenditures	(615,206)	(342,988)	(168,743)	1,092,147	(660,746)	1,132,856	590,146	1,760,509	(5,212,795)	(2,989,016)
Other financing sources (uses):										
Transfers in	15,426	2,091,734	17,919	-	-	18,205	-	-	798,194	6,117,459
Transfers out	(7,161)	(1,041,734)	(17,919)	-	-	(18,205)	-	-	-	(6,117,459)
General obligation bond issued	-	-	-	-	-	-	-	-	7,000,000	-
Net change in fund balance	\$(606,941)	\$ 707,012	\$(168,743)	\$1,092,147	\$(660,746)	\$1,132,856	\$ 590,146	\$1,760,509	\$ 2,585,399	\$(2,989,016)
Debt service as a percentage of noncapital expenditures	0%	0%	0%	0%	0%	0%	0%	0%	15.9%	15.7%

CITY OF ANDREWS, TEXAS
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(in thousands of dollars)

Fiscal Year Ended Sept. 30	Real Property		Personal Property	Less Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate per \$100	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property						
2004	139,643	34,803	43,731	17,605	200,572	0.29835	200,572	100%
2005	149,623	32,780	44,755	14,680	212,478	0.19661 **	212,478	100%
2006	173,542	34,161	48,737	22,625	233,815	0.19661	233,815	100%
2007	220,065	37,258	59,496	39,443	277,376	0.19661	277,376	100%
2008	286,721	39,900	107,606	66,352	367,875	0.19661	367,865	100%
2009	333,680	42,557	109,934	74,091	412,080	0.18900	412,080	100%
2010	333,565	42,454	107,382	75,381	408,022	0.18900	408,022	100%
2011	355,809	50,872	111,136	51,229	466,588	0.18900	466,588	100%
2012	377,563	56,766	131,990	46,986	519,367	0.18900	519,278	100%
2013	408,077	91,033	136,231	43,988	591,353	0.18900	591,353	100%

**May, 2005. Voters approved a .5 cent economic development sales tax and a .25 cent property tax reduction sales tax.

Information furnished by Andrews County Appraisal District.

CITY OF ANDREWS, TEXAS
Property Tax Rates - all Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

Fiscal Period	City (1)			School (2)			County (3)			Co. Road & Bridge (3)			Hospital (4)			Total Direct and Overlapping		
	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S	Total
2004	0.29835	-	0.29835	1.46073	0.18787	1.64860	0.45900	-	0.45900	0.08050	-	0.08050	0.25325	-	0.25325	2.55183	0.18787	2.73970
2005	0.19661	-	0.19661	1.50000	0.15224	1.65224	0.40160	-	0.40160	0.07020	-	0.07020	0.24325	-	0.24325	2.41166	0.15224	2.56390
2006	0.19661	-	0.19661	1.37000	0.14636	1.51636	0.34460	-	0.34460	0.05970	-	0.05970	0.23825	-	0.23825	2.20916	0.14636	2.35552
2007	0.19661	-	0.19661	1.04000	0.13188	1.17188	0.33220	-	0.33220	0.05720	-	0.05720	0.23013	-	0.23013	1.85614	0.13188	1.98802
2008	0.19661	-	0.19661	1.06000	0.11083	1.17083	0.30320	-	0.30320	0.05180	-	0.05180	0.21170	-	0.21170	1.82331	0.11083	1.93414
2009	0.18900	-	0.18900	1.06000	0.13948	1.19948	0.41400	-	0.41400	0.07030	-	0.07030	0.29016	-	0.29016	2.02346	0.13948	2.16294
2010	0.18900	-	0.18900	1.06000	0.11835	1.17835	0.37920	-	0.37920	0.06370	-	0.06370	0.26673	-	0.26673	1.95863	0.11835	2.07698
2011	0.18900	-	0.18900	1.06000	0.10723	1.16723	0.37060	-	0.37060	0.06180	-	0.06180	0.25673	-	0.25673	1.93813	0.10723	2.04536
2012	0.18900	-	0.18900	1.06000	0.11000	1.17000	0.31620	-	0.31620	0.05230	-	0.05230	0.21981	-	0.21981	1.83731	0.11000	1.94731
2013	0.18900	-	0.18900	1.06000	0.11000	1.17000	0.31600	-	0.31600	0.05180	-	0.05180	0.22109	0.10000	0.32109	1.83789	0.21000	2.04789

Notes:

- (1) All for general fund revenue
- (2) Rates obtained from Andrews Independent School District.
- (3) Rates obtained from Andrews County.
- (4) Rates obtained from Andrews Hospital District.

