

Ellis County Auditor's Report
October 2020
Fiscal Year 2021

Benchmark for 1 Months = 8.33%

	<u>FY2021</u> <u>Budget</u>	<u>YTD</u> <u>Rev/Exp as</u> <u>of</u> <u>10/31/2020</u>	<u>% of</u> <u>Budget</u> <u>Received/</u> <u>Used</u>	<u>Prior Year</u> <u>YTD</u>	<u>Increase/</u> <u>(Decrease)</u> <u>from Prior</u> <u>Year</u>
<i>General Fund Revenues</i>					
NON-DEPARTMENTAL	53,644,826	127,314	0.24%	119,031	6.96%
DEPARTMENT OF DEVELOPMENT	420,000	61,483	14.64%	43,210	42.29%
COVID 19 REVENUES	1,000,000	-	0.00%	-	N/A
ELECTIONS	332,646	134,900	40.55%	22,522	498.98%
PURCHASING	1,500	5,000	333.33%	-	N/A
DISTRICT CLERK	819,550	63,000	7.69%	64,279	-1.99%
COUNTY CLERK	1,785,950	158,186	8.86%	160,019	-1.15%
SHERIFF REVENUES	265,000	17,664	6.67%	21,195	-16.66%
COUNTY ATTORNEY	101,894	12,064	11.84%	10,137	19.01%
TAX COLLECTOR	1,101,050	15,032	1.37%	10,829	38.80%
CIVIL ENGINEER	213,354	-	0.00%	-	N/A
COUNTY COURT AT LAW #1	175,000	515	0.29%	579	-11.05%
COUNTY TREASURER	150	-	0.00%	6	-100.00%
JUSTICE OF THE PEACE PCT. 1	158,300	15,811	9.99%	14,396	9.83%
JUSTICE OF THE PEACE PCT. 2	306,375	19,517	6.37%	22,829	-14.51%
JUSTICE OF THE PEACE PCT. 3	154,325	13,429	8.70%	8,561	56.87%
JUSTICE OF THE PEACE PCT. 4	192,325	13,070	6.80%	17,598	-25.73%
CONSTABLE PCT. 1	40,050	1,355	3.38%	3,770	-64.06%
CONSTABLE PCT. 2	57,500	3,271	5.69%	4,730	-30.84%
CONSTABLE PCT. 3	42,500	1,960	4.61%	2,345	-16.42%
CONSTABLE PCT. 4	45,000	1,795	3.99%	3,508	-48.83%
BUDGETED FUND BALANCE	-	-	N/A	-	N/A
	60,857,295	665,364	1.09%	529,544	25.65%
<i>General Fund Expenditures</i>					
SHERIFF	10,867,999	510,064	4.69%	551,406	-7.50%
JAIL	10,643,705	460,672	4.33%	776,600	-40.68%
MAINTENANCE	752,822	28,979	3.85%	30,162	-3.92%
COUNTY AUDITOR	971,213	100,169	10.31%	32,944	204.06%
INFORMATION TECHNOLOGY	756,440	25,339	3.35%	28,609	-11.43%
TEXAS A&M AGRILIFE EXTENSIONS	254,419	11,056	4.35%	12,900	-14.29%
DEPARTMENT OF DEVELOPMENT	956,279	40,691	4.26%	48,633	-16.33%
VETERANS SERVICE OFFICER	124,370	5,430	4.37%	6,296	-13.75%
COMMISSIONERS	503,365	26,027	5.17%	29,219	-10.93%
COURT REPORTER	-	-	N/A	1,000	-100.00%
ACCOUNTS PAYABLE	-	-	N/A	10,455	-100.00%
INDIGENT HEALTH CARE	3,145,949	132,260	4.20%	9,046	1362.09%
COMMUNICATIONS	-	-	N/A	-	N/A
MENTAL HEALTH JUV EXP	26,000	150	0.58%	300	-50.00%
COVID 19 EXPENDITURES	1,000,000	2,372	0.24%	-	N/A
NON-DEPARTMENTAL	8,526,654	105,790	1.24%	46,288	128.55%
LEASE PAYMENTS	1,010,787	-	0.00%	-	N/A
STATE MANDATED INDIGENT LEGAL	2,200,000	290	0.01%	49,915	-99.42%
COMMUNITY SUPERVISION & CORREC	-	-	N/A	-	N/A
40TH JUDICIAL DISTRICT COURT	240,648	10,743	4.46%	11,757	-8.63%
378TH JUDICIAL DISTRICT COURT	231,190	9,909	4.29%	10,488	-5.53%
443RD JUDICIAL DISTRICT COURT	238,958	10,744	4.50%	11,773	-8.74%
INDIGENT DEFENSE	97,867	4,131	4.22%	4,654	-11.23%
ELECTIONS	1,095,205	134,139	12.25%	69,886	91.94%
PURCHASING	396,414	15,188	3.83%	15,044	0.96%

