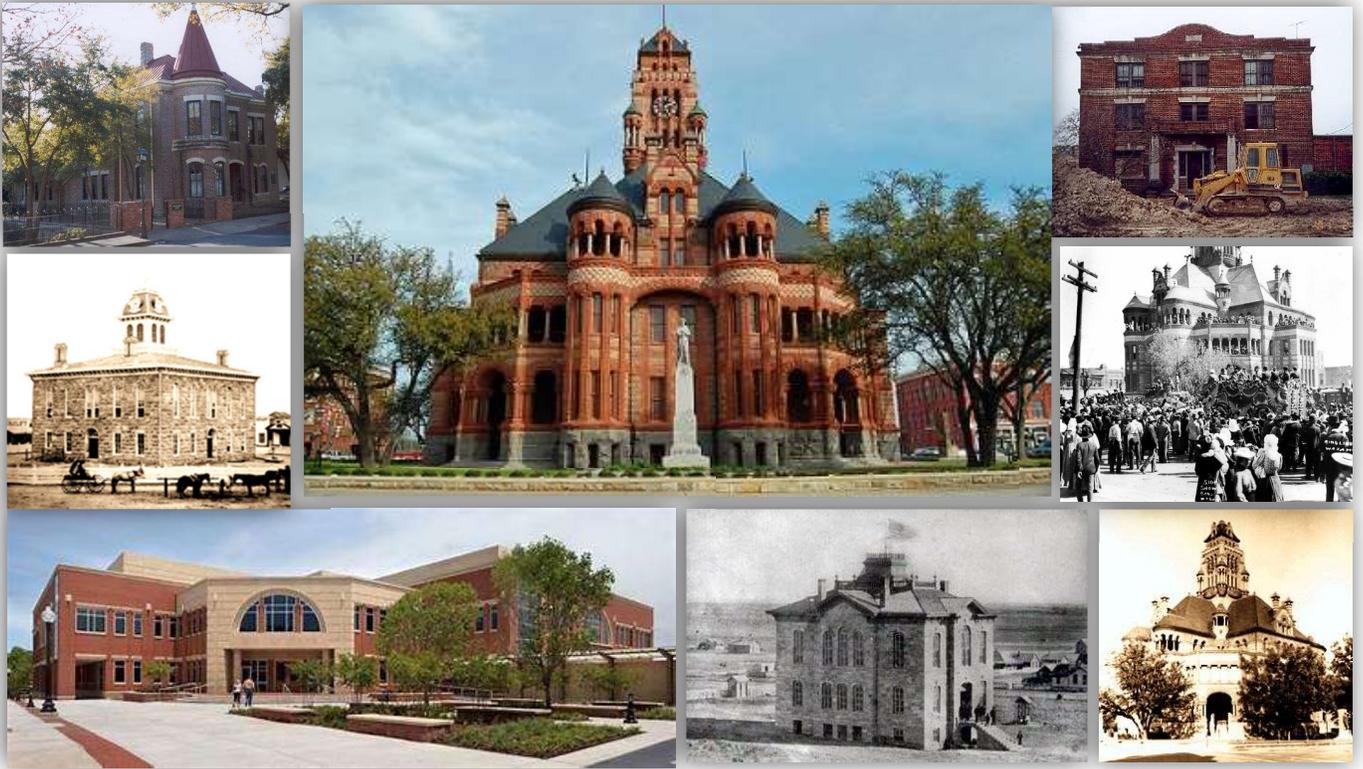


ELLIS COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

SEPTEMBER 30, 2021

ELLIS COUNTY AUDITOR



ELLIS COUNTY DISTRICT JUDGES

Hon. William D. Wallace
378th District Court

Hon. Cindy Ermatinger
443rd District Court

Hon. Bob Carroll
40th District Court

Prepared By:

Office of County Auditor

Janet S. Martin, CPA, CFE
County Auditor

Staci Parr
First Assistant

Assistant Auditors – as pictured left to right

Devonda Spurlock, CFE

Michele Henson

Patricha Cryer

Wendy Hernandez

Martine Hamby

Amber West

Renee Mitchell

Michelle Mejorado

**Photograph from the October 1, 2021 swearing in ceremony is presented in loving memory of
Amber Lynn West August 9, 1982 – February 11, 2022**

ELLIS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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INTRODUCTORY SECTION



Ellis County Auditor's Office

Janet S. Martin, CPA,
CFE
County Auditor

Staci Parr
First Assistant Auditor

Patricha Cryer
Assistant Auditor
Financial & Grants

Internal Audit Team

DeVonda Spurlock, CFE
Assistant Auditor – Lead

Michele Henson
Assistant Auditor

Wendy Hernandez
Assistant Auditor

Javier Gonzalez
Assistant Auditor

Transaction Team

Michelle Mejorado
Assistant Auditor – Lead

Barbara Anglen
Assistant Auditor

Martine Hamby
Assistant Auditor
Pre-Audit

March 31, 2022

Honorable District Judges of Ellis County and

Honorable Members of the Ellis County Commissioners Court:

The Annual Comprehensive Financial Report of Ellis County, Texas, for the fiscal year ended September 30, 2021 is submitted herewith as prescribed by Local Government Code Section 114.025 of the State of Texas. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

These basic financial statements are the responsibility of the County's management. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material aspects; in a manner to fairly set forth the financial position and results of operations of the County; and that all disclosures necessary to enable the readers to gain the maximum understanding of the County's financial affairs have been included.

Internal Control

The County's accounting system supports an adequate internal control structure. This structure helps to safeguard the County's assets against loss, theft, or misuse. The accounting system provides reliable financial records for preparing financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure provides reasonable, but not absolute, assurance that the County's assets are safeguarded. The concept of reasonable assurance first recognizes that the cost of a control should not exceed the benefits likely to be derived. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

All internal control evaluations occur within the above framework. The County Auditor's office continually assesses its ability to ensure that adequate internal accounting controls are in place to safeguard assets and provide reasonable assurance of proper recording of financial transactions. With this goal, the internal audit function becomes a larger task each year, addressing the needs that change and growth dictate.

Independent Audit

The County's financial statements have been audited by Boucher, Morgan and Young, a PC, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2021, are free of material misstatement. The independent audit involves 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 unmodified opinion that Ellis County, Texas' financial statements for the period ended September 30, 2021, are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and as such should be read in conjunction. The County's MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

Ellis County is located in North Central Texas, 20 miles south of Dallas and is considered part of the Dallas-Fort Worth Metroplex. Ellis County is a member of the North Central Texas Council of Governments which is comprised of 16 Counties. The 2010 official US Census population for the County was 149,610 while the 2021 approximate population is 196,466. The County provides a full range of services authorized by statute. These services include general governmental services such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation and maintaining county roads and bridges.

William Hawkins was the first chief justice (county judge). Judge Oran Milo Roberts presided over the first term of the Ellis County District Court during the fall of 1850. The County is a public corporation and political subdivision of the State of Texas, officially established by the State legislature on December 20, 1849. Waxahachie is the county seat and home of the historic Ellis County Courthouse built in 1895 and recognized by many as one of the most picturesque buildings in the state.

Budget

The Annual Budget serves as the foundation for Ellis County's financial planning and control. The County Judge serves as the Budget Officer. All departments of the County are required to submit request for appropriation to the Budget Officer. The Commissioners' Court then holds budget work sessions to hear specific requests that were not included in the Budget Officer's recommended budget. The Budget Officer uses these requests as the starting point for developing a proposed budget. Then a proposed budget and a recommended budget prepared by the Budget Officer is submitted to the Commissioners' Court for their consideration. The Court is required to publish specific information notices, and hold public hearings as defined by state statute. Once all these requirements are met, the County may adopt the budget and the tax rate by September 1 or as soon as practicable, thereafter. The appropriated budget is adopted for each fund annually on the department level. The County's department heads may make transfer of appropriations within a department upon approval of Commissioners' Court. Due to

conservative budgeting, the County's financial position is poised to remain strong over the near term. The County has generated six successive years of general fund surplus.

Economy

Ellis County is located in the Blackland Prairie region of Texas with a total land area of 939.91 square miles. Major north-south highways within Ellis County include I-35E, I-45, US 67, and Texas 360 Toll Road. Connecting Ellis County's largest cities – Midlothian, Waxahachie, and Ennis – is US 287, which runs northwest to southeast through the county. The Texas Department of Transportation continues to improve and plan major roadways through Ellis County, including new loops, overpasses, and spurs to increase accessibility between major highways and FM roads with an estimated value of \$1.2 billion over the next decade. Local industry also benefits from railways connecting Ellis County with other metroplexes to the North, South, and Southeast.

Ellis County's economy has traditionally been agricultural, but it is now transitioning to manufacturing. The biggest manufacturing industries in Ellis County include aerospace engineering, power generation, and production of steel, fiberglass, cement, and vinyl. Automobile shipping and storage also represents a growing component of the economy, and enterprise architecture firms from the DFW metroplex continue to co-locate office space in Ellis County. The county is also home to several institutions of higher education, including the Texas State Technical College and Navarro College, and has also been recognized for its exemplary public grade schools.

During fiscal year 2022, Ellis County's tax base increased by \$4,431,598 – a 6.71% increase from FY21 – and will continue a strong upward trajectory as residents of the Dallas Fort-Worth metroplex build new homes in Ellis County. The county is becoming increasingly suburban as more housing developments spring up around the county – particularly west of I-35E. A large portion of these developments are being built in the extraterritorial jurisdiction (ETJ) outside of Ellis County's major cities, maintaining the amenities that new residents are accustomed to while still providing a more rural setting for their homes.

Major Initiatives and Capital Planning

For the first time in its history, Ellis County is incorporating a long-term facilities update plan to accommodate increasing demand for county services as more housing developments occur outside of city limits. Financed by \$316,996 of the General Fund, this plan surveyed the county's anticipated need for new facilities up to 30 years in the future. The plan includes major building purchases and construction projects with a goal of expanding accessibility to various government departments while also avoiding rental payments.

Ellis County also enjoys access to a generous grant of Local Fiscal Recovery (LFR) Funds, which were authorized by the American Rescue Plan Act (ARPA) to assist local governments across the nation with paying for unanticipated expenses stemming from the COVID-19 Pandemic. In FY21, Ellis County received \$17,953,487.55 in LFR funds, and it will receive \$17,950,142 plus an estimated \$5,000 in interest during FY22. This major funding helped Ellis County pay for improvements to various government services, including new data equipment for the justice system and upgraded HVAC systems for the courthouses.

Long Term Financial Planning

During each fiscal year, the Ellis County Commissioners' Court releases unassigned General Fund balance after 90 days to cover one-time expenses. When this excess balance becomes available, it may be used to pay for non-

recurring expenditures such as real estate purchases, right-of-way improvements, permanent improvement needs, and capital assets. However, the court has incorporated a policy that these funds may not be used to justify increased overhead for future maintenance or operating costs.

To keep the fund balance at the target level, the Commissioners' Court will:

- 1) Control expenditures
- 2) Set proper tax rates
- 3) Adjust other revenues as needed.

For Special or Dedicated Funds, there are no target levels to maintain, as these are established by the Texas Legislature and have restrictions on the way they can be used. These funds are always available to be used for their intended purposes, thus reducing the General Fund tax burden.

Another major component of long-term financial planning is debt administration. Ellis County can fund a portion of its capital by issuing general obligation bonds, and the county monitors the borrowing market conditions to issue debt at the appropriate time. Ellis County maintains an "AA" rating from Fitch Ratings and an "Aa1" rating from Moody's Investors Service, Inc. for its general obligation debt.

One last component of long-term financial planning is post-employment benefit for former Ellis County employees. The county follows the provisions of the Governmental Accounting Standards Board, Statement 75, with regard to retiree benefits. Each fiscal year, Ellis County maintains a manageable pension burden through its participation in the Texas County and District Retirement System (TCDRS). The county has consistently met its retiree benefit obligations to TCDRS through monthly contributions.

Financial Administration

The officials responsible for the financial administration of the County are the County Judge and four County Commissioners (the Commissioners' Court), the County Treasurer, the Tax Collector and the County Auditor. The County Auditor is appointed for a two-year term by the State District Judges who have jurisdiction within the County.

The Commissioners' Court is the governing body of the County and is the elected five-member Commissioners' Court in accordance with Article, Paragraph 18 of the Texas Constitution. It has only powers expressly granted to it by the legislature and powers necessarily implied from such grant. Among other things, Commissioners' Court approves the County budget, determines the County tax rate, approves contracts in the name of the County, determines whether a proposition to ensure bonds should be submitted to the voters, appoints certain County officials, conducts official business of the County at designated meeting times, and appoints certain individuals to manage various departments. The County Judge is the presiding officer of the Commissioners' Court and is elected at large to serve a four-year term. Each Commissioner represents one of the four precincts into which the County is divided and is elected by the voters of his precinct. County Commissioners serve four-year staggered terms, every two years, two are up for election. The County Commissioners are responsible for maintaining road and bridges, personnel and equipment for their precincts.

The Tax Collector is elected for a four-year term and responsible for collecting ad valorem taxes, certain State and County fees and other revenues.

The County Treasurer is elected for a four-year term and responsible for depositing money received by the County in the depository selected by the Commissioners' Court. The Treasurer also serves as the County Investment Officer and confers with the County Auditor regarding investments of county funds. The Treasurer is responsible for Payroll. The Treasurer is also responsible for bank reconciliation and distributing disbursements. The Commissioners' Court has adopted an investment policy in compliance with Public Funds Investment Act.

The County Auditor is the chief financial officer of the County and is responsible for substantially all County financial and accounting control functions. The Auditor's responsibilities include accounting, auditing, fraud detection and financial operations and reporting. The Auditor does not have disbursement responsibilities. The County Auditor works with the Treasurer to determine the type, terms and amounts of investments of County funds.

As demonstrated by the statements and schedules included in the financial sections of this report, the County continues to meet its responsibility for sound financial management.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ellis County, Texas for its popular annual financial report (PAFR) for the fiscal year ended September 30, 2020. This was the twenty fourth consecutive year that this government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

I would like to thank everyone for the efficient and dedicated services of the staff of the Auditor's office, the support of the Board of District Judges, Commissioners' Court, the County Treasurer, Purchasing Department, Human Resources, department heads, and other employees who contributed to and assisted with the preparation of this report. I would like to express my appreciation to all Ellis County Elected Officials for their cooperation and leadership in conducting the financial affairs of the County.

Respectfully Submitted,


County Auditor



Government Finance Officers Association

Certificate of
Achievement
For Excellence
in Financial
Reporting

Presented to

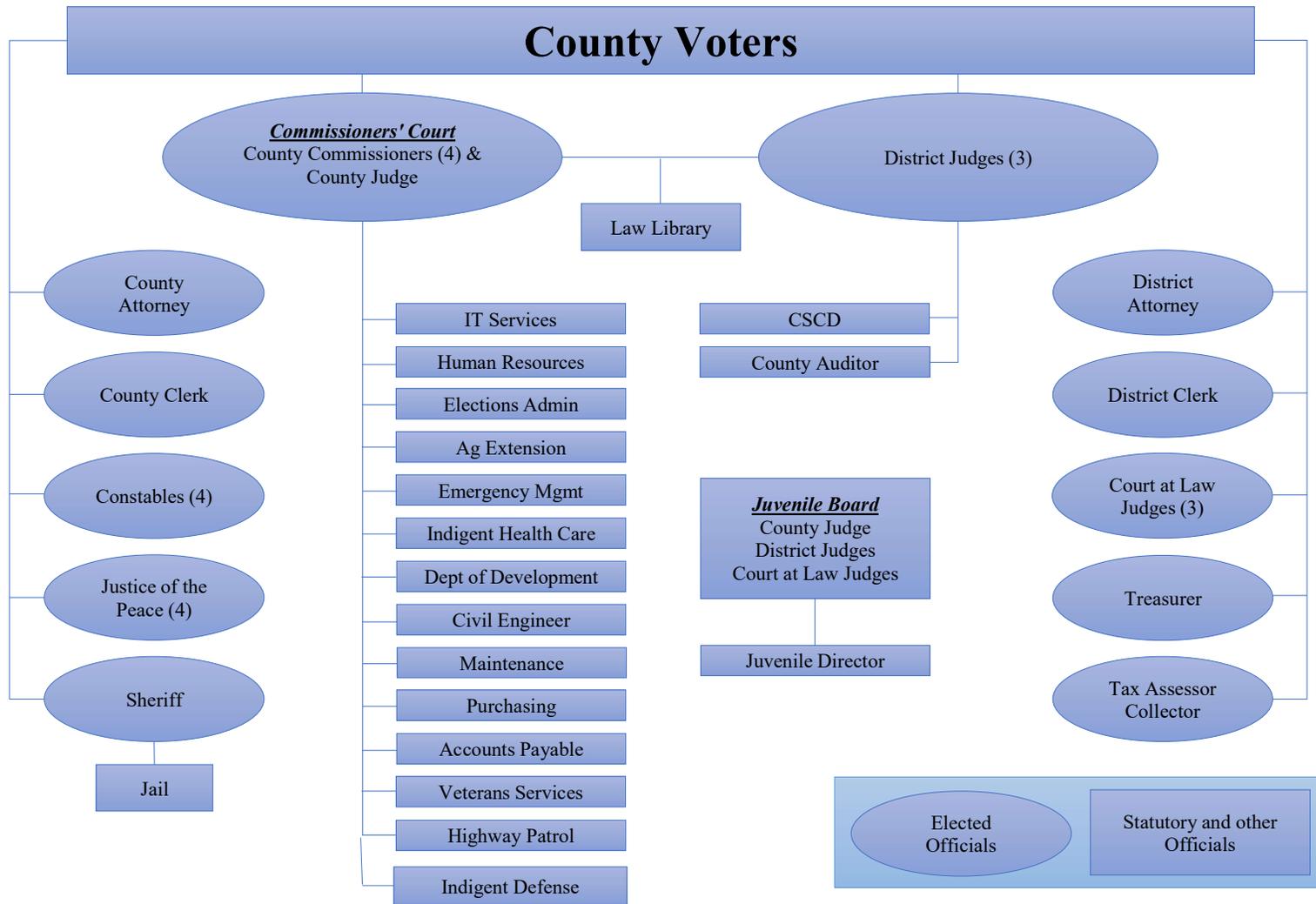
**Ellis County
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morrill

Executive Director/CEO



ELLIS COUNTY, TEXAS
PRINCIPAL OFFICIALS
SEPTEMBER 30, 2021

COMMISSIONERS COURT

COUNTY JUDGE
COUNTY COMMISSIONERS
Precinct 1
Precinct 2
Precinct 3
Precinct 4

Todd Little

Burt Stinson
Lane Grayson
Paul Perry
Kyle Butler

JUDICIAL

DISTRICT JUDGE
40th Judicial District
378th Judicial District
443rd Judicial District
COUNTY COURT AT LAW JUDGE I
COUNTY COURT AT LAW JUDGE II
COUNTY COURT AT LAW JUDGE II
JUSTICE OF THE PEACE
Precinct 1
Precinct 2
Precinct 3
Precinct 4

Bob Carroll
William D. Wallace
Cindy Ermatinger
Jim Chapman
Gene Calvert
Joseph R. Gallo

Chris Macon
Jackie Miller
Dan Cox
Steve Egan

LAW ENFORCEMENT AND LEGAL

SHERIFF
COUNTY ATTORNEY
CONSTABLES
Precinct 1
Precinct 2
Precinct 3
Precinct 4
ADULT PROBATION OFFICER*
JUVENILE PROBATION OFFICER*

Brad Norman
M. Ann Montgomery

Roy Callender
Casey Borders
Curtis Polk, Jr.
Mike Jones
Hector Verdin
Chelsea Smith

FINANCIAL ADMINISTRATION

COUNTY AUDITOR*
COUNTY TREASURER
TAX COLLECTOR
PURCHASING AGENT*

Janet S. Martin
Cheryl Chambers
Richard Rozier
E.J. Harbin

RECORDING OFFICIALS

DISTRICT CLERK
COUNTY CLERK

Melanie Reed
Krystal Valdez

*Denotes appointed officials. All others are elected officials.