CITY OF ANDREWS, TEXAS
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2012 Tax Roll			2003 Tax Roll		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Nabors Well Service	\$ 14,023,610	1	2.4%			
Basic Energy - Permian Reg 201	12,864,360	2	2.2%	1,664,380	7	0.9%
Key Energy Service, Inc.	6,527,310	3	1.1%	3,191,850	1	1.7%
Apache Corporation	6,066,614	4	1.0%			
Viva Support Service	5,244,111	5	0.9%			
Viva Well Servicing Co., LP	4,707,263	6	0.8%			
Basic Energy Services Inc. 100	3,982,900	7	0.7%			
Blackhawk Energy Services	3,804,000	8	0.6%			
Oncor Electric Delivery	3,178,430	9	0.5%	2,707,400	4	1.4%
JP Morgan Chase Bank NA	3,155,270	10	0.5%			
Valor Telecom				3,078,940	2	1.6%
Pool Co. of Texas, Inc.				2,765,240	3	1.4%
Cox Communications				2,001,940	5	1.0%
Westport Oil & Gas Co.				1,792,890	6	0.9%
St. George Partners, LTD				1,146,260	8	0.6%
Commerical State Bank				1,135,080	9	0.6%
National Bank of Andrews				1,030,050	10	0.5%
	<u>\$ 63,553,868</u>		<u>10.8%</u>	<u>\$ 20,514,030</u>		<u>10.6%</u>

Information furnished by Andrews County Appraisal District (tax rolls)

CITY OF ANDREWS, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

<u>Fiscal Year Ended September 30</u>	<u>Levied for Fiscal Year</u>	<u>Collected within the Fiscal Year of Levy</u>		<u>Collection in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount Collected</u>	<u>% of Levy</u>		<u>Amount Collected</u>	<u>% of Levy</u>
2004	\$583	\$554	95.0%	\$28	\$582	99.8%
2005	\$598	\$574	96.0%	\$22	\$596	99.7%
2006	\$418	\$401	95.9%	\$16	\$417	99.8%
2007	\$460	\$443	96.3%	\$16	\$459	99.8%
2008	\$547	\$530	96.9%	\$15	\$545	99.6%
2009	\$718	\$695	96.8%	\$21	\$716	99.7%
2010	\$771	\$741	96.1%	\$25	\$766	99.4%
2011	\$819	\$799	97.6%	\$14	\$813	99.3%
2012	\$882	\$867	98.3%	\$5	\$872	98.9%
2013	\$981	\$958	97.7%			

Information furnished by Andrews Independent School District (which provides collection services.)

CITY OF ANDREWS, TEXAS
Calendar Year Sales Tax Collections
Last Ten Calendar Years

Calendar Year	City (1.00%)	Economic Development (1) (0.50%)	Property Tax Reduction (1) (0.25%)	Reliever Route Project (2) (0.25%)	Total
2004	\$ 878,508			\$ -	\$ 878,508
2005	\$ 1,027,567	\$ 39,245	\$ 19,623	\$ -	\$ 1,086,435
2006	\$ 1,537,237	\$ 768,618	\$ 384,309	\$ -	\$ 2,690,164
2007	\$ 1,880,019	\$ 940,009	\$ 470,005	\$ -	\$ 3,290,033
2008	\$ 2,293,104	\$ 1,146,522	\$ 573,276	\$ -	\$ 4,012,902
2009	\$ 2,051,539	\$ 1,025,769	\$ 512,885	\$ -	\$ 3,590,193
2010	\$ 2,118,620	\$ 1,059,310	\$ 529,655	\$ -	\$ 3,707,585
2011	\$ 3,009,748	\$ 1,504,874	\$ 752,437	\$ 68,637	\$ 5,335,696
2012	\$ 3,576,809	\$ 1,788,404	\$ 894,202	\$ 894,202	\$ 7,153,617
2013	\$ 3,721,433	\$ 1,860,716	\$ 930,358	\$ 930,358	\$ 7,442,865