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<i>General Fund Expenditures (Continued)</i>					
DISTRICT CLERK	1,113,674	59,625	5.35%	61,938	-3.73%
COUNTY CLERK	1,140,160	55,690	4.88%	59,074	-5.73%
HIGHWAY PATROL	127,041	6,413	5.05%	7,209	-11.05%
COUNTY ATTORNEY	4,338,359	203,343	4.69%	210,251	-3.29%
TAX COLLECTOR	1,231,638	56,809	4.61%	63,478	-10.51%
CIVIL ENGINEER	804,488	29,221	3.63%	29,357	-0.46%
COUNTY COURT AT LAW #1	461,270	21,087	4.57%	23,857	-11.61%
COUNTY COURT AT LAW #2	463,633	20,866	4.50%	23,449	-11.01%
COUNTY COURT AT LAW #3	341,295	-	0.00%	-	N/A
COUNTY JUDGE	386,256	12,920	3.34%	20,497	-36.97%
COUNTY TREASURER	297,747	14,683	4.93%	15,768	-6.88%
JUVENILE SERVICES	-	-	N/A	38,786	-100.00%
JUVENILE DETENTION	-	-	N/A	13,104	-100.00%
JUVENILE JJAEP	-	-	N/A	-	N/A
HUMAN RESOURCES AND SERVICES	294,384	12,560	4.27%	15,117	-16.91%
EMERGENCY MANAGEMENT	211,905	8,750	4.13%	9,767	-10.41%
FIRE MARSHAL	500,765	22,863	4.57%	26,712	-14.41%
JUSTICE OF THE PEACE PCT.1	309,531	15,383	4.97%	16,927	-9.12%
JUSTICE OF THE PEACE PCT.2	429,843	22,267	5.18%	25,966	-14.25%
JUSTICE OF THE PEACE PCT.3	296,206	14,837	5.01%	17,264	-14.06%
JUSTICE OF THE PEACE PCT.4	309,535	15,434	4.99%	18,200	-15.20%
CONSTABLE PCT.1	208,265	9,512	4.57%	10,635	-10.55%
CONSTABLE PCT.2	289,327	13,041	4.51%	12,589	3.59%
CONSTABLE PCT.3	202,200	9,128	4.51%	11,424	-20.10%
CONSTABLE PCT.4	204,399	8,845	4.33%	11,807	-25.09%
INTERFUND TRANSFERS	2,855,090	-	0.00%	-	N/A
	60,857,295	2,267,420	3.73%	2,500,553	-9.32%
<i>Revenues Over/(Under) Expenditures</i>	-	<i>(1,602,055)</i>		<i>(1,971,009)</i>	

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<i>Road & Bridge Funds - Revenues</i>					
ROAD & BRIDGE PCT. 1	2,953,746	59,853	2.03%	52,798	13.36%
ROAD & BRIDGE PCT. 2	2,498,745	82,811	3.31%	52,433	57.94%
ROAD & BRIDGE PCT. 3	2,114,788	88,163	4.17%	92,145	-4.32%
ROAD & BRIDGE PCT. 4	2,361,275	80,794	3.42%	52,189	54.81%
	9,928,554	311,621	3.14%	249,565	24.87%
<i>Road & Bridge Funds - Expenditures</i>					
ROAD & BRIDGE PCT. 1	2,953,746	49,375	1.67%	64,966	-24.00%
ROAD & BRIDGE PCT. 2	2,498,745	48,070	1.92%	64,151	-25.07%
ROAD & BRIDGE PCT. 3	2,114,788	58,335	2.76%	64,071	-8.95%
ROAD & BRIDGE PCT. 4	2,361,275	50,676	2.15%	58,713	-13.69%
	9,928,554	206,455	2.08%	251,900	-18.04%
<i>Revenues Over/(Under) Expenditures</i>	-	105,166		(2,335)	