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable Members
of the Commissioners' Court
Ellis County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of Ellis County Rural Rail Transportation District, which is a discretely presented component unit of Ellis County, Texas.

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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Ellis County Rural Rail Transportation District. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for Ellis County Rural Rail Transportation District, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes 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 financial statement 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, based on our audit and the report of other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ellis County, Texas, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information – general fund and ARPA grant fund, and Texas County and District Retirement System pension schedules on pages 5 through 13, and pages 56 through 69, 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 Ellis County Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section 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.

Boucher, Morgan & Young

Granbury, Texas

March 31, 2022

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Ellis County, we offer readers of Ellis County's financial statements this narrative overview and analysis of the financial activities of Ellis County for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented herein conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

FINANCIAL HIGHLIGHTS

The assets and deferred outflows of resources of Ellis County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$72,483,742 (*net position*). Of this amount, \$23,976,813 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net position increased by \$10,824,787, before a prior period adjustment of \$755,962 to report additional accounts receivable from criminal cases in District Court.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$69,053,452, an increase of \$10,579,467 in comparison with the prior year increase of \$7,774,095. This increase was more than the prior year's increase primarily due to an increase in tax revenue. \$38,164,025 is *available for spending* at the government's discretion (*unassigned fund balance*) in accordance with applicable laws.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$38,164,025 or 69.34% of total General Fund expenditures.
- The County's total bonded long-term debt decreased by \$2,180,000 during the current fiscal year. This decrease is attributed to the principal payments made during the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Ellis County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Ellis County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the four reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Ellis County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. 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 only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Ellis County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Ellis County include general government, public safety, roads and highways, judicial, and health and welfare.

The government-wide financial statements can be found on pages 15 – 17 of this report.

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. Ellis 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 Ellis County can be divided into two categories: governmental 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. However, unlike the government wide financial statements, governmental fund 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 a government'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 this comparison between *governmental funds* and *governmental activities*.

Ellis County maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund which is a major funds. Data from the other 42 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Ellis County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all budgeted funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 18 – 20 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Ellis County's own programs.

The basic fiduciary fund financial statements can be found on page 21 of this report.

Notes to the 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. The notes to the financial statements can be found on pages 23 – 54 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, including Ellis County’s General Fund budget to actual comparison. Required supplementary information can be found on pages 56 – 70 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 71 – 129 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of Ellis County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$72,483,742 at the close of the most recent fiscal year.

Ellis County’s investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding, is 42.01% of net position. Ellis County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Ellis County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Ellis County’s Net Position

	Governmental Activities	
	2021	2020
Current and other assets	\$ 92,604,875	\$ 67,594,174
Capital assets	68,414,898	67,964,689
Total assets	161,019,773	135,558,863
Total deferred outflows of resources	15,428,619	5,061,935
Long-term liabilities	76,122,256	71,103,846
Other liabilities	4,312,050	4,459,625
Total liabilities	80,434,306	75,563,471
Total deferred inflows of resources	23,530,344	4,154,334
Net position:		
Net investment in capital assets	30,452,998	26,321,632
Restricted	18,053,931	18,388,040
Unrestricted	23,976,813	16,193,321
Total net position	\$ 72,483,742	\$ 60,902,993

An additional portion of Ellis County’s net position, \$18,053,931 or 24.91%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$23,976,812 or 33.08%, may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Ellis County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental activities. The same situation held true for the prior fiscal year.

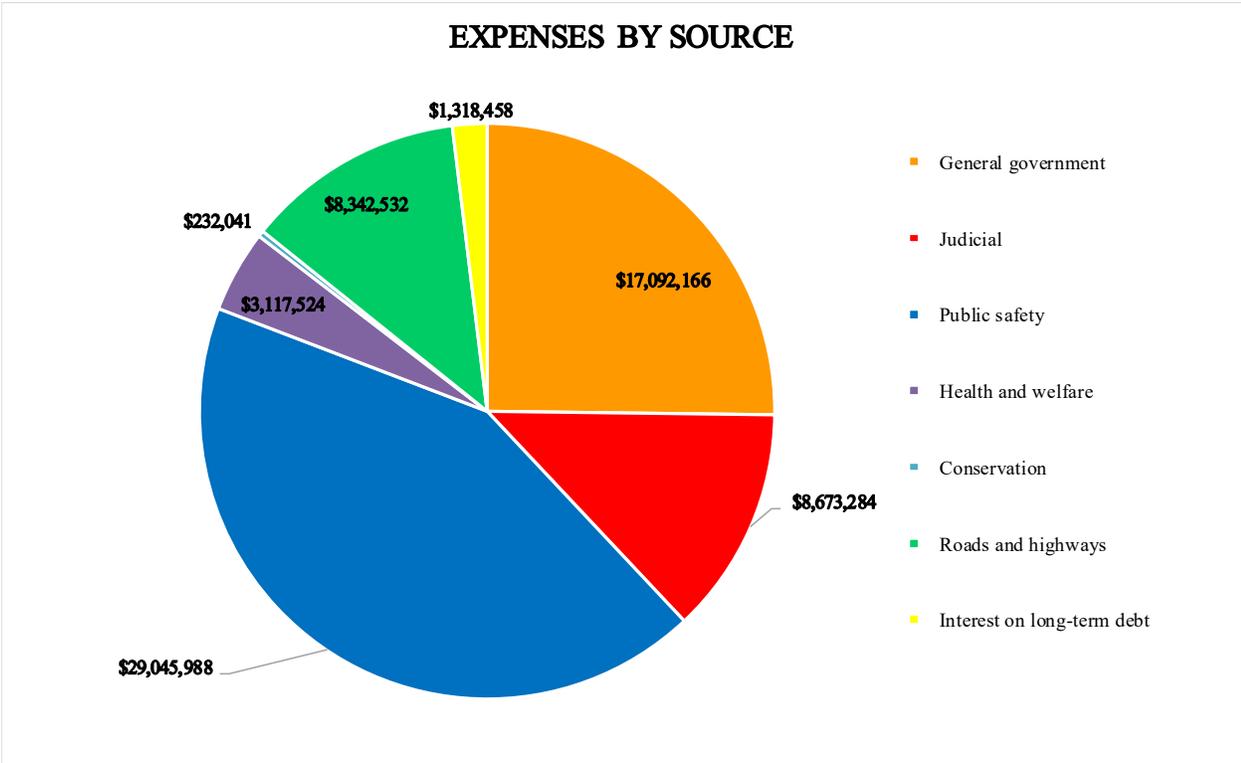
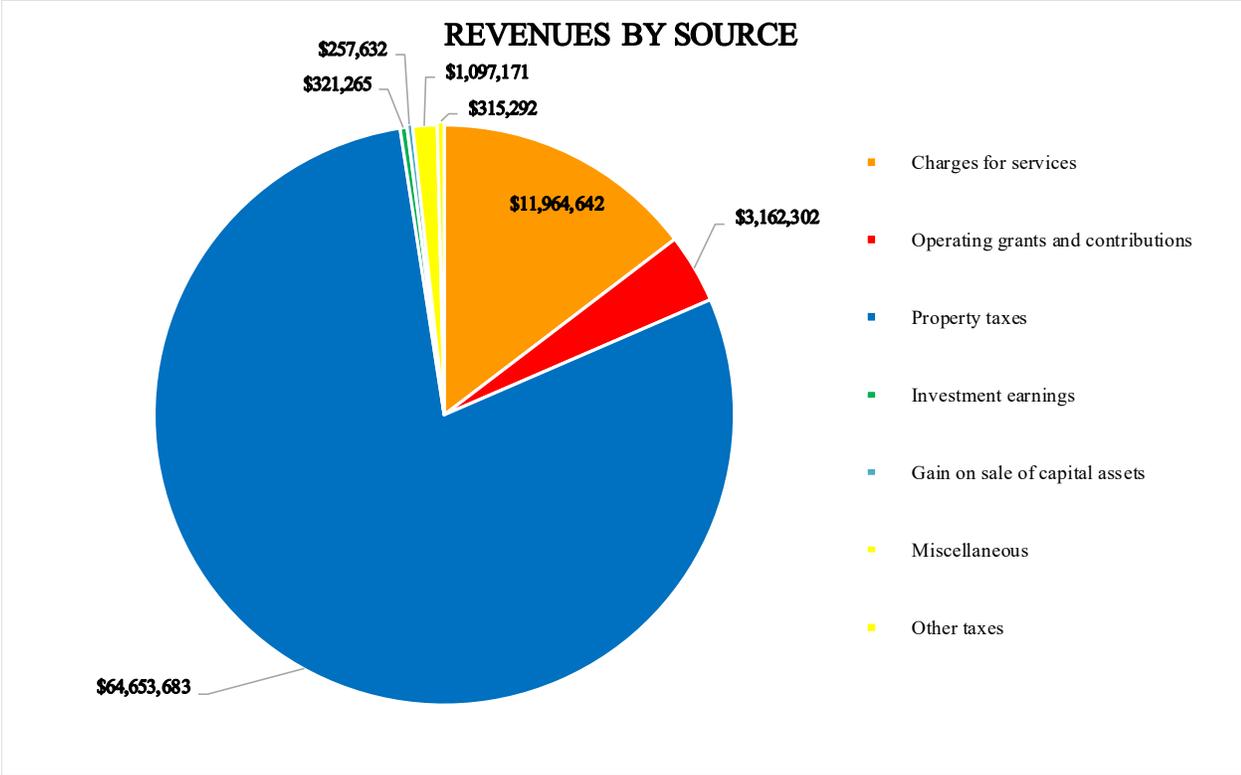
Governmental activities. Governmental activities increased Ellis County’s net position by \$10,824,787, before a prior period adjustment of \$755,962.

Property taxes increased by \$4,232,069 (7.00%) during the year. This result is mainly due to an increase in assessed taxable values.

Expenses increased in 2021 by \$3,125,506 (4.4%). This increase can be attributed mostly to decreases of \$2,989,393 in general government and roads and highways expenses and increases of \$2,427,645 in public safety expenses.

Ellis County’s Changes in Net Position

	Governmental Activities	
	2021	2020
REVENUES		
Program revenues:		
Charges for services	\$ 11,964,642	\$ 10,776,936
Operating grants and contributions	3,162,302	3,973,094
General revenues:		
Property taxes	64,653,683	60,421,614
Investment earnings	321,265	875,411
Gain on sale of capital assets	257,632	82,501
Miscellaneous	1,097,171	1,045,965
Other taxes	315,292	224,658
Total Revenues	<u>81,771,987</u>	<u>77,400,179</u>
EXPENSES		
General government	16,831,805	17,092,166
Judicial	8,142,848	8,673,284
Public safety	26,506,483	29,045,988
Health and welfare	6,475,518	3,117,524
Conservation	226,412	232,042
Roads and highways	11,520,888	8,342,532
Interest on long-term debt	1,243,246	1,318,458
Total Expenses	<u>70,947,200</u>	<u>67,821,994</u>
INCREASE (DECREASE) IN NET POSITION	10,824,787	9,578,185
NET POSITION, BEGINNING	60,902,993	49,602,766
PRIOR PERIOD ADJUSTMENT	<u>755,962</u>	<u>1,722,042</u>
NET POSITION, ENDING	<u>\$ 72,483,742</u>	<u>\$ 60,902,993</u>



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Ellis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Ellis County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Ellis County's financing requirements. In particular, an *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Ellis County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$38,164,025. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

The fund balance of Ellis County's General Fund increased by \$5,666,983 during the current fiscal year. This increase is primarily due to a \$4,232,069 increase in property tax revenue. Increased assessed taxable values were the driving factor for the increase.

General Fund Budgetary Highlights

The County's revenue projections were increased approximately \$917,847, or 1.58%, when compared with the original budget. The actual revenue collections were greater than budgeted amounts by \$2,889,144.

The County's revenue projections were increased approximately \$917,847, or 1.58%, when compared with the original budget. The actual revenue collections were greater than budgeted amounts by \$2,889,144.

The General Fund's final revised expenditure budget was approximately \$383,749 greater than the figure originally adopted, an increase of about 0.66%. The increases were mainly due to items needed to mitigate the COVID19 Virus including software for remote access to the judicial system and the representation of accused persons.

Actual year-end expenditures totaled \$3,498,743 less than the revised budget total, or about 5.98% of the revised budget. Budgeted purchases were delayed due to supply-chain issues with some vehicles and heavy equipment purchases not available until 2024 and 2025.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Ellis County's investment in capital assets for its governmental activities as of September 30, 2021, amounts to \$68,414,898 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and machinery and equipment.

**Ellis County's Capital Assets
(net of depreciation)**

	Governmental Activities	
	2021	2020
Land	\$ 2,010,679	\$ 2,010,679
Construction in progress	1,748,475	-
Buildings and improvements	51,030,540	52,956,962
Machinery and equipment	13,625,204	12,997,048
Total	\$ 68,414,898	\$ 67,964,689

The County had the following additions to capital assets:

Construction on buildings in progress	\$ 1,748,475.00
Buildings and improvements	927,471
Purchase of vehicles and equipment	3,002,026

Additional information on Ellis County's capital assets can be found in Note 4 on page 36 of this report.

Long-term debt

At the end of the current fiscal year, Ellis County had total debt outstanding of \$39,154,023.

Ellis County's Outstanding Debt

General Obligation Bonds

	Governmental Activities	
	2021	2020
Refunding Bonds	\$ 33,921,059	\$ 36,364,792
Total	\$ 33,921,059	\$ 36,364,792

The County also had capital leases payable of \$5,232,964 and compensated absences of \$2,165,453.

The County's overall debt decreased \$3,624,517 from the prior year due primarily to principal payments made totaling \$3,790,716 during the fiscal year.

Ellis County's bond rating is "AA" rating from Fitch and an "Aa1" rating from Moody's.

Additional information on Ellis County's long-term debt can be found in note 4 on pages 38 – 40 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The information presented in this year's budget is intended as a guide and financial plan for moving forward into the next year. The County presented a balanced budget that allowed a total rate decrease from the fiscal year 2021. The budget does continue to provide the same service to all the citizens and all funds are balanced with revenues meeting expenditures. Revenue estimates and expenses are conservative and consistent with established policies. The prudent fiscal management has resulted in solid reserve levels.

Bond Rating

The County bond rating provides more evidence of its financial strength. In November 2018, Moody's upgraded The County to Aa1. The rating reflected the County's large and growing tax base, health and growing reserves due to a history of operating surpluses and prudent financial practices, and modest debt and pension burdens. The rating also considers County's favorable employment metric and above average residential concentration. Fitch reaffirmed the County's AA rating in October 2016. Their rating reflects the county's prudent financial management practices that preserve flexibility, and strong economic and revenue growth prospects in the county.

Operating Reserves

Another measure of the County's financial strength is the level of its fund balance or operating reserves. Operating reserves are maintained by counties to ensure services can be delivered during economic downturns, to address unforeseen expenditures in the case of an emergency or other event, and to take advantage of opportunities that may materialize outside of the budget processes. It is important to maintain operating cash reserves so that services delivery will not be negatively impacted if the economy takes a downturn as 80% of revenue is generated by property tax in the general fund. The Ellis County Commissioners' Court has passed a policy to set the target level of unassigned general fund balance at 90 days of the budgeted general fund expenditures, considering the annual budget, as amended, for any fiscal year. When excess unassigned fund balance becomes available, it may be utilized for one-time, non-recurring expenditures such as purchases of real estate or capital assets; however, it cannot be used to justify increased overhead levels of future maintenance and operating costs. For the end of the fiscal year 2020, the fund balance was \$32,579,159 or 58.4% of adopted general fund expenditure budgets, and for the end of fiscal year 2021, the fund balance was \$38,164,025 or 69.34%. For the fiscal year 2020 and 2021, the County exceeded the policy.

Economic

Ellis County is geographically located in the southern part of the Dallas-Fort Worth Metroplex and is positioned for growth with four major transportation corridors. Economically the growth has seen a 11.39% increase in assessed values over the prior year. The assessed value increased from \$24,970,221,086 to \$27,813,819,299. The County previously maintained the same tax rate of 0.413599 for 6 years, but with the rising economic growth, they were able to lower the rate to 0.393221 for the fiscal year 2018, then to .370533 for the fiscal year 2019, and again to .360533 for the fiscal year 2020. Fiscal year 2021 saw another

decrease in the tax rate by .010257 bringing the rate to .350276 per \$100 of property value. The County has a firm commitment to providing exceptional service with minimal increase to the tax rate.

The portion of the tax rate contributed to debt service is 0.019531. The portion committed to farm to market is .030082. Estimated revenues and expenditures for the fiscal year 2021 are \$60,857,295 for the General Fund. Property taxes account for 93.6% of the general fund revenue budget. Favorable revenue trends have been aided by steady tax base gains.

The overall direct debt burden from the County is low, while overlapping debt is high. The high overlapping debt results primarily from significant school district related debt, due in part to aggressive population growth in prior years. County management has no near-term debt plans, and assisted by “pay as you go” capital spending, the county’s capital needs appear manageable.

Unfunded/underfunded mandates imposed by both the State of Texas and the United States continue to be borne on the backs of local taxpayers including programs such as indigent health care, juvenile probation, legal representation for indigent defendants, meeting standards imposed by the Texas Jail Commission, and increases in the cost of health insurance due to ramifications of the Affordable Care Act.

Staffing

The County currently supports 553 full-time positions and 38 part-time positions. The County believes it is important to be able to recruit and retain valuable staff by ensuring competitive compensation rates. A 5% increase was included in the 2021 Budget for most staff.

Benefits

The County provides pension benefits for all eligible employees through TCDRS. Contribution rates increased in the County from 12.3% to 11.0% in the 2021 Budget year. The employee contribution rate is 7%.

All of these factors were considered in preparing Ellis County’s budget for the 2021 fiscal year. These goals serve as a guide to future budgets. The County commits to maintaining the same or lower tax rate to its citizens without cutting services.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Ellis County’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Janet S. Martin, Ellis County Auditor’s Office, 101 West Main, Suite 301, Waxahachie, Texas 75165.

BASIC FINANCIAL STATEMENTS

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ELLIS COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government	Component Unit
	Governmental Activities	Ellis County Rural Rail Transportation District
ASSETS		
Cash and investments	\$ 88,740,751	\$ 215,900
Taxes receivable, net of allowance for uncollectibles	1,300,290	-
Other receivables, net of allowance for uncollectibles	2,481,727	-
Intergovernmental receivable	-	-
Prepaid items	82,107	-
Capital assets, net		
Not subject to depreciation	3,759,154	-
Subject to depreciation	64,655,744	8,650,564
Total assets	<u>161,019,773</u>	<u>8,866,464</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow related to pensions	8,810,675	-
Deferred outflow related to OPEB	5,525,164	-
Deferred charge on refunding	1,092,780	-
Total deferred outflows of resources	<u>15,428,619</u>	<u>-</u>
LIABILITIES		
Accounts payable	2,519,724	26,075
Accrued liabilities	1,172,053	-
Accrued interest	201,648	-
Due to other governments	418,625	-
Noncurrent liabilities:		
Due within one year:		
Long-term debt	4,206,213	-
Total OPEB liability	286,709	-
Due in more than one year:		
Long-term debt	37,113,263	-
Total OPEB liability	24,512,878	-
Net pension liability	10,003,193	-
Total liabilities	<u>80,434,306</u>	<u>26,075</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow related to pensions	3,838,803	-
Deferred inflow related to OPEB	3,255,971	-
Unavailable revenue - grants	16,435,570	-
Total deferred inflows of resources	<u>23,530,344</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	30,452,998	8,650,564
Restricted for:		
Road and bridge	10,017,517	-
Public safety	194,570	-
Health and welfare	-	-
Law enforcement	1,582,521	-
Technology and security	685,756	-
Records management	5,123,176	-
Other statutorily restricted funds	82,674	-
Debt service	367,717	-
Maintenance and capital projects	-	40,611
Unrestricted	<u>23,976,813</u>	<u>149,214</u>
Total net position	<u>\$ 72,483,742</u>	<u>\$ 8,840,389</u>

The accompanying notes are an integral part of the financial statements.

ELLIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 16,831,805	\$ 6,328,103	\$ 1,614,693	\$ -
Judicial	8,142,848	2,468,266	449,357	-
Public safety	26,506,483	500,459	321,937	-
Health and welfare	6,475,518	-	-	-
Conservation	226,412	-	-	-
Roads and highways	11,520,888	2,667,814	776,315	-
Interest	1,243,246	-	-	-
Total governmental activities	<u>70,947,200</u>	<u>11,964,642</u>	<u>3,162,302</u>	<u>-</u>
Total primary government	<u>\$ 70,947,200</u>	<u>\$ 11,964,642</u>	<u>\$ 3,162,302</u>	<u>\$ -</u>
Component Unit:				
ECRTD	\$ 568,073	\$ 169,541	\$ -	\$ 84,399
Total component unit	<u>\$ 568,073</u>	<u>\$ 169,541</u>	<u>\$ -</u>	<u>\$ 84,399</u>

General Revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes

Gain on sale of capital assets

Miscellaneous

Investment earnings

Total general revenues

Change in net position

Net position, beginning - as previously stated

Prior period adjustment

Net position, beginning - as restated

Net position, ending

The accompanying notes are an integral part of the financial statements.

Net (Expenses) Revenues and Changes in Net Position	
Primary Government	Component Unit
Governmental Activities	Ellis County Rural Rail Transportation District
\$ (8,889,009)	\$ -
(5,225,225)	-
(25,684,087)	-
(6,475,518)	-
(226,412)	-
(8,076,759)	-
(1,243,246)	-
<u>(55,820,256)</u>	<u>-</u>
<u>(55,820,256)</u>	<u>-</u>
<u>-</u>	<u>(314,133)</u>
<u>-</u>	<u>(314,133)</u>
60,907,057	-
3,746,626	-
315,292	-
257,632	-
1,097,171	6,000
321,265	228
<u>66,645,043</u>	<u>6,228</u>
<u>10,824,787</u>	<u>(307,905)</u>
60,902,993	9,148,294
755,962	-
<u>61,658,955</u>	<u>9,148,294</u>
<u>\$ 72,483,742</u>	<u>\$ 8,840,389</u>

The accompanying notes are an integral part of the financial statements.

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ELLIS COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General	ARPA Grant Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 40,985,228	\$ 17,613,723	\$ 30,141,800	\$ 88,740,751
Taxes receivable, net of allowance for uncollectibles	965,991	-	334,299	1,300,290
Due from other funds	42,550	150,000	1,357,928	1,550,478
Other receivables, net of allowance for uncollectibles	2,323,508	-	158,219	2,481,727
Prepaid items	82,107	-	-	82,107
Total assets	\$ 44,399,384	\$ 17,763,723	\$ 31,992,246	\$ 94,155,353
LIABILITIES				
Accounts payable	1,664,110	39,342	816,272	2,519,724
Accrued liabilities	1,058,763	-	113,290	1,172,053
Due to other funds	150,000	1,282,812	117,666	1,550,478
Due to other governments	418,625	-	-	418,625
Total liabilities	3,291,498	1,322,154	1,047,228	5,660,880
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	870,386	-	293,697	1,164,083
Unavailable revenue-fines	1,991,368	-	-	1,991,368
Unavailable revenue-grants	-	16,435,570	-	16,435,570
Total deferred inflows of resources	2,861,754	16,435,570	293,697	19,591,021
FUND BALANCES				
Nonspendable:				
Prepaid items	82,107	-	-	82,107
Restricted:				
Road and bridge	-	-	9,865,526	9,865,526
Public safety	-	-	194,570	194,570
Law enforcement	-	-	1,582,521	1,582,521
Technology and security	-	-	685,756	685,756
Records management	-	-	5,123,176	5,123,176
Other statutorily restricted funds	-	5,999	184,488	190,487
Debt service	-	-	443,511	443,511
Assigned:				
Capital projects	-	-	12,571,773	12,571,773
Unassigned	38,164,025	-	-	38,164,025
Total fund balances	38,246,132	5,999	30,651,321	68,903,452
Total liabilities, deferred inflows of resources, and fund balances	\$ 44,399,384	\$ 17,763,723	\$ 31,992,246	\$ 94,155,353

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	68,414,898
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	3,155,451
Long-term liabilities, including bonds payable, capital leases, and pension/OPEB related items are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(67,990,059)</u>
Net position of governmental activities	<u>\$ 72,483,742</u>

The accompanying notes are an integral part of the financial statements.

ELLIS COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General	ARPA Grant Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 49,501,397	\$ -	\$ 15,281,694	\$ 64,783,091
Intergovernmental	3,636,759	1,514,572	779,715	5,931,046
Licenses and permits	-	-	2,667,814	2,667,814
Fees of office	6,136,248	-	1,646,029	7,782,277
Fines and forfeitures	1,202,863	-	348,818	1,551,681
Interest earnings	289,283	5,999	25,983	321,265
Other	1,002,736	-	94,435	1,097,171
Total revenues	<u>61,769,286</u>	<u>1,520,571</u>	<u>20,844,488</u>	<u>84,134,345</u>
EXPENDITURES				
Current:				
General government	14,611,767	1,514,572	1,709,870	17,836,209
Judicial	8,423,990	-	449,465	8,873,455
Public safety	23,259,683	-	31,414	23,291,097
Health and welfare	6,473,062	-	-	6,473,062
Conservation	226,696	-	-	226,696
Roads and highways	-	-	11,320,384	11,320,384
Capital outlay	541,145	-	318,792	859,937
Debt service:				
Principal	1,336,583	-	2,454,133	3,790,716
Interest and fiscal charges	165,083	-	1,249,820	1,414,903
Total expenditures	<u>55,038,009</u>	<u>1,514,572</u>	<u>17,533,878</u>	<u>74,086,459</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,731,277</u>	<u>5,999</u>	<u>3,310,610</u>	<u>10,047,886</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	55,615	-	202,017	257,632
Proceeds from capital leases	273,949	-	-	273,949
Transfers in	-	-	2,280,530	2,280,530
Transfers out	(1,393,858)	-	(886,672)	(2,280,530)
Total other financing sources (uses)	<u>(1,064,294)</u>	<u>-</u>	<u>1,595,875</u>	<u>531,581</u>
NET CHANGE IN FUND BALANCES	5,666,983	5,999	4,906,485	10,579,467
FUND BALANCES, BEGINNING	<u>32,579,149</u>	<u>-</u>	<u>25,744,836</u>	<u>58,323,985</u>
FUND BALANCES, ENDING	<u>\$ 38,246,132</u>	<u>\$ 5,999</u>	<u>\$ 30,651,321</u>	<u>\$ 68,903,452</u>

The accompanying notes are an integral part of the financial statements.

ELLIS COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the Statement of Activities (page 16) are different because:

Net change in fund balances - total governmental funds (page 19)	\$ 10,579,467
Governmental funds report capital outlays as expenditures. However, in the governmental statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	450,209
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(2,619,990)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,780,500
Annual pension and OPEB contributions are reported as expenditures in the governmental funds. However, in the government-wide statement of activities, the annual pension and OPEB costs are expensed.	(1,117,340)
Some expenses reported in the governmental statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(248,059)</u>
Change in net position of governmental activities (page 17)	<u>\$ 10,824,787</u>

The accompanying notes are an integral part of the financial statements.

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ELLIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

ASSETS

Cash and investments	\$ <u>23,330,757</u>
Total assets	\$ <u><u>23,330,757</u></u>

LIABILITIES

Due to other governments	\$ 5,503,012
Due to beneficiaries	<u>17,827,745</u>
Total liabilities	\$ <u><u>23,330,757</u></u>

The accompanying notes are an integral part of the financial statements.

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NOTES TO FINANCIAL STATEMENTS

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ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Ellis County is a political subdivision of the State of Texas. The County provides a full range of services authorized by statute. Such services include general governmental services such as recording and licensing, maintaining the County and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining County roads and bridges. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the government's operations and so data from those units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. Ellis County does not have any blended component units. The Commissioners' Court, consisting of four Commissioners and the County Judge, all elected by the voters of Ellis County, is the policy-making body of the County, which operates under provisions of state statutes.

Discretely Presented Component Unit: The Ellis County Rural Rail Transportation District (the District) was created by the Commissioners' Court of Ellis County in 1998 to promote development, financing, maintenance and operations of new and existing rail systems in Ellis County. The District is a public body and exists pursuant to Tex. Rev. Civ. Stat. Ann Art. 6550C, as amended. Principal offices of the District are located at 101 W. Main Street, Waxahachie, Texas 75165. Responsibility for the management, control, and operations of the District is vested in a five-member board appointed by the Ellis County Commissioner's Court at will. The District is considered to be a component unit of Ellis County. There are separately issued financial statements for the District. The reports may be obtained at the request of Ellis County management.

B. Basis of Presentation

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The County does not have any business-type activities or internal service funds.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes, intergovernmental revenue, fines and fees are reported separately from business-type activities, which rely primarily on fees and charges from services provided for support. As previously mentioned, Ellis County has no business-type activities.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue.

The fund financial statements provide information about the County's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. The County has no proprietary funds at this time. The fiduciary funds of the County have no measurement focus. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal 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 County.

The government reports the following major governmental fund:

The **General Fund** is the primary operating fund to the County. All general tax revenues and other receipts that are not allocated by law, by budget, or by contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund. This is considered the major governmental fund of the County.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Additionally, the government reports the following fund types:

Governmental Funds:

Special Revenue Funds – *Special Revenue Funds* account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted to expenditures for specific purposes. Included as a Special Revenue Fund is the Road and Bridge Fund which accounts for revenues and expenditures specifically designated for the maintenance and construction of County roads and bridges.

Debt Service Funds – The *Debt Service Funds* account for the accumulation of resources for, and payment of interest and principal on, the County's general long-term bonded debt.

Capital Projects Funds – The *Capital Projects Funds* account for all resources used in the acquisition and construction of major capital facilities other than road and bridge maintenance and construction.

Fiduciary Funds:

Trust and Agency Funds – *Trust and Agency Funds* account for assets held by the County in a trustee, custodian, or agent capacity. The Funds are accounted for in essentially the same manner as governmental funds. The Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. County offices such as the treasurer, tax collector, county attorney, sheriff, district clerk, county clerk, justice of the peace, juvenile probation, and adult probation have trust accounts.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments between various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenue includes all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources as they are needed.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources, Net Position/Fund Balance

Deposits and Investments

Investments for the County are reported at fair value, except for the position in investment pools. The County's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined financial statements as cash and investments. The County's cash and investments are considered as cash equivalents as they can be readily converted to cash at their carrying value.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All property tax receivables are shown net of an allowance for uncollectible accounts. The property tax receivable allowance is equal to 16.22% of outstanding property taxes at September 30, 2021.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items), are reported in the governmental column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, and equipment are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Improvements	20-50
Equipment	5-20
Infrastructure (streets and drainage)	35-50

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources, Net Position/Fund Balance (continued)

Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements. The general fund typically has been used in prior years to liquidate the liability for compensated absences.

Pensions

For purposes of measuring the net pension liability, pension-related deferred outflows and inflows of resources, and pension expense, County-specific information about its Fiduciary Net Position in the Texas County and District Retirement System (TCDRS) and additions to/deductions from the County's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Information regarding the County's Total Pension Liability is obtained from TCERS through a report prepared for the County by the TCERS consulting actuary.

Postemployment Benefits Other Than Pensions (OPEB)

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments, and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary, Gabriel Roeder Smith & Company.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. The government has no business-type activities.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources, Net Position/Fund Balance (continued)

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Deferred charges on refundings – A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension and OPEB contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five-year period.

Difference in expected and actual pension and OPEB experience - This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, Deferred Outflow/Inflows of Resources, Net Position/Fund Balance (continued)

Fund Balance Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the County's highest level of decision-making authority. The Commissioner's Court (Commissioners) is the highest level of decision-making authority for the County that can, by the adoption of a minute order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the minute order remains in place until a similar action is taken (the adoption of another minute order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court has by resolution authorized the County Auditor to assign fund balance. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, additional action is essential to either remove or revise a commitment.

Insurance

The County maintains third-party insurance coverage for general liability, property, automobile liability, public official liability, and worker's compensation. The County also provides group health insurance coverage for full-time employees. There was no significant change in coverage from the prior year. Settlements have not exceeded insurance coverage for any of the past five fiscal years.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains, “Long-term liabilities, including bonds payable, capital leases, and pension/OPEB related items are not due and payable in the current period and therefore are not reported in the funds.”

The details of this \$(67,990,060) difference are as follows:

General Obligation Bonds and Certificates of Obligation	\$ (31,020,000)
Capital lease	(5,232,964)
Accrued interest payable	(201,648)
Net pension liability	(10,003,193)
Total OPEB liability	(24,799,587)
Compensated absences	(2,165,453)
Deferred inflow related to pensions	(3,838,803)
Deferred inflow related to OPEB	(3,255,971)
Premium on long term debt	(2,901,059)
Deferred outflow related to pensions	8,810,675
Deferred outflow related to OPEB	5,525,164
Deferred charge on refunding	1,092,780
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	\$ (67,990,059)

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental fund and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, “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 \$450,209 difference are as follows:

Capital outlays	\$ 5,677,972
Depreciation expense	(5,227,763)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$ 450,209

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

2. **RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**
(continued)

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. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$3,308,841 difference are as follows:

Principal repayments:	
Bond and capital lease payments	\$ 3,790,716
Amortization of premium on bond issuance	<u>263,733</u>
Debt issuance:	
Capital lease	<u>(273,949)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 3,780,500</u>

3. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Budgetary Information

Annual budgets, as required by state statute, are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Fiduciary Funds. All annual appropriations lapse at year-end.

The government’s department heads may make transfers of appropriations within a department. Transfers of appropriation between departments require the approval of the governing council. The legal level of control is exercised at the department level. State law provides that amendments approved by the Commissioners’ Court may be made to the original budget provided that funds are available for the added disbursements. The original approved budget is issued in a separate report. Reported budgeted amounts reflect the budget as originally adopted and all budget amendments approved by the Commissioners’ Court.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

4. DEPOSITS AND INVESTMENTS

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U. S. Treasury, certain U. S. Agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers' acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

The County participated in five Local Government Investment Pools: TexPool, TexSTAR, Lone Star, Texas Class and Texas Term. The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing participant service and marketing to the Board, maintains oversight responsibility. Lone Star, Texas Class, and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all five pools to provide its primary liquidity needs. All are local government investment pools established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Public Funds Investment Act, Chapter 2256 of the Code. These pools are a conglomeration of local governments investing in investments approved by the Public Funds Investment Act. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily. They are all rated AAAM and must maintain a weighted average maturity not to exceed 60 days. The County considers the holdings in these funds to have a one-day weighted average maturity due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

Regulatory oversight for the operations of this external investment pool is found in the Public Funds Investment Act of the State of Texas. Required oversight for pools includes compliance with investment guidelines, annual independent audits, and the establishment of oversight boards.

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

4. DEPOSITS AND INVESTMENTS (continued)

Interest Rate Risk: In accordance with the County's investment policy, the County manages its exposure to declines in fair values by limiting the maximum allowable stated maturity of any individual investment to two years and the weighted average maturity of its pooled investments to 90 days or less, dependent on market conditions.

Custodial Credit Risk: In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. 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 deposits. As of September 30, 2021, all of the County's \$1,147,756 deposit balance was covered by FDIC insurance or collateralized with securities held by the pledging financial institution.

Credit Risk: It is the County's policy to limit investments to investment types with an investment quality rating no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service or no lower than investment grade by at least one nationally recognized rating service with a weighted average maturity no greater than 90 days.

Concentration of Credit Risk: The government's investment policy requires the County to diversify its portfolio to minimize the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of investments.

Under provisions of state and local statutes, the County's investment policies, and provisions of the County's depository contracts with an area financial institution, the County is authorized to place available deposits and investments in the following:

1. Obligations of the U. S., its agencies and instrumentalities;
2. Certificates of Deposit issued by state and national banks or savings or loan associations domiciled in this state that are guaranteed or insured by the Federal Deposit Insurance Corporation or collateralized in accordance with Section 2256.09, the Texas Government Code;
3. Commercial paper that has a maturity of 270 days or less and is rated at least an A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or one nationally recognized credit rating and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state;
4. No-load money market mutual funds; and
5. TexPool, Lone Star Investment Pool, TexStar, Investors Cash Trust and Texas Class.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

4. DEPOSITS AND INVESTMENTS (continued)

As of September 30, 2021, the County had cash and investment balances and credit rating and weighted average maturity of such investments as follows:

Investment Type	Cash and investments	% of total Portfolio	Maturity in Years		Weighted Avg Maturity (Days)	Credit Rating
			< 1	1-2		
Cash:						
Cash in bank	914,724	N/A	N/A	N/A	N/A	NR
Cash in bank - Fiduciary	21,243,451	N/A	N/A	N/A	N/A	NR
Total cash	<u>22,158,175</u>					
Investments:						
<i>Certificates of deposit</i>						
FNC	249,000	0.28%	249,000	-	365	NR
MBS	494,000	0.55%	494,000	-	365	NR
Ameriprise	2,238,000	2.49%	1,491,000	747,000	529	NR
Total certificates of deposit	<u>2,981,000</u>					
<i>Local government investment pools</i>						
Texas Class	10,794,748	12.01%	N/A	N/A	87	AAAm
TexStar	7,582,069	8.43%	N/A	N/A	35	AAAm
TexStar - Fiduciary	726,238	0.81%	N/A	N/A	35	AAAm
Texas Range	8,906,936	9.91%	N/A	N/A	21	AAAm
TexPool Prime	31,242,198	34.75%	N/A	N/A	43	AAAm
Lone Star	26,319,076	29.27%	N/A	N/A	46	AAAm
Lone Star - Fiduciary	1,361,068	1.51%	N/A	N/A	46	AAAm
Total local government investment pools	<u>86,932,333</u>					
Total Investments	<u>89,913,333</u>	100.00%				
Total Cash and Investments	<u>112,071,508</u>					

Certificates of deposits and local government investment pools are not classified in the fair value hierarchy. Certificates of deposit are recorded using a cost-based measure. The recorded position of the pool for Lone Star, Texas Class, TexStar, Texas TERM, and TexPool are measured at net asset value to approximate fair value, which is designed to approximate the share value; however, the net asset value is not guaranteed or insured. All pools offer the same day access to investments. The County has no unfunded commitments to these pools and may redeem investments at any time.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

5. PROPERTY TAX

Property taxes attach as liens on the property as of January 1. Taxes are levied on October 1, and are due by January 31, and become delinquent on February 1. County property tax revenues are recognized when levied to the extent that they result in available spendable resources. The County is permitted by Section 9 of the Texas Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services, permanent improvement, road and bridge, and jury fund purposes other than the payment of principal and interest on long-term debt and in unlimited amounts for the payment of principal and interest on long-term debt. The combined tax rate to finance general government services, permanent improvements, road and bridge, and jury fund purposes including payment of principal and interest on long-term debt for the year ended September 30, 2021, was \$0.350276 per \$100 of assessed valuation.