Information furnished by Texas Comptroller of Public Accounts

Note:

- (1) Economic development and property tax sales tax approved by citizens in May, 2005 to be effective October 1, 2005. First collection received from State Comptroller in December, 2005.
- (2) Truck Reliever Route sales tax approved by citizens in May, 2011 to be effective October 1, 2011. First collection received from State Comptroller in December, 2011.

CITY OF ANDREWS, TEXAS
Taxable Sales by Category
Last Ten Calendar Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Ag., Forestry, Fishing, Hunting	-	-	-	-	-	-	-	-	-	-
Mining	\$ 8,834,100	\$ 7,026,768	\$ 11,037,116	\$ 19,520,654	\$ 20,231,674	\$ 25,054,225	\$ 16,201,831	\$ 30,371,981	\$ 51,814,246	\$ 49,522,078
Utilities	-	-	-	-	-	-	-	-	-	-
Construction	6,561,177	9,095,209	11,058,065	17,762,907	24,051,786	36,214,065	23,102,916	32,505,191	23,419,481	23,687,231
Manufacturing	842,542	1,286,651	1,752,343	3,094,847	2,579,026	2,402,426	1,871,280	3,473,516	6,688,853	12,011,518
Wholesale Trade	5,984,851	6,371,209	9,467,676	8,407,844	7,906,498	11,015,053	7,732,111	9,579,648	17,907,283	15,184,915
Retail Trade	27,403,755	29,231,006	35,612,346	43,046,510	48,449,628	59,129,691	47,442,005	57,191,032	66,105,702	80,228,874
Transportation / Warehousing	-	-	-	463,405	961,045	778,452	666,275	1,922,774	2,797,225	3,263,743
Information	1,768,691	5,755,633	6,508,027	7,425,588	3,505,600	-	-	-	-	-
Finance, Insurance	-	-	42,718	-	-	62,902	81,573	220,955	556,669	517,093
Real Estate, Rental, Leasing	2,324,514	2,770,099	5,082,770	4,220,966	4,799,945	7,171,345	5,282,136	7,779,191	20,278,465	28,324,429
Professional, Scientific, Tech. Svc	209,405	321,297	423,814	563,709	620,833	930,335	1,034,931	879,725	957,075	1,373,442
Mgmt of Companies, Enterprises	-	-	-	-	-	-	-	-	-	-
Admin, Supp., Waste Mgt., Remed.	1,577,128	2,883,339	5,678,273	1,825,795	2,802,605	5,591,769	7,296,221	3,435,080	9,699,396	10,072,059
Educational Services	-	-	-	-	-	-	-	-	-	-
Health Care, Social Assist.	-	-	-	-	-	-	-	-	-	-
Arts, Entertainment, Recreation	660,318	154,438	172,125	678,648	732,652	816,200	702,643	685,956	642,840	731,998
Accommodation, Food Svc.	7,806,575	8,123,342	9,163,044	10,099,031	10,713,121	12,233,064	11,059,712	12,446,364	15,542,782	17,274,028
Other Services	3,769,706	4,727,543	5,473,333	4,895,387	5,553,533	7,459,574	6,509,321	6,320,012	7,570,897	8,172,271
Public Administration	-	-	-	-	-	-	-	-	-	-
Other	7,577	-	-	-	-	3,916,959	4,083,630	3,668,693	3,711,136	3,984,889
Total	\$67,750,339	\$77,746,534	\$101,471,650	\$122,005,291	\$132,907,946	\$172,776,060	\$133,066,585	\$170,480,118	\$227,692,050	\$254,348,568
City Direct Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Economic Development (eff. 10/1/05)	-	-	-	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Property Tax Reduction (eff. 10/1/05)	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Truck Reliever Route (eff. 10/1/11)	-	-	-	-	-	-	-	-	-	0.25%

*Data not available

Annual data for 2012 not available

Information furnished by TX Comptroller of Public Accounts

Note: .50% economic development tax, .25% property tax reduction sales taxes, and .25% truck reliever route tax are also levied.