<i>Farm to Market Funds - Revenues</i>					
FARM TO MARKET 1	3,174,178	17,332	0.55%	3,589	382.91%
FARM TO MARKET 2	2,011,183	17,162	0.85%	1,466	1070.93%
FARM TO MARKET 3	2,501,621	17,243	0.69%	2,680	543.28%
FARM TO MARKET 4	2,852,076	17,245	0.60%	3,878	344.73%
	10,539,058	68,982	0.65%	11,613	494.01%
<i>Farm to Market Funds - Expenditures</i>					
FARM TO MARKET 1	3,174,178	27,774	0.87%	15,480	79.42%
FARM TO MARKET 2	2,011,183	17,836	0.89%	35,619	-49.92%
FARM TO MARKET 3	2,501,621	(452)	-0.02%	23,780	-101.90%
FARM TO MARKET 4	2,852,076	245	0.01%	1,041	-76.47%
	10,539,058	45,404	0.43%	75,920	-40.20%
<i>Revenues Over/(Under) Expenditures</i>	-	23,578		(64,308)	

<i>Interest & Sinking Funds - Revenues</i>					
INTEREST & SINKING SERIES 2002	-	-	N/A	-	N/A
SERIES 16 INTEREST & SINKING	3,487,809	9,590	0.27%	11,606	-17.38%
	3,487,809	9,590	0.27%	11,606	-17.38%
<i>Interest & Sinking Funds - Expenditures</i>					
INTEREST & SINKING SERIES 2002	-	-	N/A	-	N/A
SERIES 16 INTEREST & SINKING	3,487,809	-	0.00%	-	N/A
	3,487,809	-	0.00%	-	N/A
<i>Revenues Over/(Under) Expenditures</i>	-	9,590		11,606	

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<i>Special Revenue Funds - Revenues</i>					
LATERAL ROADS	312,152	-	0.00%	60,396	-100.00%
COUNTY & DISTRICT COURT TECH	39,500	129	0.33%	309	-58.27%
JUSTICE COURT TECHNOLOGY	183,200	2,057	1.12%	2,178	-5.55%
DC ARCHIVES RECORDS MANAGEMENT	164,000	908	0.55%	1,264	-28.20%
JURY	274,750	929	0.34%	1,364	-31.88%
LAW LIBRARY	242,802	7,464	3.07%	9,186	-18.75%
RECORDS MANAGEMENT	1,637,000	44,073	2.69%	38,887	13.34%
CC ARCHIVES RECORDS MANAGEMENT	1,617,000	43,750	2.71%	40,095	9.12%
FIRE MARSHAL SPECIAL FUND	165,100	4,750	2.88%	3,250	46.15%
DISTRICT COURTS RECORDS TECH	226,500	1,790	0.79%	2,377	-24.68%
DA CHECK PROCESSING	178,000	23	0.01%	431	-94.73%
DA DRUG FORFEITURE	132,100	157	0.12%	246	-36.18%
GENERAL RECORDS MGMT/PRESERVAT	574,850	3,711	0.65%	6,605	-43.82%
COURTHOUSE SECURITY	216,050	8,338	3.86%	7,519	10.89%
COURT REC. PRESERVATION	116,300	770	0.66%	930	-17.20%
ELECTION ADMIN FEES	39,200	5,385	13.74%	2,523	113.47%
SHERIFF FEDERAL FORFEITURE	312,350	2,941	0.94%	514	471.62%
SHERIFF SEIZURE	2,650	32	1.21%	512	-93.73%
SHERIFF FORFEITURE	33,100	57,412	173.45%	234	24437.12%
DA DRUG SEIZURE	161,900	122,493	75.66%	322	37993.24%
CONSTABLE 2 FORFEITURE	176	-	0.00%	-	N/A
CONSTABLE 1 FORFEITURE	180	-	0.00%	-	N/A
TRUANCY & PREVENTION	23,500	2,134	9.08%	-	N/A
	6,652,360	309,245	4.65%	179,142	72.63%
<i>Special Revenue Funds - Expenditures</i>					
LATERAL ROADS	312,152	-	0.00%	-	N/A
COUNTY & DISTRICT CT TECH	39,500	-	0.00%	-	N/A
JUSTICE COURT TECHNOLOGY	183,200	-	0.00%	-	N/A
DC ARCHIVES RECORDS MANAGEMENT	164,000	-	0.00%	-	N/A
JURY	274,750	-	0.00%	32,516	-100.00%
LAW LIBRARY	242,802	4,966	2.05%	23,158	-78.55%
RECORDS MANAGEMENT	1,637,000	9,588	0.59%	15,606	-38.56%
CC ARCHIVES RECORDS MANAGEMENT	1,617,000	-	0.00%	-	N/A
FIRE MARSHAL SPECIAL FUND	165,100	748	0.45%	668	11.88%
DISTRICT COURTS RECORDS TECH	226,500	-	0.00%	-	N/A
DA CHECK PROCESSING	178,000	1,049	0.59%	1,054	-0.41%
DA DRUG FORFEITURE	132,100	94	0.07%	1,620	-94.19%
GENERAL RECORDS MGMT/PRESERVAT	574,850	-	0.00%	-	N/A
COURTHOUSE SECURITY	216,050	-	0.00%	-	N/A
COURT REC. PRESERVATION	116,300	-	0.00%	-	N/A
ELECTION ADMIN FEES	39,200	-	0.00%	-	N/A
SHERIFF FEDERAL FORFEITURE	312,350	-	0.00%	-	N/A
SHERIFF SEIZURE	2,650	-	0.00%	-	N/A
SHERIFF FORFEITURE	33,100	-	0.00%	-	N/A
DA DRUG SEIZURE	161,900	350	0.22%	-	N/A
CONSTABLE 2 FORFEITURE	176	-	0.00%	-	N/A
CONSTABLE 1 FORFEITURE	180	-	0.00%	-	N/A
LAW ENFORCEMENT BLOCK GRANT	-	-	N/A	-	N/A
TRUANCY & PREVENTION	23,500	-	0.00%	-	N/A
	6,652,360	16,795	0.25%	74,622	-77.49%
Revenues Over/(Under) Expenditures	-	292,449		104,520	