- (1) The County’s Tax Collector acts as an agent in the billing and collecting of taxes for other taxing authorities. These transactions are recorded in a fiduciary account.
- (2) The tax rates for the County, computed per \$100 from the present taxable assessed valuation of \$19,463,854,137 for 2020, which funds 2021, are as follows:

General maintenance and operations rate:	
Interest and sinking (debt rate)	\$ 0.019531
Operations rate	0.300663
Farm to market rate	<u>0.030082</u>
Total tax rate	<u>\$ 0.350276</u>

6. RECEIVABLES AND DEFERRED INFLOWS OF RESOURCES

Receivables as of year-end for the government’s individual major funds and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Nonmajor Funds	Total
Receivables:			
Taxes	\$ 1,153,009	\$ 398,986	\$ 1,551,995
Other	<u>31,226,959</u>	<u>158,219</u>	<u>31,385,178</u>
Gross receivables	32,379,968	557,205	32,937,173
Less: allowance for uncollectibles	<u>(29,090,469)</u>	<u>(64,687)</u>	<u>(29,155,156)</u>
Net Total Receivables	<u>\$ 3,289,499</u>	<u>\$ 492,518</u>	<u>\$ 3,782,017</u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

7. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,010,679	\$ -	\$ -	\$ 2,010,679
Construction work in progress	<u>-</u>	<u>1,748,475</u>	<u>-</u>	<u>1,748,475</u>
Total capital assets, not being depreciated	<u>2,010,679</u>	<u>1,748,475</u>	<u>-</u>	<u>3,759,154</u>
Capital assets, being depreciated:				
Buildings and improvements	97,110,636	927,471	-	98,038,107
Machinery and equipment	<u>28,448,057</u>	<u>3,002,026</u>	<u>(1,460,942)</u>	<u>29,989,141</u>
Total capital assets, being depreciated	<u>125,558,693</u>	<u>3,929,497</u>	<u>(1,460,942)</u>	<u>128,027,248</u>
Less accumulated depreciation for:				
Buildings and improvements	44,153,674	2,853,893	-	47,007,567
Machinery and equipment	<u>15,451,009</u>	<u>2,373,870</u>	<u>(1,460,942)</u>	<u>16,363,937</u>
Total accumulated depreciation	<u>59,604,683</u>	<u>5,227,763</u>	<u>(1,460,942)</u>	<u>63,371,504</u>
Total capital assets, being depreciated, net	<u>65,954,010</u>	<u>(1,298,266)</u>	<u>-</u>	<u>64,655,744</u>
Governmental activities capital assets, net	<u>\$ 67,964,689</u>	<u>\$ 450,209</u>	<u>-</u>	<u>\$ 68,414,898</u>

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

Governmental activities:	
General government	\$ 1,621,255
Judicial	54,779
Public safety	2,602,937
Roads and highways	<u>948,792</u>
Total depreciation expense - governmental activities	<u>\$ 5,227,763</u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

8. CAPITAL LEASES

The County is obligated for the following outstanding leases at September 30, 2021:

On July 30, 2019, the County entered into an equipment lease-purchase agreement to finance the acquisition of an Etnyre Chip Spreader valued at \$289,650. The lease agreement is due in 4 annual installments of \$79,690 including principal and interest at 3.84%, with the final installment scheduled to be made in August 2023.	\$ 150,628
On October 10, 2019, the County entered into an equipment lease-purchase agreement to finance the acquisition of a 2020 Ford Explorer valued at \$37,467. The lease agreement is due in 6 semi-annual installments of \$6,651 including principal and interest at 3.64% with the final installment scheduled to be made in November 2022.	19,244
On September 22, 2020, the County entered into an equipment lease-purchase agreement to finance the acquisition of a 2020 Ford F250 with wildfire emergency equipment valued at \$60,916. The lease agreement is due in annual 5 installments including principal and interest at 2.75% with the final installment scheduled to be made in September 2025.	36,413
On varying dates from January 2020 to August 2021, the County entered into 32 lease-purchase agreements to finance the acquisition of a fleet of vehicles for the Sheriff's department with a total value of \$1,823,870. The lease agreements are due in annual installments ranging from \$4,247 to \$22,753 over 3 to 5 years including principal and interest at rates ranging from 2.59% to 3.99%, with the final installments scheduled to be made in 2025.	1,054,333
On October 1, 2019, the County entered into a lease-purchase agreement to finance the acquisition of communications equipment for the Sheriff's department with a total value of \$5,971,392. The lease agreement is due in 10 annual installments of \$562,787 including principal and interest at 2.87% with the final installment scheduled to be made in 2029.	<u>3,972,346</u>
	<u>\$ 5,232,964</u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

8. CAPITAL LEASES (continued)

Annual debt service requirements to maturity for the capital leases are as follows:

Year Ending September 30,	Remaining Payments
<u>2022</u>	\$ 462,288
2023	1,149,478
2024	741,780
2025	681,156
2026	562,787
2027-2031	<u>2,247,204</u>
Total amount of minimum lease payments	5,844,693
Less amount representing interest	<u>(611,729)</u>
Present value of minimum lease payments	<u>\$ 5,232,964</u>

Equipment and related accumulated amortization under capital leases are as follows:

	<u>Governmental Activities</u>
Machinery and equipment	\$ 9,058,558
Less: accumulated depreciation	<u>(2,340,073)</u>
Total	<u>\$ 6,718,485</u>

9. LONG-TERM DEBT

Long-term debt walk-forward

	Payable Amounts Outstanding 09/30/20	Issued	Retired	Payable Amounts Outstanding 09/30/21
Premium on issuance	\$ 3,164,792	\$ -	\$ 263,733	\$ 2,901,059
Refunding bonds	33,200,000	-	2,180,000	31,020,000
Capital leases	6,569,731	273,949	1,610,716	5,232,964
Compensated absences	<u>2,009,470</u>	<u>658,351</u>	<u>502,368</u>	<u>2,165,453</u>
Totals	<u>\$ 44,943,993</u>	<u>\$ 932,300</u>	<u>\$ 4,556,817</u>	<u>\$ 41,319,476</u>

ELLIS COUNTY, TEXAS

**NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

9. LONG-TERM DEBT (continued)

A summary of the changes in long-term debt for the year ended September 30, 2021, is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable		Retired	Outstanding 09/30/21	Amounts Due Within One Year
				Amounts Outstanding 10/01/20	Issued			
Premium on issuance			\$ -	\$ 3,164,792	\$ -	\$ 263,733	\$ 2,901,059	\$ 263,733
General obligation refunding								
bonds, Series 2016	2.0-5.0%	17,146,262	1,231,687	33,200,000	-	2,180,000	31,020,000	2,265,000
Welch St Bank lease (truck)	3.42%	189,904	1,348	38,409	-	38,409	-	-
Welch St Bank lease (chipsreader)	3.84%	289,650	8,537	221,781	-	71,153	150,628	73,892
Caterpillar Fin Svcs (motorgrader)	2.89%	220,825	19	143,809	-	143,809	-	-
Bancorp South (vehicle)	3.64%	37,467	6,244	31,503	-	12,259	19,244	12,712
American National Leasing (Vehicle with wildfire eqpt)	2.75%	60,916	1,235	44,916	-	8,503	36,413	8,737
American National Leasing (Fleet Purchase - 32 vehicles with with emergency eqpt)	2.75-3.99%	1,823,870	38,556	1,117,921	185,297	307,057	996,161	306,756
Bancorp South (vehicle)	2.59%	44,102	-	-	44,102	16,480	27,622	6,639
Bancorp South (vehicle)	2.59%	44,550	-	-	44,550	14,000	30,550	7,344
Motorola Solutions - commun eqpt	2.87%	5,971,392	126,527	4,971,392	-	999,046	3,972,346	436,260
Compensated absences	N/A	N/A	-	2,009,470	658,351	502,368	2,165,453	825,140
Totals			\$ 1,414,153	\$ 44,943,993	\$ 932,300	\$ 4,556,817	\$ 41,319,476	\$ 4,206,213

10. BONDS

General Long-term Debt consists of various issues of General Obligation Bonds; the County's accrued liability for compensated absences; and other payables such as capital leases for vehicles and equipment. General Obligation Bonds are direct obligations of the County with the County's full faith and credit pledged towards payments of those obligations. Principal and interest payments on the County's bonded debt are secured solely by ad valorem taxes levied on all taxable property within the County. The County's general obligation bonds contain a provision that in an event of default, creditors may seek a writ of mandamus to compel County officials to carry out their legally imposed duties with respect to debt. As outstanding debt does not become immediately due, the remedy of mandamus may have to be relied upon from year to year.

Compensated absences, net pension liability, and total other post-employment benefits liability are typically liquidated by the fund to which they related including the General Fund.

The debt service requirements on the bonded debt are as follows:

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

10. BONDS (continued)

Year Ended September 30,	General Obligations		Total Requirements
	Principal	Interest	
2022	\$ 2,265,000	\$ 1,153,263	\$ 3,418,263
2023	2,375,000	1,037,262	3,412,262
2024	2,495,000	915,513	3,410,513
2025	2,625,000	787,513	3,412,513
2026	2,725,000	691,231	3,416,231
2027-2031	15,170,000	1,899,712	17,069,712
2032	<u>3,365,000</u>	<u>50,475</u>	<u>3,415,475</u>
Total	<u>\$ 31,020,000</u>	<u>\$ 6,534,969</u>	<u>\$ 37,554,969</u>

11. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2021, is as follows:

	General	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Receivables	\$ 42,550	\$ 150,000	\$ 1,357,928	\$ 1,550,478
Payables	<u>(150,000)</u>	<u>(1,282,812)</u>	<u>(117,666)</u>	<u>(1,550,478)</u>
Total	<u>\$(107,450)</u>	<u>\$(1,132,812)</u>	<u>\$ 1,240,262</u>	<u>\$ -</u>

Interfund balances relate primarily to amounts paid by one fund on behalf of another to be repaid or collected in the normal course of business within one year and are related to timing differences.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

11. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

The composition of interfund transfers as of September 30, 2021, is as follows:

	General	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Transfers in	\$ -	\$ -	\$ 2,280,530	\$ 2,280,530
Transfers out	<u>(1,393,858)</u>	<u>-</u>	<u>(886,672)</u>	<u>(2,280,530)</u>
Total	<u>\$(1,393,858)</u>	<u>\$ -</u>	<u>\$ 1,393,858</u>	<u>\$ -</u>

Transfers were used to; (1) provide funding for additional personnel needed in the statutorily required Law Library Fund (\$71,469.00); (2) provide additional funding for the sheriff’s department from the Sheriff Drug Forfeiture Fund (\$150,000); (3) provide funding to Right of Way Fund to fund County portion of TxDot Projects (\$1,057,125.00); (4) transfer of funds to create County Clerk Vitals Preservation Fund (\$37,264.00); provide funding to each Lateral Road Precincts, to assist in funding the completion of ongoing projects (\$78,000) (5) Transfer to move the cost of a project from the Construction Project Fund to the improvement fund as they are to maintain the project moving forward (\$856,460) (6) to distribute seized property from the Sherriff Seizure fund to the Sheriff Drug Forfeiture Fund (\$23,611) and the District Attorney Seizure fund (\$6,601), as appropriate.

12. RISK MANAGEMENT

Ellis County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, errors and omissions, and personnel risks that relate to workers’ compensation. The County carries commercial insurance in order to manage the above-listed risks. Amounts of coverage for the above types of risk have not been subject to a significant reduction in the past year. The amounts of settlements have not exceeded insurance coverage in the past three years.

Health Care Coverage

During the year ended September 30, 2021, employees of the County were covered by a health insurance plan (the “Plan”). The County contributed all but \$40 of the monthly premium for each employee of the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid to a Preferred Provider Organization. The Plan was authorized by Article 3.51-2, Texas Insurance Code, and was documented by contractual agreement. The contract between the County and the licensed insurer is renewable, and terms of coverage and contribution costs are included in the contractual provisions.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

13. LITIGATION

Various claims and lawsuits are pending against the County. The evaluation of County management is that any liability to the County relating to such claims and lawsuits will not have a material impact on the County's financial position. Historically, the County has not incurred significant losses from claims or lawsuits which arise during the ordinary course of business.

14. GRANTS

The County has received Federal and State financial assistance in the form of grants and entitlements that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of County management such disallowance, if any, will not be significant to the County's financial position.

15. DEFINED BENEFIT PENSION PLAN

The County participates in a defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (CAFR) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided

TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

ELLIS COUNTY, TEXAS

**NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

15. DEFINED BENEFIT PENSION PLAN (continued)

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees Covered by Benefit Terms

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	320
Inactive employees entitled to but not yet receiving benefits	502
Active employees	<u>546</u>
	<u>1,368</u>

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.1% and 12.6% in calendar years 2019 and 2020, respectively. The County's contributions to TCDRS for the year ended September 30, 2021 were \$3,402,035 and were equal to the required contributions.

ELLIS COUNTY, TEXAS

**NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

15. DEFINED BENEFIT PENSION PLAN (continued)

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	4.60% per year
Investment rate of return	7.5%, net of investment expenses, including inflation

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant standards of practice.

The long-term expected rate of return on pension plan investments is 7.6%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

15. DEFINED BENEFIT PENSION PLAN (continued)

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below is based on January 2021 information for a 10-year time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

<u>Asset Class</u>	<u>Benchmark</u>	<u>Target Allocation</u> ⁽¹⁾	<u>Geometric Real Rate of Return</u> ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	5.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

⁽¹⁾ Target asset allocation adopted at the March 2021 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0% per Cliffwater's 2021 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

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

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

15. DEFINED BENEFIT PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of 12/31/2019	\$ 113,862,406	\$ 108,330,469	\$ 5,531,937
Changes for the year:			
Service cost	3,736,461	-	3,736,461
Interest on total pension liability ⁽¹⁾	9,322,572	-	9,322,572
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	953,760	-	953,760
Effect of assumptions changes or inputs	7,646,359	-	7,646,359
Refund of contributions	(233,040)	(233,040)	-
Benefit payments	(4,877,228)	(4,877,228)	-
Administrative expenses	-	(88,105)	88,105
Member contributions	-	2,165,206	(2,165,206)
Net investment income	-	11,193,173	(11,193,173)
Employer contributions	-	3,878,638	(3,878,638)
Other ⁽³⁾	-	38,983	(38,983)
Balance as of 12/31/2020	<u>\$ 130,411,290</u>	<u>\$ 120,408,097</u>	<u>\$ 10,003,193</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

15. DEFINED BENEFIT PENSION PLAN (continued)

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 7.60, as well as what the County’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 148,580,078	\$ 130,411,290	\$ 115,323,800
Fiduciary net position	120,408,097	120,408,097	120,408,097
Net pension liability/(asset)	\$ 28,171,981	\$ 10,003,193	\$ (5,084,297)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s Fiduciary Net Position is available in a separately issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended September 30, 2021, the County recognized a pension expense of \$3,137,032. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 476,212
Changes of assumptions	-	5,837,796
Net difference between projected and actual earnings	3,838,803	-
Contributions made subsequent to measurement date	-	2,496,667
Total	\$ 3,838,803	\$ 8,810,675

\$2,496,667 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources, excluding contributions made subsequent to the measurement date, will be recognized in pension expenses as follows:

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

15. DEFINED BENEFIT PENSION PLAN (continued)

<u>Year Ending</u> <u>Ending September 30,</u>	
2021	891,998
2022	1,937,137
2023	122,728
2024	(476,658)
2025	-
Thereafter	-

16. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – RETIREMENT HEALTH PLAN

Plan Description. The County offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under County policy. This plan is administered by the County and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits and Contributions. Under the existing plan, the County will provide subsidized medical and dental insurance benefits if they meet certain conditions and elect to participate. The following conditions must be met:

- Must be drawing a monthly annuity from the Texas County & District Retirement System and have retired directly from active employment with Ellis County.
- Can continue medical and dental benefits that were in effect on date of retirement.
- No open enrollment opportunity (can drop coverage at any time, but cannot add).
- Beneficiary can continue enrollment in the plan as long as the participant is drawing a monthly annuity.

Retirement under TCDRS is the attainment of 20 years of service, any age or 8 years of service, and age 60. Employees retiring early under retirement conditions or who terminate employment are not eligible for retiree health benefits. Survivors of employees who die while actively employed are not eligible for retiree health care benefits. Employees who retire under a disability retirement must meet the eligibility requirements stated above to be eligible for health care benefits. Spouses and the dependents of retired employees are eligible to continue health care, dental and vision benefits, or Medicare Supplement with payment of 100% of premiums, until the death of the retiree. Upon the death of the retiree, all benefits cease. Retirees are required to enroll in the Medicare Supplement policy for the retiree. Retirees who decide to opt out of the health care plan are not eligible to opt back.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

16. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – RETIREMENT HEALTH PLAN (continued)

Retirees are responsible for the payment of premiums for any dependent coverage, and the County pays the retirees premiums. The County’s contributions to the OPEB for the fiscal year ended September 30, 2021, were \$286,709, which equal benefit payments for retirees.

The number of employees currently covered by the benefit terms is as follows:

Inactive employees or beneficiaries currently receiving benefits	35
Active members	<u>479</u>
Total	<u><u>514</u></u>

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2019
Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	2.00% as of December 31, 2020
Inflation Rate	2.50%
Salary Increases	0.50% to 5.00%, not including wage inflation of 3.25%
Demographic Assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Health care cost trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.15% after 15 years.
Participation rates	45% for employees who retire prior to the attainment of age 65; 30% for employees where at least 65 years old at retirement; 33% of pre-65 retirees with health coverage are assumed to discontinue their coverage at age 65.
Notes:	The discount rate changed from 2.75% as of December 31, 2019 to 2.00% as of December 31, 2020.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

16. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – RETIREMENT HEALTH PLAN (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.

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 2.00% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”).

Changes in the Total OPEB Liability

The County’s total OPEB liability of \$24,799,587 was measured as of September 30, 2021, and was determined by an actuarial valuation as of December 31, 2020.

Total OPEB Liability	
Service cost	\$ 1,195,814
Interest on the total OPEB liability	579,078
Changes of benefit terms	-
Difference between expected and actual experience of the total OPEB liability	(6,500)
Changes of assumptions	2,740,168
Benefit payments	<u>(336,889)</u>
Net change in total OPEB liability	4,171,671
Total OPEB liability - beginning	<u>20,627,916</u>
Total OPEB liability - ending	<u>\$ 24,799,587</u>

Changes of assumptions reflect a change in the discount rate from 2.75% as of December 31, 2019 to 2.00% as of December 31, 2020.

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (2.00%) in measuring the total OPEB liability.

	1% Decrease <u>1.00%</u>	Current Discount Rate Assumption <u>2.00%</u>	1% Increase <u>3.00%</u>
Total OPEB liability	\$ 29,241,709	\$ 24,799,587	\$ 21,239,999

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

16. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – RETIREMENT HEALTH PLAN (continued)

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
County's total OPEB liability \$	20,320,742	\$ 24,799,587	\$ 30,859,321

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2021, the County recognized OPEB expense of \$2,053,663. At September 30, 2021, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,613	\$ 2,377,942
Changes in assumptions	5,235,842	878,029
Contributions subsequent to the measurement date	286,709	-
Total	\$ 5,525,164	\$ 3,255,971

\$286,709 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date are due to benefit payments the County paid with its own assets and will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2022. Other amounts of the reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year <u>Ending September 30,</u>	
2022	\$ 278,771
2023	278,771
2024	278,771
2025	278,771
2026	207,501
Thereafter	659,899
	\$ 1,982,484

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

17. TAX ABATEMENTS

The County has entered into property abatement agreements with local businesses under Texas Local Government Code, Section 501.159. Under the Code, local governments may grant property tax abatements.

The County is under no obligation to provide tax abatement to any specific applicant and reserves the right to do so on a case-by-case basis as stimulation for economic development within the Reinvestment Zones and Enterprise Zones established by the County. The abatements may be granted to any business located within or promising to relocate to the service area of the County.