CITY OF ANDREWS, TEXAS
Sales Tax Revenue Payers by Industry
Current Calendar Year and Nine Years Ago
(thousands of dollars)

	2012				2003			
	Number of Filers	Percentage of Total	Subject to Tax	Percentage of Total	Number of Filers	Percentage of Total	Subject to Tax	Percentage of Total
Ag., Forestry, Fishing, Hunting	1	0.20%	\$ -	-	0	0.00%	\$ -	-
Mining	42	8.47%	49,522	19.47%	21	5.41%	8,834	13.00%
Utilities	2	0.40%	-	-	0	0.00%	-	-
Construction	47	9.48%	23,687	9.31%	24	6.19%	6,561	9.65%
Manufacturing	22	4.44%	12,012	4.72%	13	3.35%	843	1.24%
Wholesale Trade	20	4.03%	15,185	5.97%	20	5.15%	5,985	8.81%
Retail Trade	164	33.06%	80,229	31.54%	163	42.01%	27,404	40.32%
Transportation, Warehousing	20	4.03%	3,264	1.28%	2	0.52%	-	0.00%
Information	1	0.20%	-	0.00%	7	1.80%	1,769	2.60%
Finance, Insurance	7	1.41%	517	0.20%	3	0.77%	-	0.00%
Real Estate, Rental, Leasing	28	5.65%	28,324	11.14%	15	3.87%	2,325	3.42%
Professional, Scientific, Tech. Svc	25	5.04%	1,373	0.54%	11	2.84%	209	0.31%
Mgmt of Companies, Enterprises	0	0.00%	-	-	0	0.00%	-	-
Admin, Supp., Waste Mgt., Remed.	19	3.83%	10,072	3.96%	12	3.09%	1,577	2.32%
Educational Services	1	0.20%	-	-	1	0.26%	-	-
Health Care, Social Assist.	1	0.20%	-	-	0	0.00%	-	-
Arts, Entertainment, Recreation	8	1.61%	732	0.29%	5	1.29%	660	0.97%
Accommodation, Food Svc.	44	8.87%	17,274	6.79%	36	9.28%	7,807	11.49%
Other Services	42	8.47%	8,172	3.21%	47	12.11%	3,770	5.55%
Public Administration	1	0.20%	-	-	1	0.26%	-	-
Other	1	0.20%	3,985	1.57%	7	1.80%	215	0.32%
Total	496	100.00%	\$ 254,349	100.00%	388	100.00%	\$ 67,958	100.00%

Annual data for 2013 not available
Information furnished by TX Comptroller of Public Accounts

CITY OF ANDREWS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal year	Governmental Activities		Business-Type Activities		Total Outstanding Debt	% of Est. Taxable Value of Property (2)		% of Personal Income (3)	Population (4)	Debt per Capita
	General Obligation Bonds (1)	Capital Leases	General Obligation Bonds (1)	Capital Leases		Value of Property (2)	Personal Income (3)			
2013	\$5,755,000	\$ -	\$ -	\$ -	\$5,755,000	0.97%	0.94%	12,157	\$ 473	
2012	\$6,410,000	\$ -	\$ -	\$ -	\$6,410,000	1.37%	1.05%	12,157	\$ 554	
2011	-	-	-	-	-	0%	0%	11,583	-	
2010	-	-	-	-	-	0%	0%	11,088	-	
2009	-	-	-	-	-	0%	0%	9,652	-	
2008	-	-	-	-	-	0%	0%	9,652	-	
2007	-	-	-	-	-	0%	0%	9,652	-	
2006	-	-	-	-	-	0%	0%	9,652	-	
2005	-	-	-	-	-	0%	0%	9,652	-	
2004	-	-	-	-	-	0%	0%	9,652	-	

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Sources:

- (1) Presented net of original issuance discounts and premiums
- (2) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 101 for property value data.
- (3) Personal income is disclosed on page 112.
- (4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 112.