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<i>Capital Projects Funds - Revenues</i>					
ROAD IMPROVEMENT FUND	1,316,500	635	0.05%	1,399	-54.64%
PERMANENT IMPROVEMENT	5,167,500	3,785	0.07%	2,226	70.06%
ROW AVAILABLE	1,542,000	16	0.00%	462	-96.54%
RIGHT OF WAY 2008	-	-	N/A	-	N/A
ROAD DISTRICT 1	1,289,250	167	0.01%	2,192	-92.38%
ROAD DISTRICT 5	73,355	9	0.01%	123	-92.37%
ROAD DISTRICT 16	200,340	26	0.01%	340	-92.38%
SERIES 19 BOND PROJECT	5,074,963	955	0.02%	8,755	-89.09%
	14,663,908	5,593	0.04%	15,496	-63.90%
<i>Capital Projects Funds - Expenditures</i>					
ROAD IMPROVEMENT FUND	1,316,500	-	0.00%	-	N/A
PERMANENT IMPROVEMENT	5,167,500	736	0.01%	368	100.00%
ROW AVAILABLE	1,542,000	-	0.00%	-	N/A
RIGHT OF WAY 2008	-	-	N/A	-	N/A
ROAD DISTRICT 1	1,289,250	-	0.00%	-	N/A
ROAD DISTRICT 5	73,355	-	0.00%	-	N/A
ROAD DISTRICT 16	200,340	-	0.00%	-	N/A
SERIES 19 BOND PROJECT	5,074,963	-	0.00%	-	N/A
	14,663,908	736	0.01%	368	100.00%
<i>Revenues Over/(Under) Expenditures</i>	-	4,857		15,128	

<i>Other Funds - Revenues</i>					
TRUST AND AGENCY FUND	9,182,400	627,074	6.83%	610,189	2.77%
LEVEE 2	-	39	N/A	613	-93.56%
LEVEE 3	-	27	N/A	467	-94.31%
LEVEE 4	-	-	N/A	-	N/A
	9,182,400	627,140	6.83%	611,269	2.60%
<i>Other Funds - Expenditures</i>					
TRUST AND AGENCY FUND	9,182,400	12,420	0.14%	630,733	-98.03%
LEVEE 2	-	-	N/A	-	N/A
LEVEE 3	-	-	N/A	-	N/A
LEVEE 4	-	-	N/A	-	N/A
	9,182,400	12,420	0.14%	630,733	-98.03%
<i>Revenues Over/(Under) Expenditures</i>	-	614,720		(19,464)	