For the fiscal year ended September 30, 2021, the County abated taxes totaling \$1,922,487 under this program, including the following tax abatement agreement exceeded 10 percent of the total amount abated:

Sharka LLC.

- Commitment: Midlothian Technology Commercial Industrial Tax Abatement Reinvestment Zone Number 14, City of Midlothian, Texas. Owner intends to develop the real property in phases, with each phase being developed on a separately plotted lot.
- Terms of abatement: 85% of added value improvements and 100% of added value of eligible personal property of exemption from ad valorem taxes for ten (10) years.
- The abatement for fiscal years 2021 amounted to \$1,885,059

18. PRIOR PERIOD ADJUSTMENT – ERROR IN PREVIOUSLY ISSUED FINANCIAL STATEMENTS

During the fiscal year 2021, the County required a prior period adjustment to report accounts receivable from fines and fees associated with criminal cases in District Court. As a result, beginning net position was restated by \$755,962 in the government-wide financials.

19. SUBSEQUENT EVENTS

On March 1, 2020, the President of the United States issued a national emergency due to the COVID-19 outbreak. In accordance with GASB Statement No 56, Codification of Accounting and Financial Reporting Guidance contained in the AICPA Statements of Auditing Standard, as amended (“GASB56”), management has evaluated the impact of pandemic-related events subsequent to September 30, 2020, including, but not limited to: impact on the fair value of assets, management’s estimate for allowance for the uncollectible taxes and other accounts receivable, and the impact of laws enacted as a result of pandemic related events. Management does not consider any of these events as recognized events or non-recognized events requiring disclosure as defined by GASB 56.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2021

19. SUBSEQUENT EVENTS (continued)

In March 2021, the American Rescue Plan Act (“ARPA”) was enacted and established the Coronavirus State and Local Fiscal Recovery Fund (“LFR Funds”), which is intended to provide relief to local governments in an effort to respond to the negative economic impacts of the COVID-19 pandemic. LFR funds may be used for: (1) to respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality; (2) to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers; (3) for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and (4) to make necessary investments in water, sewer, or broadband infrastructure. In May 2021, the County received \$17,950,142 in LFR funds and is expecting to receive an additional \$17 million in May of 2022. The County is currently working with a legal consultant to evaluate and determine the projects on which the funds will be spent. As of September 31, 2021 \$1,514,572 has been expended.

Management of the County has performed an evaluation of the County’s activity through March 31, 2022, the date these financial statements were available for issuance and noted no other items for disclosure.

20. RECENT ACCOUNTING PRONOUNCEMENTS

The County has considered the following GASB statements and has determined that these statements result in no changes its financial statements.

GASB Statement No. 84, *Fiduciary Activities*, is effective for the County beginning fiscal year 2021. This statement establishes criteria for identifying activities that should be reported and clarifies whether and how business-type activities should report their fiduciary activities.

GASB Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*, is effective for the County beginning fiscal year 2021. The statement defines a majority equity interest and establishes the accounting and financial reporting required.

The County is currently reviewing the following GASB statements and has not determined the impact these statements will have on its financial statements. The implementation period for GASB Statement Nos. 87, 89, 91, 92, 93 were postponed by one year from their original implementation periods by GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

GASB Statement No. 87, *Leases*, is effective for the County beginning fiscal year 2022. The statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, is effective for the County beginning fiscal year 2022. This statement establishes accounting requirements for interest cost incurred before the end of a construction period.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

20. RECENT ACCOUNTING PRONOUNCEMENTS (continued)

GASB Statement No. 91, *Conduit Debt Obligations*, is effective for the County beginning fiscal year 2022. The statement establishes a single method for accounting and reporting conduit debt by clarifying the definition of a conduit debt obligation.

GASB Statement No. 92, *Omnibus 2020*, is effective for the County beginning fiscal year 2022, except for the requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments which were effective upon issuance. This statement addresses a variety of topics including issues related to clarifying the implementation of Statements 73, 74, 83, 84 and 87.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, is effective for the County beginning fiscal year 2022. This statement addresses accounting and financial reporting implications that result from the replacement of an IBOR and the removal of LIBOR as an appropriate benchmark interest rate.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, is effective for the County beginning fiscal year 2023. This statement is to improve financial reporting by addressing issues related to public-private and public-public arrangements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, is effective for the County beginning fiscal year 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, is effective for the County beginning fiscal year 2022, except for requirements that related to the absence of a governing board in determining financial accountability and applicability of the financial burden criterion in paragraph 7 of Statement 84, which were effective immediately. This statement provides guidance on financial reporting for defined contribution pension plans, OPEB plans, Section 457 plans, and other employee benefit plans while mitigating the costs associated with reporting those plans.

**REQUIRED SUPPLEMENTARY
INFORMATION**

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem tax	\$ 49,059,598	\$ 48,957,765	\$ 49,186,105	\$ 228,340
Mixed drink tax	250,000	250,000	315,292	65,292
Total taxes	<u>49,309,598</u>	<u>49,207,765</u>	<u>49,501,397</u>	<u>293,632</u>
Intergovernmental:				
Attorney fee reimbursement	200,000	200,000	159,064	(40,936)
Task force on indigent defense	148,000	148,000	128,961	(19,039)
Other	1,614,148	1,700,572	3,348,734	1,648,162
Total intergovernmental	<u>1,962,148</u>	<u>2,048,572</u>	<u>3,636,759</u>	<u>1,588,187</u>
Fees of Office:				
District Clerk	469,200	469,200	565,962	96,762
County Clerk	1,390,950	1,390,950	2,124,377	733,427
Sheriff	244,000	244,000	211,216	(32,784)
County Attorney	17,000	17,000	18,388	1,388
Tax Collector	1,101,050	1,560,612	1,950,417	389,805
County Court-At-Law	7,000	7,000	8,067	1,067
Justice of the Peace, Precinct #1	47,800	47,800	45,614	(2,186)
Justice of the Peace, Precinct #2	86,375	86,375	96,512	10,137
Justice of the Peace, Precinct #3	44,325	44,325	35,439	(8,886)
Justice of the Peace, Precinct #4	47,325	47,325	50,130	2,805
Constable, Precinct #1	40,050	40,050	29,683	(10,367)
Constable, Precinct #2	57,500	57,500	59,644	2,144
Constable, Precinct #3	42,500	42,500	33,888	(8,612)
Constable, Precinct #4	45,000	45,000	34,788	(10,212)
Elections	184,412	184,412	160,071	(24,341)
Public Works Administration	420,000	420,000	712,052	292,052
Total Fees of Office	<u>4,244,487</u>	<u>4,704,049</u>	<u>6,136,248</u>	<u>1,432,199</u>
Fines and forfeitures	<u>1,335,000</u>	<u>1,335,000</u>	<u>1,202,863</u>	<u>(132,137)</u>
Interest earnings	<u>515,000</u>	<u>675,054</u>	<u>289,283</u>	<u>(385,771)</u>
Miscellaneous:				
Jail pay phone commission	225,000	225,000	323,205	98,205
Miscellaneous	371,062	684,702	679,531	(5,171)
Total miscellaneous	<u>596,062</u>	<u>909,702</u>	<u>1,002,736</u>	<u>93,034</u>
Total revenues	<u>57,962,295</u>	<u>58,880,142</u>	<u>61,769,286</u>	<u>2,889,144</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
GENERAL GOVERNMENT				
County Clerk:				
Salaries & related expenditures	1,083,520	1,083,520	1,062,429	21,091
Operating expenditures	52,640	51,682	51,337	345
Capital expenditures	4,000	4,958	4,958	-
Total County Clerk	<u>1,140,160</u>	<u>1,140,160</u>	<u>1,118,724</u>	<u>21,436</u>
County Judge:				
Salaries & related expenditures	361,706	361,706	326,094	35,612
Operating expenditures	17,050	17,050	9,710	7,340
Automobile expenditures	3,500	3,500	2,128	1,372
Capital expenditures	4,000	4,000	587	3,413
Total County Judge	<u>386,256</u>	<u>386,256</u>	<u>338,519</u>	<u>47,737</u>
Juvenile Services:				
Salaries & related expenditures	1,118,800	1,118,800	839,100	279,700
Total Juvenile Services	<u>1,118,800</u>	<u>1,118,800</u>	<u>839,100</u>	<u>279,700</u>
Juvenile Detention Salaries:				
Salaries & related expenditures	-	-	854	(854)
Total Juvenile Detention Salaries	<u>-</u>	<u>-</u>	<u>854</u>	<u>(854)</u>
Department of Development:				
Salaries & related expenditures	877,679	877,989	856,203	21,786
Operating expenditures	22,800	23,490	21,370	2,120
Capital expenditures	5,800	12,880	13,708	(828)
Automobile expenditures	50,000	41,920	25,456	16,464
Total Department of Development	<u>956,279</u>	<u>956,279</u>	<u>916,737</u>	<u>39,542</u>
Service Officer:				
Salaries & related expenditures	1,734,770	1,734,770	438,243	1,296,527
Operating expenditures	6,600	6,600	1,995	4,605
Total Service Officer	<u>1,741,370</u>	<u>1,741,370</u>	<u>440,238</u>	<u>1,301,132</u>
Commissioners:				
Salaries & Related Expenditures	503,365	503,365	503,382	(17)
Total Commissioners	<u>503,365</u>	<u>503,365</u>	<u>503,382</u>	<u>(17)</u>
Community Supervision/Corrections:				
Salaries & related expenditures	-	-	24,998	(24,998)
Total Community Supervision/Corrections	<u>-</u>	<u>-</u>	<u>24,998</u>	<u>-</u>
Nondepartmental:				
Personnel Expenses & Benefits	1,760,522	885,908	677,384	208,524
Insurance/Legal Fees	367,000	367,192	237,547	129,645
Tax Appraisal Fee	537,250	537,250	482,227	55,023
Other Expenses	1,929,855	1,807,858	1,178,180	629,678
Medical	330,000	330,000	387,601	(57,601)
Contracted services	810,000	820,000	852,455	(32,455)
Capital	-	102,000	100,605	1,395
Legal and professional services	537,000	421,260	146,345	274,915
Total Nondepartmental	<u>6,271,627</u>	<u>5,271,468</u>	<u>4,062,344</u>	<u>1,209,124</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Purchasing:				
Salaries & related expenditures	361,864	361,864	340,748	21,116
Operating expenditures	29,300	34,943	35,784	(841)
Capital expenditures	2,200	2,200	2,756	(556)
Automobile expenditures	1,550	1,900	2,206	(306)
County Supply Room	1,500	3,500	2,273	1,227
Total Purchasing	<u>396,414</u>	<u>404,407</u>	<u>383,767</u>	<u>20,640</u>
Elections:				
Salaries & related expenditures	375,703	375,703	340,943	34,760
Operating expenditures	715,602	970,441	804,591	165,850
Capital expenditures	1,000	-	-	-
Automobile expenditures	2,900	2,300	3,698	(1,398)
Total Elections	<u>1,095,205</u>	<u>1,348,444</u>	<u>1,149,232</u>	<u>199,212</u>
County Auditor - Audit:				
Salaries & related expenditures	875,158	885,158	874,528	10,630
Operating expenditures	86,310	113,085	98,656	14,429
Capital expenditures	9,745	9,745	10,366	(621)
Total County Auditor - Audit	<u>971,213</u>	<u>1,007,988</u>	<u>983,550</u>	<u>24,438</u>
Tax Collector:				
Salaries & related expenditures	1,136,538	1,106,538	1,074,504	32,034
Operating expenditures	95,100	125,100	178,156	(53,056)
Capital expenditures	-	-	1,000	(1,000)
Total Tax Collector	<u>1,231,638</u>	<u>1,231,638</u>	<u>1,253,660</u>	<u>(22,022)</u>
Treasurer:				
Salaries & related expenditures	277,737	277,737	277,714	23
Operating expenditures	14,610	14,610	14,516	94
Capital expenditures	5,400	5,400	380	5,020
Total Treasurer	<u>297,747</u>	<u>297,747</u>	<u>292,610</u>	<u>5,137</u>
Human Services:				
Salaries & related expenditures	274,784	274,784	269,100	5,684
Operating expenditures	16,600	16,600	12,910	3,690
Capital expenditures	3,000	3,000	2,216	784
Automobile expenditures	-	-	-	-
Total Human Services	<u>294,384</u>	<u>294,384</u>	<u>284,226</u>	<u>10,158</u>
Maintenance:				
Salaries & related expenditures	487,303	487,303	478,916	8,387
Operating expenditures	258,519	302,585	317,256	(14,671)
Capital expenditures	2,000	2,000	2,315	(315)
Automobile expenditures	5,000	4,300	3,060	1,240
Total Maintenance	<u>752,822</u>	<u>796,188</u>	<u>801,547</u>	<u>(5,359)</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
Civil Engineer:				
Salaries & related expenditures	587,338	587,338	560,207	27,131
Operating expenditures	38,650	38,650	18,750	19,900
Automobile expenditures	10,750	10,750	7,940	2,810
Capital expenditures	167,750	407,393	243,783	163,610
Total Civil Engineer	<u>804,488</u>	<u>1,044,131</u>	<u>830,680</u>	<u>213,451</u>
Information Technology:				
Salaries & related expenditures	577,876	577,876	550,342	27,534
Operating expenditures	158,164	158,164	118,194	39,970
Capital expenditures	17,900	17,900	33,452	(15,552)
Automobile expenditures	2,500	2,500	1,132	1,368
Total Information Technology	<u>756,440</u>	<u>756,440</u>	<u>703,120</u>	<u>53,320</u>
Debt Service:				
Principal	981,157	990,167	1,336,583	(346,416)
Interest and Fiscal Charges	29,630	36,620	165,083	(128,463)
Total Debt Service	<u>1,010,787</u>	<u>1,026,787</u>	<u>1,501,666</u>	<u>(474,879)</u>
Total General Government	<u>18,610,195</u>	<u>18,207,052</u>	<u>16,428,954</u>	<u>1,803,096</u>
JUDICIAL				
40th District Court:				
Salaries & related expenditures	205,498	205,498	208,440	(2,942)
Operating expenditures	28,650	27,650	15,719	11,931
Capital expenditures	6,500	6,500	3,144	3,356
Total 40th District Court	<u>240,648</u>	<u>239,648</u>	<u>227,303</u>	<u>12,345</u>
378th District Court:				
Salaries & related expenditures	209,690	219,126	232,525	(13,399)
Operating expenditures	16,000	16,000	10,663	5,337
Capital expenditures	5,500	5,500	3,514	1,986
Total 378th District Court	<u>231,190</u>	<u>240,626</u>	<u>246,702</u>	<u>(6,076)</u>
443rd District Court:				
Salaries & related expenditures	216,908	215,908	218,374	(2,466)
Operating expenditures	14,050	15,793	11,441	4,352
Capital expenditures	8,000	9,609	2,801	6,808
Total 443th District Court	<u>238,958</u>	<u>241,310</u>	<u>232,616</u>	<u>8,694</u>
District Clerk:				
Salaries & related expenditures	965,274	965,274	957,055	8,219
Operating expenditures	144,900	144,900	107,990	36,910
Capital expenditures	3,500	3,500	1,775	1,725
Total District Clerk	<u>1,113,674</u>	<u>1,113,674</u>	<u>1,066,820</u>	<u>46,854</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
County Court-at-Law #1:				
Salaries & related expenditures	422,570	422,570	428,069	(5,499)
Operating expenditures	35,950	34,950	20,463	14,487
Capital expenditures	2,750	2,750	844	1,906
Total County Court-at-Law #1	<u>461,270</u>	<u>460,270</u>	<u>449,376</u>	<u>10,894</u>
County Court-at-Law #2:				
Salaries & related expenditures	423,213	432,511	404,416	28,095
Operating expenditures	36,420	35,420	9,775	25,645
Capital expenditures	4,000	4,000	1,038	2,962
Total County Court-at-Law #2	<u>463,633</u>	<u>471,931</u>	<u>415,229</u>	<u>56,702</u>
County Court-at-Law #3:				
Salaries & related expenditures	298,245	298,245	279,506	18,739
Operating expenditures	43,050	42,050	16,274	25,776
Total County Court-at-Law #2	<u>341,295</u>	<u>340,295</u>	<u>295,780</u>	<u>44,515</u>
Justice of the Peace #1:				
Salaries & related expenditures	286,481	286,481	286,570	(89)
Operating expenditures	19,050	19,050	8,350	10,700
Capital expenditures	4,000	4,000	400	3,600
Total Justice of the Peace #1	<u>309,531</u>	<u>309,531</u>	<u>295,320</u>	<u>14,211</u>
Justice of the Peace #2:				
Salaries & related expenditures	395,593	395,593	392,732	2,861
Operating expenditures	32,000	31,500	24,532	6,968
Capital expenditures	2,250	2,750	2,311	439
Total Justice of the Peace #2	<u>429,843</u>	<u>429,843</u>	<u>419,575</u>	<u>10,268</u>
Justice of the Peace #3:				
Salaries & related expenditures	281,156	281,156	281,434	(278)
Operating expenditures	13,050	13,050	7,244	5,806
Capital expenditures	2,000	2,000	918	1,082
Total Justice of the Peace #3	<u>296,206</u>	<u>296,206</u>	<u>289,596</u>	<u>6,610</u>
Justice of the Peace #4:				
Salaries & related expenditures	276,735	276,735	275,610	1,125
Operating expenditures	31,800	31,800	20,441	11,359
Capital expenditures	1,000	1,000	175	825
Total Justice of the Peace #4	<u>309,535</u>	<u>309,535</u>	<u>296,226</u>	<u>13,309</u>
Indigent Defense				
Salaries & related expenditures	81,082	81,082	81,141	(59)
Operating expenditures	15,285	15,285	13,252	2,033
Capital expenditures	1,500	1,500	265	1,235
Total Justice of the Peace #4	<u>97,867</u>	<u>97,867</u>	<u>94,658</u>	<u>3,209</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
County Attorney:				
Salaries & related expenditures	4,104,170	4,104,170	3,921,973	182,197
Operating expenditures	215,426	218,926	180,927	37,999
Capital expenditures	8,500	8,500	8,303	197
Automobile expenditures	8,715	7,575	6,370	1,205
Other	1,548	1,548	1,666	(118)
Total County Attorney	4,338,359	4,340,719	4,119,239	221,480
Total Judicial	8,872,009	8,891,456	8,448,440	443,016
PUBLIC SAFETY				
Sheriff:				
Salaries & related expenditures	9,745,084	9,819,206	9,846,526	(27,320)
Operating expenditures	644,457	1,125,809	1,289,419	(163,610)
Capital expenditures	59,890	107,902	110,457	(2,555)
Automobile expenditures	346,400	438,720	445,512	(6,792)
Total Sheriff	10,795,831	11,491,637	11,691,914	(200,277)
Highway Patrol:				
Salaries & related expenditures	123,041	123,041	120,547	2,494
Operating expenditures	4,000	4,000	3,606	394
Total Highway Patrol	127,041	127,041	124,153	2,888
Fire Marshal:				
Salaries & related expenditures	445,303	445,303	435,550	9,753
Operating expenditures	28,491	28,491	21,492	6,999
Capital expenditures	9,971	8,071	6,913	1,158
Automobile expenditures	17,000	24,333	19,715	4,618
Total Fire Marshal	500,765	506,198	483,670	22,528
Constable Pct #1:				
Salaries & related expenditures	181,161	181,161	181,409	(248)
Operating expenditures	9,050	10,017	5,527	4,490
Capital expenditures	2,000	3,000	2,443	557
Automobile expenditures	8,800	8,800	5,531	3,269
Lease	7,254	7,254	-	7,254
Total Constable Pct #1	208,265	210,232	194,910	15,322