CITY OF ANDREWS
 Direct and Overlapping Governmental Activities Debt
 September 30, 2013

	Net Debt Outstanding	Estimated Percentage Applicable to City	Amount Applicable to City
City of Andrews	\$ 5,755,000	100.00%	5,755,000
Andrews County Hospital District	49,810,250 (1)	10.46%	5,210,934 (4)
Andrews Independent School District	28,841,408 (2)	10.57%	3,047,416 (5)
County of Andrews	- (3)	9.78%	- (6)
Total	\$ 84,406,658		\$ 14,013,350

Sources:

- (1) Obtained from Andrews Hospital District
- (2) Obtained from Andrews Independent School District
- (3) Obtained from Andrews County
- (4) 2013 City assessed value of \$591,353,000 ÷ hospital assessed value of \$5,652,621,693
- (5) 2013 City assessed value of \$591,353,000 ÷ school assessed value of \$5,596,693,667
- (6) 2013 City assessed value of \$591,353,000 ÷ county assessed value of \$6,047,995,865

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

CITY OF ANDREWS
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal year	Total Taxable Property Value (1)	Total Debt Margin Available (2)	General Obligation Debt (GO)			GO Principal Payments		Margin of Indebtedness Available (4)
			Total Outstanding	Self-Supporting Debt (3)	Payable from Ad Valorem Taxes	Payable from Sales Taxes	Payable from Ad Valorem Taxes	
2013	\$ 591,353,000	\$ 8,870,295	\$ 5,755,000	\$ 5,755,000	\$ -	\$ 655,000	\$ -	\$ 8,870,295
2012	519,367,000	7,790,505	6,410,000	6,410,000	-	590,000	-	7,790,505
2011	466,588,000	6,998,820	-	-	-	-	-	6,998,820
2010	408,022,000	6,120,330	-	-	-	-	-	6,120,330
2009	412,080,000	6,181,200	-	-	-	-	-	6,181,200
2008	367,865,000	5,517,975	-	-	-	-	-	5,517,975
2007	277,376,000	4,160,640	-	-	-	-	-	4,160,640
2006	233,815,000	3,507,225	-	-	-	-	-	3,507,225
2005	212,478,000	3,187,170	-	-	-	-	-	3,187,170
2004	200,572,000	3,008,580	-	-	-	-	-	3,008,580

Sources:

- (1) Obtained from Andrews County Appraisal District
- (2) There is not statutory debt limitation in the City Charter or under State Law. The City operates under a Home Rule Charter that limits the maximum ad valorem tax rate, for all City purposes, to \$2.50 per \$100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.
- (3) General Obligation Bonds supported completely by a limited Sales Tax approved by voters in May 2011 for the construction of a truck reliever route.
- (4) Total Debt Margin Available less General Obligation Principal Payments Payable from Ad Valorem Taxes

CITY OF ANDREWS
Ratio of Annual Debt Service Expenditures for General Obligation Debt
to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal year	Required Principal Payment	Additional Principal Payment	Required Interest Payment	Total Debt Service	Total General Governmental Expenditures (1)	% of Debt Service to Total General Expenditures
2013	\$ 330,000	\$ 325,000	\$ 140,984	\$ 795,984	\$ 5,356,998	14.9%
2012	310,000	280,000	109,511	699,511	5,250,218	13.3%
2011	-	-	-	-	4,912,503	0.0%
2010	-	-	-	-	4,929,566	0.0%
2009	-	-	-	-	4,524,649	0.0%
2008	-	-	-	-	4,249,414	0.0%
2007	-	-	-	-	3,941,484	0.0%
2006	-	-	-	-	3,728,450	0.0%
2005	-	-	-	-	2,987,797	0.0%
2004	-	-	-	-	3,521,303	0.0%
2003	-	-	-	-	2,661,557	0.0%

(1) Total Governmental Activities Expenses from Government-Wide Statement of Activities.

Note: The City's Fiscal Principles and Policies states: "The City will strive to limit general obligation annual debt service requirements to 20% of general governmental expenditures... Debt limits may be exceeded if a new or additional revenue source is utilized (e.g. sales and use tax)." The debt initiated in 2012 is supported completely by a limited Sales Tax approved by voters in May 2011 for the construction of a truck reliever.