<i>Summary</i>					
REVENUE SUMMARY	115,311,384	1,997,535	1.73%	1,608,235	24.21%
EXPENDITURE SUMMARY	115,311,384	2,549,230	2.21%	3,534,096	-27.87%
<i>Revenues Over/(Under) Expenditures</i>	-	(551,696)		(1,925,861)	

**Statement of Revenues, Expenditures, and changes in Fund Balance
October 2020**

	General Fund	R&B #1	R&B #2	R&B #3	R&B #4	F/M #1	F/M #2	F/M #3	F/M #4
REVENUES									
Property Taxes	\$ 70,786.55	\$ 1,089.94	\$ 1,089.94	\$ 1,089.94	\$ 1,089.94	\$ 2,023.14	\$ 2,023.14	\$ 2,023.14	\$ 2,023.14
Mixed Beverage Taxes	-	-	-	-	-	-	-	-	-
License and permits	-	-	-	-	-	-	-	-	-
Fines & Fees	384,516.49	58,559.76	58,559.74	86,945.31	58,559.72	-	-	-	-
Charges for Services	49,979.55	-	-	-	-	-	-	-	-
Grant Revenue	86,424.00	-	-	-	-	-	-	-	-
Intergovernmental	515.00	-	-	-	-	15,077.04	15,077.04	15,077.04	15,077.03
Investment income	13,868.25	203.78	161.02	127.46	144.50	232.24	61.49	142.43	144.70
Miscellaneous	59,274.58	-	-	-	-	-	-	-	-
Total Revenues	<u>665,364.42</u>	<u>59,853.48</u>	<u>59,810.70</u>	<u>88,162.71</u>	<u>59,794.16</u>	<u>17,332.42</u>	<u>17,161.67</u>	<u>17,242.61</u>	<u>17,244.87</u>
EXPENDITURES									
General Government	723,262.32	-	-	-	-	-	-	-	-
Public Safety	1,049,286.78	-	-	-	-	-	-	-	-
Judicial	349,182.98	-	-	-	-	-	-	-	-
Community Development	11,056.02	-	-	-	-	-	-	-	-
Infrastructure and Environmental	-	49,374.56	48,069.60	58,335.03	50,676.28	27,774.02	17,836.45	(451.69)	244.99
Health and Human Services	134,631.65	-	-	-	-	-	-	-	-
Corrections & Rehabilitation	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>2,267,419.75</u>	<u>49,374.56</u>	<u>48,069.60</u>	<u>58,335.03</u>	<u>50,676.28</u>	<u>27,774.02</u>	<u>17,836.45</u>	<u>(451.69)</u>	<u>244.99</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,602,055.33)</u>	<u>10,478.92</u>	<u>11,741.10</u>	<u>29,827.68</u>	<u>9,117.88</u>	<u>(10,441.60)</u>	<u>(674.78)</u>	<u>17,694.30</u>	<u>16,999.88</u>
OTHER FINANCING SOURCES (USES)									
Issuance of Long Term Debt	-	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	23,000.00	-	21,000.00	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>23,000.00</u>	<u>-</u>	<u>21,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,602,055.33)	10,478.92	34,741.10	29,827.68	30,117.88	(10,441.60)	(674.78)	17,694.30	16,999.88
FUND BALANCE, BEGINNING*	<u>31,041,926.37</u>	<u>1,722,107.89</u>	<u>1,350,927.26</u>	<u>961,680.87</u>	<u>1,172,792.61</u>	<u>1,600,210.45</u>	<u>391,902.92</u>	<u>895,244.96</u>	<u>1,168,155.57</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-	-
FUND BALANCE, ENDING*	<u>\$ 29,439,871.04</u>	<u>\$ 1,732,586.81</u>	<u>\$ 1,385,668.36</u>	<u>\$ 991,508.55</u>	<u>\$ 1,202,910.49</u>	<u>\$ 1,589,768.85</u>	<u>\$ 391,228.14</u>	<u>\$ 912,939.26</u>	<u>\$ 1,185,155.45</u>

* - Subject to change based on end of year adjusting journal entries