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
PUBLIC SAFETY (Continued)				
Constable Pct #2:				
Salaries & related expenditures	251,773	252,131	229,612	22,519
Operating expenditures	10,950	12,523	10,077	2,446
Capital expenditures	12,100	36,449	22,866	13,583
Automobile expenditures	10,300	10,300	6,532	3,768
Lease	4,204	4,204	330	3,874
Total Constable Pct #2	<u>289,327</u>	<u>315,608</u>	<u>269,417</u>	<u>46,191</u>
Constable Pct #3:				
Salaries & related expenditures	176,111	176,611	174,924	1,687
Operating expenditures	10,950	12,123	9,362	2,761
Capital expenditures	4,900	4,386	5,332	(946)
Automobile expenditures	8,500	8,914	5,156	3,758
Lease	1,739	1,739	-	1,739
Total Constable Pct #3	<u>202,200</u>	<u>203,773</u>	<u>194,774</u>	<u>8,999</u>
Constable Pct #4:				
Salaries & related expenditures	172,138	172,138	172,922	(784)
Operating expenditures	12,950	14,523	7,662	6,861
Capital expenditures	5,800	5,800	2,007	3,793
Automobile expenditures	10,800	10,800	5,238	5,562
Lease	2,711	2,711	-	2,711
Total Constable Pct #4	<u>204,399</u>	<u>205,972</u>	<u>187,829</u>	<u>18,143</u>
Emergency Services:				
Salaries & related expenditures	172,322	172,322	208,328	(36,006)
Operating expenditures	10,620	8,047	7,632	415
Capital expenditures	10,700	8,314	7,299	1,015
CRI Expenses	13,963	14,370	14,363	7
Automobile expenditures	4,300	42,450	9,290	33,160
Total Emergency Services	<u>211,905</u>	<u>245,503</u>	<u>246,912</u>	<u>(1,409)</u>
Jail				
Salaries & related expenditures	8,598,504	8,187,870	8,045,720	142,150
Operating expenditures	1,115,747	1,268,044	1,405,112	(137,068)
Capital expenditures	28,649	373,887	64,725	309,162
Inmates-Food & Medical/Transfers	618,000	532,312	548,956	(16,644)
Total Jail	<u>10,360,900</u>	<u>10,362,113</u>	<u>10,064,513</u>	<u>297,600</u>
Total Public Safety	<u>22,900,633</u>	<u>23,668,078</u>	<u>23,458,092</u>	<u>209,986</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (Continued)				
HEALTH AND WELFARE				
Indigent Health Care:				
Salaries & related expenditures	134,484	134,484	134,994	(510)
Operating expenditures	474,156	474,156	670,216	(196,060)
Medical Expenses	2,537,309	2,537,309	2,336,546	200,763
Total Indigent Health Care	<u>3,145,949</u>	<u>3,145,949</u>	<u>3,141,756</u>	<u>4,193</u>
Mental Health/Juvenile Expense:				
Operating expenditures	1,026,000	1,026,000	1,605,265	(579,265)
Total Mental Health/Juvenile Expenses	<u>1,026,000</u>	<u>1,026,000</u>	<u>1,605,265</u>	<u>(579,265)</u>
State Mandated Indigent Legal:				
Operating Expenditures	2,200,000	2,200,000	1,726,041	473,959
Total State Mandated Indigent Legal	<u>2,200,000</u>	<u>2,200,000</u>	<u>1,726,041</u>	<u>473,959</u>
Total Health and Welfare	<u>6,371,949</u>	<u>6,371,949</u>	<u>6,473,062</u>	<u>(101,113)</u>
CONSERVATION				
Texas AgriLife Extension Service:				
Salaries & related expenditures	225,387	225,387	205,436	19,951
Operating expenditures	23,700	23,700	19,067	4,633
Capital expenditures	2,707	2,045	2,193	(148)
Automobile expenditures	2,625	3,287	2,765	522
Total Texas AgriLife Extension Service	<u>254,419</u>	<u>254,419</u>	<u>229,461</u>	<u>24,958</u>
Total Conservation	<u>254,419</u>	<u>254,419</u>	<u>229,461</u>	<u>24,958</u>
Total Expenditures	<u>58,128,005</u>	<u>58,511,754</u>	<u>55,038,009</u>	<u>3,498,743</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(165,710)</u>	<u>368,388</u>	<u>6,731,277</u>	<u>6,362,889</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	55,615	55,615
Proceeds from capital leases	-	-	273,949	273,949
Transfers out	(1,736,290)	(2,523,554)	(1,393,858)	1,129,696
Transfers in	300,000	300,000	-	(300,000)
Total other financing sources (uses)	<u>(1,436,290)</u>	<u>(2,223,554)</u>	<u>(1,064,294)</u>	<u>1,159,260</u>
NET CHANGE IN FUND BALANCES	<u>(1,602,000)</u>	<u>(1,855,166)</u>	<u>5,666,983</u>	<u>7,522,149</u>
FUND BALANCES, BEGINNING	<u>32,579,149</u>	<u>32,579,149</u>	<u>32,579,149</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 30,977,149</u>	<u>\$ 30,723,983</u>	<u>\$ 38,246,132</u>	<u>\$ 7,522,149</u>

ELLIS COUNTY, TEXAS

ARPA GRANT FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:	\$ -	\$ -	\$ 1,514,572	\$ 1,514,572
Interest earnings	-	-	5,999	5,999
Total revenues	-	-	1,520,571	1,520,571
EXPENDITURES				
General government	-	(1,467,812)	1,514,572	\$(2,982,384)
Total expenditures	-	(1,467,812)	1,514,572	(2,982,384)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	1,467,812	5,999	4,502,955
NET CHANGE IN FUND BALANCES	-	1,467,812	5,999	4,502,955
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ 1,467,812	\$ 5,999	\$ 4,502,955

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ELLIS COUNTY, TEXAS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS**

Last 10 Years (will ultimately be displayed)

SEPTEMBER 30, 2021

Measurement Date December 31,	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Pension Liability			
Service Cost	\$ 3,063,693	\$ 3,119,250	\$ 3,305,413
Interest total pension liability	6,152,579	6,623,126	6,990,777
Effect of plan changes	-	(578,054)	561,462
Effect of assumption changes or inputs	-	815,592	-
Effect of economic/demographic (gains) or losses	(307,217)	(2,188,989)	(95,841)
Benefit payments/refunds of contributions	<u>(3,009,791)</u>	<u>(3,486,554)</u>	<u>(3,518,257)</u>
Net change in total pension liability	5,899,264	4,304,371	7,243,554
Total pension liability - beginning	<u>75,931,337</u>	<u>81,830,601</u>	<u>86,134,972</u>
Total pension liability - ending (a)	<u>\$ 81,830,601</u>	<u>\$ 86,134,972</u>	<u>\$ 93,378,526</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 2,349,744	\$ 2,366,059	\$ 2,483,497
Member contributions	1,562,033	1,591,005	1,696,041
Investment income net of investment expenses	4,820,510	(759,385)	5,666,626
Benefit payments/refunds of contributions	(3,009,791)	(3,486,554)	(3,518,257)
Administrative expenses	(57,249)	(55,305)	(61,626)
Other	<u>(133,699)</u>	<u>(154,069)</u>	<u>105,676</u>
Net change in plan fiduciary net position	5,531,548	(498,249)	6,371,957
Plan fiduciary net position - beginning	<u>71,491,574</u>	<u>77,023,122</u>	<u>76,524,874</u>
Plan fiduciary net position - ending (b)	<u>77,023,122</u>	<u>76,524,873</u>	<u>82,896,831</u>
Net pension liability - ending (a) - (b)	<u>\$ 4,807,479</u>	<u>\$ 9,610,099</u>	<u>\$ 10,481,695</u>
Fiduciary net position as a percentage of total pension liability	94.13%	88.84%	88.78%
Pensionable covered payroll	\$ 22,314,753	\$ 22,728,639	\$ 24,229,151
Net pension liability as a percentage of covered payroll	21.54%	42.28%	43.26%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$	3,472,287	\$ 3,446,531	\$ 3,505,661	\$ 3,736,461
	7,677,769	8,233,171	8,751,553	9,322,572
	-	-	-	-
	515,143	-	-	7,646,359
	(105,608)	(206,175)	(332,890)	953,760
	<u>(4,209,020)</u>	<u>(5,163,600)</u>	<u>(5,100,941)</u>	<u>(5,110,268)</u>
	7,350,571	6,309,927	6,823,383	16,548,884
	<u>93,378,525</u>	<u>100,729,096</u>	<u>107,039,023</u>	<u>113,862,406</u>
\$	<u>100,729,096</u>	<u>107,039,023</u>	<u>113,862,406</u>	<u>130,411,290</u>
\$	2,810,120	\$ 2,918,764	\$ 3,116,179	\$ 3,878,638
	1,831,269	1,854,022	1,961,624	2,165,206
	12,106,998	(1,781,292)	15,292,840	11,193,173
	(4,209,020)	(5,163,600)	(5,100,941)	(5,110,268)
	(63,429)	(74,798)	(82,552)	(88,105)
	<u>5,197</u>	<u>(7,036)</u>	<u>19,294</u>	<u>38,984</u>
	12,481,135	(2,253,940)	15,206,444	12,077,628
	<u>82,896,830</u>	<u>95,377,965</u>	<u>93,124,025</u>	<u>108,330,469</u>
	<u>95,377,965</u>	<u>93,124,025</u>	<u>108,330,469</u>	<u>120,408,097</u>
\$	<u>5,351,131</u>	<u>13,914,998</u>	<u>5,531,937</u>	<u>10,003,193</u>
	94.69%	87.00%	95.14%	92.33%
\$	25,926,442	\$ 26,486,030	\$ 28,023,204	\$ 30,858,734
	20.64%	52.54%	19.74%	32.42%

ELLIS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Fiscal Year Ended September 30,	2011	2012	2013	2014	2015
Actuarial determined contribution	\$ 1,991,039	\$ 2,054,510	\$ 2,168,206	\$ 2,349,744	\$ 2,366,059
Contributions in relation to the actuarially determined contribution	<u>(1,991,039)</u>	<u>(2,054,510)</u>	<u>(2,168,206)</u>	<u>(2,349,744)</u>	<u>(2,366,059)</u>
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	21,363,068	21,028,848	21,531,396	22,314,753	22,728,639
Contributions as a percentage of covered employee payroll	9.3%	9.8%	10.1%	10.5%	10.4%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation
Investment Rate of Return	7.50%; net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule 2016: No changes in plan provisions were reflected in the Schedule 2017: Employer contributions reflect that a 1% flat COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule 2019: No changes in plan provisions were reflected in the Schedule 2020: No changes in plan provisions were reflected in the Schedule

* Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 2,483,497	\$ 2,794,870	\$ 2,918,764	\$ 3,116,179	\$ 3,573,441
<u>(2,483,497)</u>	<u>(2,810,120)</u>	<u>(2,918,764)</u>	<u>(3,116,179)</u>	<u>(3,878,637)</u>
-	(15,250)	-	-	(305,196)
24,229,151	25,926,442	26,486,030	28,023,204	30,858,734
10.3%	10.8%	11.0%	11.1%	12.6%

ELLIS COUNTY, TEXAS

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
RETIREE HEALTH CARE BENEFIT PLAN

LAST 10 FISCAL YEARS (will ultimately be displayed)

Fiscal year ending September 30,	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability				
Service Cost	\$ 1,133,590	\$ 1,320,443	\$ 1,311,687	\$ 1,195,814
Interest on the total OPEB liability	626,779	648,800	738,787	579,078
Difference between expected and actual experience	-	4,011	(3,077,083)	(6,500)
Changes of assumptions and other inputs	1,549,252	(1,348,048)	2,569,022	2,740,168
Benefit payments	<u>(232,379)</u>	<u>(273,106)</u>	<u>(344,126)</u>	<u>(336,889)</u>
Net change in total OPEB liability	<u>3,077,242</u>	<u>352,100</u>	<u>1,198,287</u>	<u>4,171,671</u>
Total OPEB liability - beginning	<u>16,000,287</u>	<u>19,077,529</u>	<u>19,429,629</u>	<u>20,627,916</u>
Total OPEB liability - ending	<u>\$ 19,077,529</u>	<u>\$ 19,429,629</u>	<u>\$ 20,627,916</u>	<u>\$ 24,799,587</u>
Covered-employee payroll	\$ 21,472,469	\$ 25,372,966	\$ 26,449,747	\$ 27,522,086
Total OPEB liability as a percentage of covered-employee payroll	88.85%	76.58%	77.99%	90.11%

Notes to Schedule:

FYE20 - The health care trend rates were updated to better reflect the plan's anticipated experience and to reflect the repeal of the excise tax on high-cost employer health plans. Additionally, the Medicare coverage and participation rate assumptions were updated to better reflect the data.

Changes of assumptions reflect the changes in the discount rate each period.

The following are the discount rates used in each period:

2021	2.00%
2020	2.75%
2019	3.71%
2018	3.31%
2017	3.81%

This schedule is required to have 10 years of information, but the information prior to 2018 is not available.

ELLIS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION SEPTEMBER 30, 2021

BUDGET INFORMATION

The County follows these procedures in establishing the budgetary data reflected in the financial report:

1. Public workshops are held where department heads present their budget to members of the Commissioners' Court.
2. The County Judge evaluates the requests and considers the feedback of the Commissioners' Court over the next several weeks.
3. The County Auditor projects the revenues of the County for the next fiscal year.
4. The County Judge, assisted by the County Auditor, prepares a proposed budget to file with the County Clerk a minimum of seven days before a scheduled public hearing on the budget.
5. A public hearing is conducted to obtain taxpayer feedback as well as to receive feedback from the Commissioners' Court.
6. If no changes are warranted in the proposed budget, the budget is then legally enacted by the Commissioners' Court on or before September 30, in the timeframe required by statute.

After the adoption of the budget, the government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Commissioners' Court. The legal level of control is exercised at the department level. Most governmental funds have legally adopted budgets. State law provides that amendments approved by the Commissioners' Court may be made to the original budget provided that funds are available for the added disbursements. Reported budgeted amounts reflect the budget as originally adopted and all subsequent transfers and amendments. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year end. All encumbrances lapse at year end.

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Special Revenue				
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1
ASSETS					
Cash and investments	\$ 1,543,253	\$ 1,187,513	\$ 990,388	\$ 1,726,062	\$ 1,865,626
Due from other funds	-	-	-	-	-
Taxes receivable	14,874	14,874	14,874	14,874	27,483
Other receivables	459	459	459	459	1,277
Total assets	<u>\$ 1,558,586</u>	<u>\$ 1,202,846</u>	<u>\$ 1,005,721</u>	<u>\$ 1,741,395</u>	<u>\$ 1,894,386</u>
LIABILITIES					
Accounts payable	\$ 4,112	\$ 31,152	\$ 32,734	\$ 6,672	\$ 77,700
Accrued liabilities	25,171	25,332	28,733	29,842	-
Due to other funds	-	40,589	-	67,339	-
Total liabilities	<u>29,283</u>	<u>97,073</u>	<u>61,467</u>	<u>103,853</u>	<u>77,700</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	13,402	13,401	13,402	13,402	24,596
Total deferred inflows of resources	<u>13,402</u>	<u>13,401</u>	<u>13,402</u>	<u>13,402</u>	<u>24,596</u>
FUND BALANCES					
Restricted:					
Road and bridge	1,515,901	1,092,372	930,852	1,624,140	1,792,090
Public safety	-	-	-	-	-
Law enforcement	-	-	-	-	-
Technology and security	-	-	-	-	-
Records management	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Total fund balances	<u>1,515,901</u>	<u>1,092,372</u>	<u>930,852</u>	<u>1,624,140</u>	<u>1,792,090</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,558,586</u>	<u>\$ 1,202,846</u>	<u>\$ 1,005,721</u>	<u>\$ 1,741,395</u>	<u>\$ 1,894,386</u>

Special Revenue

Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund	County & District Court Technology	District Court Records Technology
\$ 569,397	\$ 1,026,211	\$ 1,349,398	\$ 312,323	\$ 165,923	\$ 182,114	\$ 38,870	\$ 219,273
40,589	-	67,339	-	-	-	-	-
27,483	27,483	27,483	-	-	-	-	-
827	827	130,053	-	170	82	28	345
<u>\$ 638,296</u>	<u>\$ 1,054,521</u>	<u>\$ 1,574,273</u>	<u>\$ 312,323</u>	<u>\$ 166,093</u>	<u>\$ 182,196</u>	<u>\$ 38,898</u>	<u>\$ 219,618</u>
\$ 96,625	\$ 215,833	\$ 282,996	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>96,625</u>	<u>215,833</u>	<u>282,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
24,596	24,596	24,596	-	-	-	-	-
<u>24,596</u>	<u>24,596</u>	<u>24,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
517,075	814,092	1,266,681	312,323	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	182,196	38,898	219,618
-	-	-	-	166,093	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>517,075</u>	<u>814,092</u>	<u>1,266,681</u>	<u>312,323</u>	<u>166,093</u>	<u>182,196</u>	<u>38,898</u>	<u>219,618</u>
<u>\$ 638,296</u>	<u>\$ 1,054,521</u>	<u>\$ 1,574,273</u>	<u>\$ 312,323</u>	<u>\$ 166,093</u>	<u>\$ 182,196</u>	<u>\$ 38,898</u>	<u>\$ 219,618</u>

ELLIS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2021

	Special Revenue				
	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture
ASSETS					
Cash and investments	\$ 150,015	24,095	\$ 135,956	\$ 395,984	\$ 158,668
Due from other funds	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Other receivables	-	8,166	-	-	-
Total assets	\$ 150,015	\$ 32,261	\$ 135,956	\$ 395,984	\$ 158,668
LIABILITIES					
Accounts payable	\$ 2,895	\$ 2,339	\$ -	\$ 53,071	\$ 1
Accrued liabilities	-	3,120	569	-	-
Due to other funds	-	-	-	-	-
Total liabilities	2,895	5,459	569	53,071	1
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted:					
Road and bridge	-	-	-	-	-
Public safety	-	-	-	-	-
Law enforcement	-	-	135,387	342,913	158,667
Technology and security	-	-	-	-	-
Records management	-	26,802	-	-	-
Other statutorily restricted funds	147,120	-	-	-	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Total fund balances	147,120	26,802	135,387	342,913	158,667
Total liabilities, deferred inflows of resources and fund balances	\$ 150,015	\$ 32,261	\$ 135,956	\$ 395,984	\$ 158,668

ELLIS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2021

	Special Revenue			
	Court Records Preservation	County Clerk Archives Management	Fire Marshal Special Fund	Elections Administration
ASSETS				
Cash and investments	\$ 119,730	\$ 2,423,196	\$ 169,453	\$ 37,368
Due from other funds	-	-	-	-
Taxes receivable	-	-	-	-
Other receivables	80	4,910	1,525	-
Total assets	\$ 119,810	\$ 2,428,106	\$ 170,978	\$ 37,368
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 969	\$ -
Accrued liabilities	-	-	523	-
Due to other funds	-	-	9,738	-
Total liabilities	-	-	11,230	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
FUND BALANCES				
Restricted:				
Road and bridge	-	-	-	-
Public safety	-	-	159,748	-
Law enforcement	-	-	-	-
Technology and security	-	-	-	-
Records management	119,810	2,428,106	-	-
Other statutorily restricted funds	-	-	-	37,368
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	119,810	2,428,106	159,748	37,368
 Total liabilities, deferred inflows of resources and fund balances	 \$ 119,810	 \$ 2,428,106	 \$ 170,978	 \$ 37,368