CITY OF ANDREWS, TEXAS
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Income (2)	Public School Enrollment (3)	Unemployment Rate (4)
2004	*9,652	\$326,660	\$25,116	2,872	4.7%
2005	*9,652	\$358,535	\$27,546	2,902	4.0%
2006	*9,652	\$402,900	\$30,534	2,980	3.5%
2007	*9,652	\$443,244	\$32,801	3,024	3.3%
2008	*9,652	\$526,889	\$37,371	3,094	3.4%
2009	*9,652	\$476,687	\$32,648	3,125	6.8%
2010	11,088	\$533,002	\$35,914	3,205	5.6%
2011	11,583	\$609,066	\$39,435	3,419	5.3%
2012	12,157	* \$609,066	* \$39,435	3,631	3.5%
2013	*12,157	* \$609,066	* \$39,435	3,768	3.6%

Sources:

- (1) Population data furnished by U.S. Census Bureau.
- (2) Per capita and personal income data furnished by the Bureau of Economic Analysis for Andrews County.
- (3) School Census data furnished by Andrews Independent School District.
- (4) September Unemployment Rates furnished by Permian Basin Regional Planning Commission

* Best available estimate

CITY OF ANDREWS, TEXAS
Principal Employers
2013 and 2003

Employer	2013		2003	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Andrews Independent School District	500	5.5%	460	8.2%
Permian Regional Medical Center	378	4.2%	345	6.1%
Kirby West Company	191	2.1%	255	4.5%
Andrews County	174	1.9%	145	2.6%
Palmer of Texas	148	1.7%		
Key Energy Services	146	1.7%		
Waste Control Specialists	144	1.7%		
Dennis Porter, Inc.	115	1.3%		
Basic Energy Services	110	1.2%		
Nabors Industries Ltd.	105	1.2%		
BP America Production Co.			150	2.7%
Precision Control			50	0.9%
Pure Resources			50	0.9%
Phillips Petroleum			50	0.9%
City of Andrews			48	0.9%
Andrews Pump & Supply Co.			45	0.8%

Source: Andrews Economic Development Corporation

"Total employment" as used above represents the total employment of all employers located in Andrews County. The City of Andrews is the only city in the county.

CITY OF ANDREWS, TEXAS
Full-time and Part-time City Employees by Function
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Full-time Employees by Function</u>										
General Government	10	10	10	10	9	12	12	12	12	12
Public safety										
Police	14	13	13	13	17	17	17	16	17	17
EMS	7	7	7	5	6	7	7	7	7	7
Animal Control	1	1	1	1	1	1	1	1	1	1
Economic Development										
Street	2	3	3	2	3	3	3	3	3	2
Water and Sewer	9	8	8	8	6	9	9	9	9	10
Sanitation	9	9	7	7	9	8	8	6	8	9
Total	<u>52</u>	<u>51</u>	<u>50</u>	<u>47</u>	<u>52</u>	<u>58</u>	<u>58</u>	<u>55</u>	<u>58</u>	<u>59</u>

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Part-time Employees by Function</u>										
General Government	2	2	3	3	3	4	3	2	3	3
Public safety										
Police (School Crossing)	3	3	3	3	3	4	3	3	3	3
EMS	0	0	0	1	1	1	3	0	0	2
*Fire	1	1	1	1	0	1	1	1	1	1
Economic Development	0	0	0	0	1	1	1	1	1	1
Street	0	0	0	1	1	1	1	0	1	2
Water and Sewer										
Sanitation	0	0	2	3	4	3	3	3	2	3
Total	<u>6</u>	<u>6</u>	<u>9</u>	<u>12</u>	<u>13</u>	<u>17</u>	<u>15</u>	<u>10</u>	<u>11</u>	<u>15</u>
Total full and part-time employees	<u>58</u>	<u>57</u>	<u>59</u>	<u>59</u>	<u>65</u>	<u>75</u>	<u>73</u>	<u>65</u>	<u>69</u>	<u>74</u>

*Fire department is an all-volunteer organization. A part-time high school student is employed to wash trucks, etc.