		Debt Service		Capital Projects	
County Clerk Vitals Preservation	Truancy and Prevention	2007 Debt Service	Right of Way	Permanent Improvement	Road District #1
\$ 39,547	\$ 33,114	\$ 425,828	\$ 906,454	\$ 3,886,342	\$ 956,728
-	-	-	-	1,250,000	-
-	-	111,228	-	47,219	-
53	100	-	-	1,454	-
<u>\$ 39,600</u>	<u>\$ 33,214</u>	<u>\$ 537,056</u>	<u>\$ 906,454</u>	<u>\$ 5,185,015</u>	<u>\$ 956,728</u>
-	-	-	-	-	-
2,060	\$ -	\$ -	\$ -	\$ 88	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88</u>	<u>-</u>
-	-	93,545	-	42,545	-
-	-	93,545	-	42,545	-
-	-	-	-	-	-
-	33,214	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,540	-	-	-	-	-
-	-	-	-	-	-
-	-	443,511	-	-	-
-	-	-	906,454	5,142,382	956,728
<u>37,540</u>	<u>33,214</u>	<u>443,511</u>	<u>906,454</u>	<u>5,142,382</u>	<u>956,728</u>
<u>\$ 39,600</u>	<u>\$ 33,214</u>	<u>\$ 537,056</u>	<u>\$ 906,454</u>	<u>\$ 5,185,015</u>	<u>\$ 956,728</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2021

	Capital Projects			2019 Construction Project Fund	Totals
	Road District #5	Road District #16	Road Improvement Fund		
ASSETS					
Cash and investments	\$ 71,807	\$ 197,745	\$ 1,341,241	\$ 3,961,633	\$ 30,141,800
Due from other funds	-	-	-	-	1,357,928
Taxes receivable	-	-	6,424	-	334,299
Other receivables	-	-	-	-	158,219
Total assets	<u>\$ 71,807</u>	<u>\$ 197,745</u>	<u>\$ 1,347,665</u>	<u>\$ 3,961,633</u>	<u>\$ 31,992,246</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 7,025	\$ 816,272
Accrued liabilities	-	-	-	-	113,290
Due to other funds	-	-	-	-	117,666
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,025</u>	<u>1,047,228</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	5,616	-	293,697
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>5,616</u>	<u>-</u>	<u>293,697</u>
FUND BALANCES					
Restricted:					
Road and bridge	-	-	-	-	9,865,526
Public safety	-	-	-	-	194,570
Law enforcement	-	-	-	-	1,582,521
Technology and security	-	-	-	-	685,756
Records management	-	-	-	-	5,123,176
Other statutorily restricted funds	-	-	-	-	184,488
Debt service	-	-	-	-	443,511
Assigned:					
Capital projects	71,807	197,745	1,342,049	3,954,608	12,571,773
Total fund balances	<u>71,807</u>	<u>197,745</u>	<u>1,342,049</u>	<u>3,954,608</u>	<u>30,651,321</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 71,807</u>	<u>\$ 197,745</u>	<u>\$ 1,347,665</u>	<u>\$ 3,961,633</u>	<u>\$ 31,992,246</u>

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ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue				
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market, Precinct #1
REVENUES					
Taxes	\$ 793,154	\$ 793,154	\$ 793,154	\$ 793,154	\$ 1,371,830
Intergovernmental	37,528	37,666	37,528	37,528	202,085
Licenses and permits	616,188	616,184	709,859	725,583	-
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	1,468	1,100	910	1,085	1,680
Other	1,337	2,346	1,065	2,008	59,744
Total revenues	<u>1,449,675</u>	<u>1,450,450</u>	<u>1,542,516</u>	<u>1,559,358</u>	<u>1,635,339</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Roads and highways	1,676,451	1,470,796	1,678,215	1,088,252	1,253,066
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	265,630	-	-	-
Interest and fiscal charges	-	16,148	-	-	-
Total expenditures	<u>1,676,451</u>	<u>1,752,574</u>	<u>1,678,215</u>	<u>1,088,252</u>	<u>1,253,066</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(226,776)</u>	<u>(302,124)</u>	<u>(135,699)</u>	<u>471,106</u>	<u>382,273</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	23,000	84,300	27,012	-
Transfers in	19,500	19,500	19,500	19,500	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>19,500</u>	<u>42,500</u>	<u>103,800</u>	<u>46,512</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(207,276)</u>	<u>(259,624)</u>	<u>(31,899)</u>	<u>517,618</u>	<u>382,273</u>
FUND BALANCES, BEGINNING	<u>1,723,177</u>	<u>1,351,996</u>	<u>962,751</u>	<u>1,106,522</u>	<u>1,409,817</u>
FUND BALANCES, ENDING	<u>\$ 1,515,901</u>	<u>\$ 1,092,372</u>	<u>\$ 930,852</u>	<u>\$ 1,624,140</u>	<u>\$ 1,792,090</u>

Special Revenue

Farm to Market, Precinct #2	Farm to Market, Precinct #3	Farm to Market, Precinct #4	Lateral Road	District Clerk Archives	Justice Court Technology	County and District Court Technology	District Court Records Technology
\$ 1,371,829	\$ 1,371,831	\$ 1,371,829	\$ -	\$ -	\$ -	\$ -	\$ -
51,077	19,018	353,885	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	12,634	23,369	3,072	25,455
-	-	-	-	-	-	-	-
564	1,031	1,214	174	79	85	-	98
-	-	-	-	-	-	-	-
<u>1,423,470</u>	<u>1,391,880</u>	<u>1,726,928</u>	<u>174</u>	<u>12,713</u>	<u>23,454</u>	<u>3,072</u>	<u>25,553</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,186,585	1,288,032	1,678,987	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,186,585</u>	<u>1,288,032</u>	<u>1,678,987</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>236,885</u>	<u>103,848</u>	<u>47,941</u>	<u>174</u>	<u>12,713</u>	<u>23,454</u>	<u>3,072</u>	<u>25,553</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>236,885</u>	<u>103,848</u>	<u>47,941</u>	<u>174</u>	<u>12,713</u>	<u>23,454</u>	<u>3,072</u>	<u>25,553</u>
<u>280,190</u>	<u>710,244</u>	<u>1,218,740</u>	<u>312,149</u>	<u>153,380</u>	<u>158,742</u>	<u>35,826</u>	<u>194,065</u>
<u>\$ 517,075</u>	<u>\$ 814,092</u>	<u>\$ 1,266,681</u>	<u>\$ 312,323</u>	<u>\$ 166,093</u>	<u>\$ 182,196</u>	<u>\$ 38,898</u>	<u>\$ 219,618</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue				
	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,400	-	-	-	-
Licenses and permits	-	-	-	-	-
Fees of office	11,211	115,117	1,125	-	-
Fines and forfeitures	-	-	-	270,149	15,268
Interest earnings	228	-	147	338	127
Other	2,285	3,298	-	-	-
Total revenues	<u>17,124</u>	<u>118,415</u>	<u>1,272</u>	<u>270,487</u>	<u>15,395</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	52,517	205,982	38,431	102,102	93
Public safety	-	-	-	-	-
Roads and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>52,517</u>	<u>205,982</u>	<u>38,431</u>	<u>102,102</u>	<u>93</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(35,393)</u>	<u>(87,567)</u>	<u>(37,159)</u>	<u>168,385</u>	<u>15,302</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	7,055
Transfers in	-	71,469	-	6,601	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>71,469</u>	<u>-</u>	<u>6,601</u>	<u>7,055</u>
NET CHANGE IN FUND BALANCES	<u>(35,393)</u>	<u>(16,098)</u>	<u>(37,159)</u>	<u>174,986</u>	<u>22,357</u>
FUND BALANCES, BEGINNING	<u>182,513</u>	<u>42,900</u>	<u>172,546</u>	<u>167,927</u>	<u>136,310</u>
FUND BALANCES, ENDING	<u>\$ 147,120</u>	<u>\$ 26,802</u>	<u>\$ 135,387</u>	<u>\$ 342,913</u>	<u>\$ 158,667</u>

Special Revenue

Sheriff Seizure	Sheriff Drug Forfeiture	Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture	Records Management	General Records Management and Preservation	Courthouse Security	Sheriff Federal Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	570,959	40,680	109,894	-
-	21,939	-	-	-	-	-	41,462
123	122	-	3	1,338	439	129	355
-	-	-	700	-	21,652	-	-
<u>123</u>	<u>22,061</u>	<u>-</u>	<u>703</u>	<u>572,297</u>	<u>62,771</u>	<u>110,023</u>	<u>41,817</u>
-	-	-	-	100,174	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	17,670
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	100,174	-	-	17,670
<u>123</u>	<u>22,061</u>	<u>-</u>	<u>703</u>	<u>472,123</u>	<u>62,771</u>	<u>110,023</u>	<u>24,147</u>
-	57,200	-	550	-	-	-	2,900
-	173,611	-	-	-	-	-	-
(30,212)	-	-	-	-	-	-	-
<u>(30,212)</u>	<u>230,811</u>	<u>-</u>	<u>550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,900</u>
(30,089)	252,872	-	1,253	472,123	62,771	110,023	27,047
<u>328,556</u>	<u>17,607</u>	<u>181</u>	<u>174</u>	<u>1,288,550</u>	<u>521,381</u>	<u>135,021</u>	<u>349,561</u>
<u>\$ 298,467</u>	<u>\$ 270,479</u>	<u>\$ 181</u>	<u>\$ 1,427</u>	<u>\$ 1,760,673</u>	<u>\$ 584,152</u>	<u>\$ 245,044</u>	<u>\$ 376,608</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue			
	Court Records Preservation	County Clerk Archives Management	Fire Marshal Special	Elections Administration
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and permits	-	-	-	-
Fees of office	12,200	611,119	59,970	17,715
Fines and forfeitures	-	-	-	-
Interest earnings	-	867	-	7
Other	-	-	-	-
Total revenues	<u>12,200</u>	<u>611,986</u>	<u>59,970</u>	<u>17,722</u>
EXPENDITURES				
General government	-	448,412	-	3,328
Judicial	-	-	-	-
Public safety	-	-	13,744	-
Roads and highways	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	8,503	-
Interest and fiscal charges	-	-	1,235	-
Total expenditures	<u>-</u>	<u>448,412</u>	<u>23,482</u>	<u>3,328</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,200</u>	<u>163,574</u>	<u>36,488</u>	<u>14,394</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12,200	163,574	36,488	14,394
FUND BALANCES, BEGINNING	<u>107,610</u>	<u>2,264,532</u>	<u>123,260</u>	<u>22,974</u>
FUND BALANCES, ENDING	<u>\$ 119,810</u>	<u>\$ 2,428,106</u>	<u>\$ 159,748</u>	<u>\$ 37,368</u>

Special Revenue		Debt Service	Capital Projects		
County Clerk Vitals Preservation	Truancy and Prevention	2007 Debt Service	Right of Way	Permanent Improvement	Road District #1
\$ -	\$ -	\$ 3,770,665	\$ -	\$ 2,518,678	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
7,869	23,640	-	-	-	-
-	-	-	-	-	-
-	-	842	263	3,686	1,211
-	-	-	-	-	-
<u>7,869</u>	<u>23,640</u>	<u>3,771,507</u>	<u>263</u>	<u>2,522,364</u>	<u>1,211</u>
7,593	-	-	284,807	865,556	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	318,792
-	-	2,180,000	-	-	-
-	-	1,232,437	-	-	-
<u>7,593</u>	<u>-</u>	<u>3,412,437</u>	<u>284,807</u>	<u>865,556</u>	<u>318,792</u>
<u>276</u>	<u>23,640</u>	<u>359,070</u>	<u>(284,544)</u>	<u>1,656,808</u>	<u>(317,581)</u>
-	-	-	-	-	-
37,264	-	-	1,057,125	856,460	-
-	-	-	-	-	-
<u>37,264</u>	<u>-</u>	<u>-</u>	<u>1,057,125</u>	<u>856,460</u>	<u>-</u>
37,540	23,640	359,070	772,581	2,513,268	(317,581)
-	9,574	84,441	133,873	2,629,114	1,274,309
<u>\$ 37,540</u>	<u>\$ 33,214</u>	<u>\$ 443,511</u>	<u>\$ 906,454</u>	<u>\$ 5,142,382</u>	<u>\$ 956,728</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Road District #5	Road District #16	Road Improvement	2019 Construction Project	Totals
REVENUES					
Taxes	\$ -	\$ -	\$ 332,416	\$ -	15,281,694
Intergovernmental	-	-	-	-	779,715
Licenses and permits	-	-	-	-	2,667,814
Fees of office	-	-	-	-	1,646,029
Fines and forfeitures	-	-	-	-	348,818
Interest earnings	69	192	1,164	4,845	25,983
Other	-	-	-	-	94,435
Total revenues	<u>69</u>	<u>192</u>	<u>333,580</u>	<u>4,845</u>	<u>20,844,488</u>
EXPENDITURES					
General government	-	-	-	-	1,709,870
Judicial	-	-	-	50,340	449,465
Public safety	-	-	-	-	31,414
Roads and highways	-	-	-	-	11,320,384
Capital outlay	-	-	-	-	318,792
Debt service:					
Principal	-	-	-	-	2,454,133
Interest and fiscal charges	-	-	-	-	1,249,820
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,340</u>	<u>17,533,878</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>69</u>	<u>192</u>	<u>333,580</u>	<u>(45,495)</u>	<u>3,310,610</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	202,017
Transfers in	-	-	-	-	2,280,530
Transfers out	-	-	-	(856,460)	(886,672)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(856,460)</u>	<u>1,595,875</u>
NET CHANGE IN FUND BALANCES	69	192	333,580	(901,955)	4,906,485
FUND BALANCES, BEGINNING	<u>71,738</u>	<u>197,553</u>	<u>1,008,469</u>	<u>4,856,563</u>	<u>25,744,836</u>
FUND BALANCES, ENDING	<u>\$ 71,807</u>	<u>\$ 197,745</u>	<u>\$ 1,342,049</u>	<u>\$ 3,954,608</u>	<u>\$ 30,651,321</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are restricted to expenditures for particular purposes.

ROAD AND BRIDGE FUNDS

These funds, reported by commissioner's precinct, are used to account for revenues and expenditures relating to road and bridge construction and maintenance.

FARM TO MARKET FUNDS

These funds, reported by commissioner's precinct, are used to account for revenues and expenditures relating to construction and maintenance.

LATERAL ROAD

This fund is used to account for state funding and expenditures relating to maintenance of lateral roads.

DISTRICT CLERK ARCHIVES

This fund is used to account for the receipt of archives fees from district court cases. Receipts are restricted to expenditures relating to the maintenance of district clerk records.

JUSTICE COURT TECHNOLOGY

This fund is used to account for funds from court costs received and expenditures relating to justice court technological advances.

COUNTY AND DISTRICT COURT TECHNOLOGY

This fund is used to account for funds from court costs received and expenditures relating to county and district court technological advances.

DISTRICT COURT RECORDS TECHNOLOGY

This fund is used to account for funds from court costs received and expenditures relating to district court records technological advances.

JURY

This fund is used to account for revenues and expenditures relating to various court activities.

LAW LIBRARY

This fund is used to account for the receipt of law library fees collected by the County and District Clerks. Receipts are restricted to payment of the cost of maintaining the law library.

DISTRICT ATTORNEY HOT CHECK

This fund is used to account for fees collected by the District Attorney under the "Hot Check" statute. Expenditures from this fund shall be at the sole discretion of the District Attorney and may be used only to defray the salaries and expenses of their office.

DISTRICT ATTORNEY SEIZURE

This fund is used to account for money and property seized by the District Attorney's Office as a result of drug seizures.

SPECIAL REVENUE FUNDS

(Continued)

DISTRICT ATTORNEY FORFEITURE

This fund is used to account for money and property forfeited to the District Attorney's Office as a result of drug seizures.

SHERIFF SEIZURE

This fund is used to account for money and property seized by the Sheriff's Office as a result of drug seizures.

SHERIFF DRUG FORFEITURE

This fund is used to account for money and property forfeited to the Sheriff's Office as a result of drug seizures.

CONSTABLE FORFEITURE FUNDS

These funds are used to account for money and property forfeited to the Constables' Offices as a result of drug seizures.

RECORDS MANAGEMENT

This fund is used to account for the cost of records management in the County Clerk's office. Funding is from records management fees charged on transactions in the County Clerk's Office.

GENERAL RECORDS MANAGEMENT AND PRESERVATION

This fund is used to account for cost of records management for general County records. Funding is from fees charged for County transactions.

COURTHOUSE SECURITY

This fund is used to account for costs relating to security for County offices. Funding is from fees charged for County transactions.

SHERIFF FEDERAL FORFEITURE

This fund is used to account for funds through a sharing agreement with the Federal Government on federal drug cases.

COURT RECORDS PRESERVATION

This fund is used to account for funds from court costs received and expenditures relating to court records preservation.

COUNTY CLERK ARCHIVES MANAGEMENT

This fund is used to account for the receipt of archives fees from County court cases. Expenditures are restricted to items related to the maintenance of county clerk records.

FIRE MARSHAL SPECIAL

This fund is used to account for the receipt of fire code inspection fees and related expenditures.

SPECIAL REVENUE FUNDS

(Continued)

ELECTIONS ADMINISTRATION

This fund is used to account for revenues and expenses related to Elections Administration activities.

COUNTY CLERK VITALS PRESERVATION

This fund is used to account for expenses incurred for digitizing court records and to reserve the records from natural disasters.

TRUANCY AND PREVENTION

This fund is used to account for expenses incurred for on call municipal judges involved in issuing/denying requests for blood draw warrants related to suspected DWI cases.