Information furnished by City of Andrews Personnel Department

CITY OF ANDREWS, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year Ending September 30									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police:										
Physical arrests	330	331	349	552	637	610	670	487	402	496
Citations issued	2,073	1,801	1,977	1,622	2,077	2,481	2,250	1,541	1,631	1,702
Fire:										
Number of emergency calls	268	299	380	324	**524	287	313	**583	453	391
Emergency Medical Services										
Number of emergency calls	409	478	487	650	663	744	894	886	693	682
Number of transfers-out of county	262	304	259	360	257	281	250	288	238	284
Total number of runs	701	815	778	1,010	920	1,025	1,144	1,174	931	966
Animal Control										
Number of calls handled	1,139	1,979	1,758	1,513	1,721	2,080	1,600	2,412	2,366	2,098
Streets										
Street resurfacing (miles)	4.50	6.66	4.81	4.30	4.00	5.00	15.50	4.85	5.00	4.00
Potholes repaired (estimated)	15	80	15	29	10	30	40	47	43	67
Water										
New connections	11	21	38	52	120	66	62	57	90	133
Service calls	5,196	5,669	5,002	5,576	6,712	7,551	6,667	6,481	7,162	7,937
Avg. consumption/day (thousand gallons)	2,428	2,323	2,279	2,123	2,652	2,575	2,350	3,030	3,894	2,687
Sewer										
New connections	11	21	38	46	120	104	127	121	152	144
Service calls	72	66	75	102	96	94	103	123	110	107
Wastewater										
Avg. sewage treated/day (thousand gallons)	784	814	765	917	843	1,002	960	992	984	1,090

**Extremely dry year created fire hazard

Information furnished by City of Andrews departments

CITY OF ANDREWS, TEXAS
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal year ending September 30									
	2004	2005	2006	(1) 2007	2008	2009	2010	2011	2012	2013
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire (Volunteer Department) Stations	1	1	1	1	1	1	1	1	1	1
Number of volunteers	35	35	35	35	35	35	35	35	45	45
Public works:										
Streets (miles)										
Paved	64.41	64.41	65.57	66.37	66.88	67.54	67.66	67.94	68.01	82.82
Graded	4.90	4.90	4.90	4.90	4.90	4.96	4.96	4.96	4.96	4.96
Sidewalks	36.90	36.90	37.70	39.31	39.31	39.97	40.10	40.10	40.10	40.10
Alleys	40.57	40.57	41.48	42.51	42.51	43.12	43.12	43.12	43.12	43.12
Parks and recreation										
Parks (owned by Andrews Co.)	6	6	6	6	6	6	6	6	6	6
Parks (owned by City of Andrews)	2	2	2	2	2	2	2	2	2	2
Number of acres	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Number of playgrounds	8	8	8	8	8	8	8	8	8	8
Swimming pools	1	1	1	1	1	1	1	1	1	1
Golf courses (owned-Andrews Co.)	1	1	1	1	1	1	1	1	1	1
Water										
Number of customers	3,998	4,050	4,066	4,165	4,374	4,436	4,498	4,584	4,726	4,814
Water mains (miles)	174.74	174.74	176.52	177.76	178.57	179.43	179.43	179.43	179.43	185.49
Fire hydrants	200	200	206	206	212	213	213	213	213	240
Maximum daily consumption (thousands of gallons)	5,682	5,079	5,445	4,112	5,458	4,962	4,961	5,595	5,630	5,321
M/gallons pumped	900,167	851,358	930,440	775,348	971,040	940,037	857,652	1,106,050	1,031,868	980,665
M/gallons billed	793,233	744,074	828,161	683,961	880,299	869,344	786,668	958,480	896,640	856,339
Sewer and wastewater										
Sanitary sewers (miles)	88.37	88.37	90.42	91.26	93.03	93.62	94.32	94.32	94.98	97.86
Storm sewers (miles)	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Maximum daily treatment capacity (million gallons daily)	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.6

(1) Significant above average rainfall affected water sales

(2) TCEQ raised maximum treatment capacity to 1.6 million gallons per day

Information furnished by City of Andrews