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Road and bridge taxes	\$ 797,500	\$ 793,154	\$ (4,346)
Intergovernmental	40,500	37,528	(2,972)
Licenses and permits	625,000	616,188	(8,812)
Interest earnings	15,000	1,468	(13,532)
Other	600	1,337	737
Total revenues	<u>1,478,600</u>	<u>1,449,675</u>	<u>(28,925)</u>
EXPENDITURES			
Roads and highways	<u>2,953,746</u>	<u>1,676,451</u>	<u>1,277,295</u>
Total expenditures	<u>2,953,746</u>	<u>1,676,451</u>	<u>1,277,295</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,475,146)</u>	<u>(226,776)</u>	<u>1,248,370</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>19,500</u>	<u>19,500</u>	<u>-</u>
Total other financing sources (uses)	<u>19,500</u>	<u>19,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(1,455,646)	(207,276)	1,248,370
FUND BALANCE, BEGINNING	<u>1,723,177</u>	<u>1,723,177</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 267,531</u>	<u>\$ 1,515,901</u>	<u>\$ 1,248,370</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #2

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Road and bridge taxes	\$ 797,500	\$ 793,154	\$ (4,346)
Intergovernmental	50,000	37,666	(12,334)
Licenses and permits	625,000	616,184	(8,816)
Interest earnings	15,000	1,100	(13,900)
Other	<u>1,000</u>	<u>2,346</u>	<u>1,346</u>
Total revenues	<u>1,488,500</u>	<u>1,450,450</u>	<u>(38,050)</u>
EXPENDITURES			
Roads and highways	1,626,111	1,470,796	155,315
Capital outlay	199,000	-	199,000
Debt service:			
Principal	238,611	265,630	(27,019)
Interest and fiscal charges	<u>438,956</u>	<u>16,148</u>	<u>422,808</u>
Total expenditures	<u>2,502,678</u>	<u>1,752,574</u>	<u>750,104</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,014,178)</u>	<u>(302,124)</u>	<u>712,054</u>
OTHER FINANCING SOURCES			
Proceeds from sale of capital assets	1,000	23,000	22,000
Transfers in	<u>19,500</u>	<u>19,500</u>	<u>-</u>
Total other financing sources	<u>20,500</u>	<u>42,500</u>	<u>22,000</u>
NET CHANGE IN FUND BALANCE	(993,678)	(259,624)	734,054
FUND BALANCE, BEGINNING	<u>1,351,996</u>	<u>1,351,996</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 358,318</u>	<u>\$ 1,092,372</u>	<u>\$ 734,054</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #3

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 797,500	\$ 793,154	\$ (4,346)
Intergovernmental	40,000	37,528	(2,472)
Licenses and permits	600,000	709,859	109,859
Interest earnings	15,000	910	(14,090)
Other	<u>1,000</u>	<u>1,065</u>	<u>65</u>
Total revenues	<u>1,453,500</u>	<u>1,542,516</u>	<u>89,016</u>
EXPENDITURES			
Roads and highways	<u>2,114,788</u>	<u>1,678,215</u>	<u>436,573</u>
Total expenditures	<u>2,114,788</u>	<u>1,678,215</u>	<u>436,573</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(661,288)</u>	<u>(135,699)</u>	<u>525,589</u>
OTHER FINANCING SOURCES			
Proceeds from sale of capital assets	5,000	84,300	79,300
Transfers in	<u>19,500</u>	<u>19,500</u>	<u>-</u>
Total other financing sources	<u>24,500</u>	<u>103,800</u>	<u>79,300</u>
NET CHANGE IN FUND BALANCE	(636,788)	(31,899)	604,889
FUND BALANCE, BEGINNING	<u>962,751</u>	<u>962,751</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 325,963</u>	<u>\$ 930,852</u>	<u>\$ 604,889</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #4

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Road and bridge taxes	\$ 797,500	\$ 793,154	\$ (4,346)
Intergovernmental	40,000	37,528	(2,472)
Licenses and permits	600,000	725,583	125,583
Interest earnings	15,000	1,085	(13,915)
Other	1,100	2,008	908
Total revenues	<u>1,453,600</u>	<u>1,559,358</u>	<u>105,758</u>
EXPENDITURES			
Roads and highways	1,618,719	1,088,252	530,467
Debt service:			
Interest and fiscal charges	<u>742,556</u>	-	<u>742,556</u>
Total expenditures	<u>2,361,275</u>	<u>1,088,252</u>	<u>1,273,023</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(907,675)</u>	<u>471,106</u>	<u>1,378,781</u>
OTHER FINANCING SOURCES			
Proceeds from sale of capital assets	500	27,012	26,512
Transfers in	<u>19,500</u>	<u>19,500</u>	-
Total other financing sources	<u>20,000</u>	<u>46,512</u>	<u>26,512</u>
NET CHANGE IN FUND BALANCE	(887,675)	517,618	1,405,293
FUND BALANCE, BEGINNING	<u>1,106,522</u>	<u>1,106,522</u>	-
FUND BALANCE, ENDING	<u>\$ 218,847</u>	<u>\$ 1,624,140</u>	<u>\$ 1,405,293</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,363,424	\$ 1,371,830	\$ 8,406
Intergovernmental	163,138	202,085	38,947
Interest earnings	15,000	1,680	(13,320)
Other	<u>1,629,360</u>	<u>59,744</u>	<u>(1,569,616)</u>
Total revenues	<u>3,170,922</u>	<u>1,635,339</u>	<u>(1,535,583)</u>
EXPENDITURES			
Roads and highways	3,170,922	1,253,066	1,917,856
Total expenditures	<u>3,170,922</u>	<u>1,253,066</u>	<u>1,917,856</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>382,273</u>	<u>382,273</u>
NET CHANGE IN FUND BALANCE	-	382,273	382,273
FUND BALANCE, BEGINNING	<u>1,409,817</u>	<u>1,409,817</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,409,817</u>	<u>\$ 1,792,090</u>	<u>\$ 382,273</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #2

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,363,424	\$ 1,371,829	\$ 8,405
Intergovernmental	15,200	51,077	35,877
Interest earnings	7,500	564	(6,936)
Other	500	-	(500)
Total revenues	<u>1,386,624</u>	<u>1,423,470</u>	<u>36,846</u>
EXPENDITURES			
Roads and highways	<u>1,948,183</u>	<u>1,186,585</u>	<u>761,598</u>
Total expenditures	<u>1,948,183</u>	<u>1,186,585</u>	<u>761,598</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(561,559)</u>	<u>236,885</u>	<u>798,444</u>
NET CHANGE IN FUND BALANCE	(561,559)	236,885	798,444
FUND BALANCE, BEGINNING	<u>280,190</u>	<u>280,190</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ (281,369)</u></u>	<u><u>\$ 517,075</u></u>	<u><u>\$ 798,444</u></u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #3

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,363,424	\$ 1,371,831	\$ 8,407
Intergovernmental	103,138	19,018	(84,120)
Interest earnings	<u>15,000</u>	<u>1,031</u>	<u>(13,969)</u>
Total revenues	<u>1,481,562</u>	<u>1,391,880</u>	<u>(89,682)</u>
EXPENDITURES			
Roads and highways	<u>2,438,621</u>	<u>1,288,032</u>	<u>1,150,589</u>
Total expenditures	<u>2,438,621</u>	<u>1,288,032</u>	<u>1,150,589</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(957,059)</u>	<u>103,848</u>	<u>(1,060,907)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>78,038</u>	<u>-</u>	<u>(78,038)</u>
Total other financing sources (uses)	<u>78,038</u>	<u>-</u>	<u>(78,038)</u>
NET CHANGE IN FUND BALANCE	(879,021)	103,848	982,869
FUND BALANCE, BEGINNING	<u>710,244</u>	<u>710,244</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (168,777)</u>	<u>\$ 814,092</u>	<u>\$ 982,869</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #4

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,363,424	\$ 1,371,829	\$ 8,405
Intergovernmental	215,100	353,885	138,785
Interest earnings	15,000	1,214	(13,786)
Other	<u>500</u>	<u>-</u>	<u>(500)</u>
Total revenues	<u>1,594,024</u>	<u>1,726,928</u>	<u>132,904</u>
EXPENDITURES			
Roads and highways	2,332,770	1,678,987	653,783
Debt service:			
Interest and fiscal charges	<u>456,306</u>	<u>-</u>	<u>456,306</u>
Total expenditures	<u>2,789,076</u>	<u>1,678,987</u>	<u>1,110,089</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,195,052)</u>	<u>47,941</u>	<u>1,242,993</u>
NET CHANGE IN FUND BALANCE	(1,195,052)	47,941	1,242,993
FUND BALANCE, BEGINNING	<u>1,218,740</u>	<u>1,218,740</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 23,688</u>	<u>\$ 1,266,681</u>	<u>\$ 1,242,993</u>

ELLIS COUNTY, TEXAS

LATERAL ROAD

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest earnings	\$ -	\$ 174	\$ (174)
Total revenues	<u>-</u>	<u>174</u>	<u>174</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>174</u>	<u>174</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(312,152)</u>	<u>-</u>	<u>(312,152)</u>
Total other financing sources (uses)	<u>(312,152)</u>	<u>-</u>	<u>(312,152)</u>
NET CHANGE IN FUND BALANCE	(312,152)	174	312,326
FUND BALANCE, BEGINNING	<u>312,149</u>	<u>312,149</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (3)</u>	<u>\$ 312,323</u>	<u>\$ 312,326</u>

ELLIS COUNTY, TEXAS

DISTRICT CLERK ARCHIVES

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 10,500	\$ 12,634	\$ 2,134
Interest earnings	<u>1,500</u>	<u>79</u>	<u>(1,421)</u>
Total revenues	<u>12,000</u>	<u>12,713</u>	<u>713</u>
EXPENDITURES			
Judicial	<u>164,000</u>	<u>-</u>	<u>164,000</u>
Total expenditures	<u>164,000</u>	<u>-</u>	<u>164,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(152,000)</u>	<u>12,713</u>	<u>164,713</u>
NET CHANGE IN FUND BALANCE	(152,000)	12,713	164,713
FUND BALANCE, BEGINNING	<u>153,380</u>	<u>153,380</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,380</u>	<u>\$ 166,093</u>	<u>\$ 164,713</u>

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 22,000	\$ 23,369	\$ 1,369
Interest earnings	<u>1,200</u>	<u>85</u>	<u>(1,115)</u>
Total revenues	<u>23,200</u>	<u>23,454</u>	<u>254</u>
 EXPENDITURES			
General government	<u>183,200</u>	<u>-</u>	<u>183,200</u>
Total expenditures	<u>183,200</u>	<u>-</u>	<u>183,200</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(160,000)</u>	<u>23,454</u>	<u>183,454</u>
 NET CHANGE IN FUND BALANCE	(160,000)	23,454	183,454
 FUND BALANCE, BEGINNING	<u>158,742</u>	<u>158,742</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ (1,258)</u>	<u>\$ 182,196</u>	<u>\$ 183,454</u>

ELLIS COUNTY, TEXAS

COUNTY AND DISTRICT COURT TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 3,500	\$ 3,072	\$ (428)
Total revenues	<u>3,500</u>	<u>3,072</u>	<u>(428)</u>
EXPENDITURES			
Judicial	<u>39,500</u>	<u>-</u>	<u>39,500</u>
Total expenditures	<u>39,500</u>	<u>-</u>	<u>39,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(36,000)</u>	<u>3,072</u>	<u>39,072</u>
NET CHANGE IN FUND BALANCE	(36,000)	3,072	39,072
FUND BALANCE, BEGINNING	<u>35,826</u>	<u>35,826</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ (174)</u></u>	<u><u>\$ 38,898</u></u>	<u><u>\$ 39,072</u></u>

ELLIS COUNTY, TEXAS

DISTRICT COURT RECORDS TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 21,000	\$ 25,455	\$ 4,455
Interest earnings	<u>13,500</u>	<u>98</u>	<u>(13,402)</u>
Total revenues	<u>34,500</u>	<u>25,553</u>	<u>(8,947)</u>
EXPENDITURES			
Judicial	<u>226,500</u>	<u>-</u>	<u>226,500</u>
Total expenditures	<u>226,500</u>	<u>-</u>	<u>226,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(192,000)</u>	<u>25,553</u>	<u>217,553</u>
NET CHANGE IN FUND BALANCE	(192,000)	25,553	217,553
FUND BALANCE, BEGINNING	<u>194,065</u>	<u>194,065</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,065</u>	<u>\$ 219,618</u>	<u>\$ 217,553</u>

ELLIS COUNTY, TEXAS

JURY

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 56,000	\$ 3,400	\$ (52,600)
Fees of office	10,000	11,211	1,211
Interest earnings	1,750	228	(1,522)
Other fees	<u>7,000</u>	<u>2,285</u>	<u>(4,715)</u>
Total revenues	<u>74,750</u>	<u>17,124</u>	<u>(57,626)</u>
EXPENDITURES			
Judicial	<u>274,750</u>	<u>52,517</u>	<u>222,233</u>
Total expenditures	<u>274,750</u>	<u>52,517</u>	<u>222,233</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(200,000)</u>	<u>(35,393)</u>	<u>164,607</u>
NET CHANGE IN FUND BALANCE	(200,000)	(35,393)	164,607
FUND BALANCE, BEGINNING	<u>182,513</u>	<u>182,513</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (17,487)</u>	<u>\$ 147,120</u>	<u>\$ 164,607</u>

ELLIS COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	103,500	115,117	\$ 11,617
Other	<u>4,010</u>	<u>3,298</u>	<u>(712)</u>
Total revenues	<u>107,510</u>	<u>118,415</u>	<u>10,905</u>
 EXPENDITURES			
Judicial	<u>242,802</u>	<u>205,982</u>	<u>36,820</u>
Total expenditures	<u>242,802</u>	<u>205,982</u>	<u>36,820</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(135,292)</u>	<u>(87,567)</u>	<u>47,725</u>
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>95,292</u>	<u>71,469</u>	<u>23,823</u>
Total other financing sources (uses)	<u>95,292</u>	<u>71,469</u>	<u>23,823</u>
 NET CHANGE IN FUND BALANCE	(40,000)	(16,098)	23,902
 FUND BALANCE, BEGINNING	<u>42,900</u>	<u>42,900</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 2,900</u>	<u>\$ 26,802</u>	<u>\$ 23,902</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY HOT CHECK

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 3,000	\$ 1,125	\$ (1,875)
Interest earnings	1,700	147	(1,553)
Other	<u>100</u>	<u>-</u>	<u>(100)</u>
Total revenues	<u>4,800</u>	<u>1,272</u>	<u>(3,528)</u>
 EXPENDITURES			
Judicial	<u>178,000</u>	<u>38,431</u>	<u>139,569</u>
Total expenditures	<u>178,000</u>	<u>38,431</u>	<u>139,569</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(173,200)</u>	<u>(37,159)</u>	<u>136,041</u>
 NET CHANGE IN FUND BALANCE	(173,200)	(37,159)	136,041
 FUND BALANCE, BEGINNING	<u>172,546</u>	<u>172,546</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ (654)</u>	<u>\$ 135,387</u>	<u>\$ 136,041</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 10,000	\$ 270,149	\$ 260,149
Interest earnings	<u>1,500</u>	<u>338</u>	<u>(1,162)</u>
Total revenues	<u>11,500</u>	<u>270,487</u>	<u>258,987</u>
EXPENDITURES			
Judicial	<u>161,900</u>	<u>102,102</u>	<u>59,798</u>
Total expenditures	<u>161,900</u>	<u>102,102</u>	<u>59,798</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(150,400)</u>	<u>168,385</u>	<u>318,785</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>-</u>	<u>6,601</u>	<u>6,601</u>
Total other financing sources (uses)	<u>-</u>	<u>6,601</u>	<u>6,601</u>
NET CHANGE IN FUND BALANCE	(150,400)	174,986	325,386
FUND BALANCE, BEGINNING	<u>167,927</u>	<u>167,927</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 17,527</u>	<u>\$ 342,913</u>	<u>\$ 325,386</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 10,000	\$ 15,268	\$ 5,268
Interest earnings	<u>2,000</u>	<u>127</u>	<u>(1,873)</u>
Total revenues	<u>12,000</u>	<u>15,395</u>	<u>3,395</u>
EXPENDITURES			
Judicial	<u>132,100</u>	<u>93</u>	<u>132,007</u>
Total expenditures	<u>132,100</u>	<u>93</u>	<u>132,007</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(120,100)</u>	<u>15,302</u>	<u>135,402</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	<u>100</u>	<u>7,055</u>	<u>6,955</u>
Total other financing sources (uses)	<u>100</u>	<u>7,055</u>	<u>6,955</u>
NET CHANGE IN FUND BALANCE	(120,000)	22,357	142,357
FUND BALANCE, BEGINNING	<u>136,310</u>	<u>136,310</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 16,310</u>	<u>\$ 158,667</u>	<u>\$ 142,357</u>

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest earnings	\$ 2,650	\$ 123	\$ (2,527)
Total revenues	<u>2,650</u>	<u>123</u>	<u>(2,527)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,650</u>	<u>123</u>	<u>2,527</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,650)</u>	<u>(30,212)</u>	<u>27,562</u>
Total other financing sources (uses)	<u>(2,650)</u>	<u>(30,212)</u>	<u>27,562</u>
NET CHANGE IN FUND BALANCE	-	(30,089)	(30,089)
FUND BALANCE, BEGINNING	<u>328,556</u>	<u>328,556</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 328,556</u>	<u>\$ 298,467</u>	<u>\$ (30,089)</u>

ELLIS COUNTY, TEXAS

SHERIFF DRUG FORFEITURE

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 15,000	\$ 21,939	\$ 6,939
Interest earnings	<u>1,500</u>	<u>122</u>	<u>(1,378)</u>
Total revenues	<u>16,500</u>	<u>22,061</u>	<u>5,561</u>
EXPENDITURES			
Public safety	<u>33,100</u>	<u>-</u>	<u>33,100</u>
Total expenditures	<u>33,100</u>	<u>-</u>	<u>33,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(16,600)</u>	<u>22,061</u>	<u>38,661</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	500	57,200	56,700
Transfers in	<u>-</u>	<u>173,611</u>	<u>173,611</u>
Total other financing sources (uses)	<u>500</u>	<u>230,811</u>	<u>230,311</u>
NET CHANGE IN FUND BALANCE	(16,100)	252,872	268,972
FUND BALANCE, BEGINNING	<u>17,607</u>	<u>17,607</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,507</u>	<u>\$ 270,479</u>	<u>\$ 268,972</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #1 FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
EXPENDITURES			
Public safety	<u>180</u>	<u>-</u>	<u>180</u>
Total expenditures	<u>180</u>	<u>-</u>	<u>180</u>
 EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	<u>(180)</u>	<u>-</u>	<u>180</u>
 NET CHANGE IN FUND BALANCE	(180)	-	180
 FUND BALANCE, BEGINNING	<u>181</u>	<u>181</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 1</u>	<u>\$ 181</u>	<u>\$ 180</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest earnings	\$ 2	\$ 3	\$ 1
Other	<u>-</u>	<u>700</u>	<u>700</u>
Total revenues	<u>2</u>	<u>703</u>	<u>701</u>
EXPENDITURES			
Public safety	<u>176</u>	<u>-</u>	<u>176</u>
Total expenditures	<u>176</u>	<u>-</u>	<u>176</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(174)</u>	<u>703</u>	<u>877</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	<u>-</u>	<u>550</u>	<u>550</u>
Total other financing sources (uses)	<u>-</u>	<u>550</u>	<u>550</u>
NET CHANGE IN FUND BALANCE	(174)	1,253	1,427
FUND BALANCE, BEGINNING	<u>174</u>	<u>174</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 1,427</u>	<u>\$ 1,427</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 400,000	\$ 570,959	\$ 170,959
Interest earnings	10,000	1,338	(8,662)
Total revenues	<u>410,000</u>	<u>572,297</u>	<u>162,297</u>
 EXPENDITURES			
General government	<u>1,637,000</u>	<u>100,174</u>	<u>1,536,826</u>
Total expenditures	<u>1,637,000</u>	<u>100,174</u>	<u>1,536,826</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,227,000)</u>	<u>472,123</u>	<u>1,699,123</u>
 NET CHANGE IN FUND BALANCE	(1,227,000)	472,123	1,699,123
 FUND BALANCE, BEGINNING	<u>1,288,550</u>	<u>1,288,550</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 61,550</u>	<u>\$ 1,760,673</u>	<u>\$ 1,699,123</u>

ELLIS COUNTY, TEXAS

GENERAL RECORDS MANAGEMENT AND PRESERVATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 38,000	\$ 40,680	\$ 2,680
Interest earnings	4,850	439	(4,411)
Other	<u>17,000</u>	<u>21,652</u>	<u>4,652</u>
Total revenues	<u>59,850</u>	<u>62,771</u>	<u>2,921</u>
EXPENDITURES			
General government	547,850	-	547,850
Capital outlay	<u>27,000</u>	<u>-</u>	<u>27,000</u>
Total expenditures	<u>574,850</u>	<u>-</u>	<u>574,850</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(515,000)</u>	<u>62,771</u>	<u>577,771</u>
NET CHANGE IN FUND BALANCE	(515,000)	62,771	577,771
FUND BALANCE, BEGINNING	<u>521,381</u>	<u>521,381</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 6,381</u>	<u>\$ 584,152</u>	<u>\$ 577,771</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 83,000	\$ 109,894	\$ 26,894
Interest earnings	550	129	(421)
Total revenues	<u>83,550</u>	<u>110,023</u>	<u>26,473</u>
EXPENDITURES			
Public safety	216,050	-	216,050
Capital outlay	-	-	-
Total expenditures	<u>216,050</u>	<u>-</u>	<u>216,050</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(132,500)</u>	<u>110,023</u>	<u>242,523</u>
NET CHANGE IN FUND BALANCE	(132,500)	110,023	242,523
FUND BALANCE, BEGINNING	<u>135,021</u>	<u>135,021</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,521</u>	<u>\$ 245,044</u>	<u>\$ 242,523</u>

ELLIS COUNTY, TEXAS

SHERIFF FEDERAL FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - Adjusted Budget (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 10,000	\$ 41,462	\$ 31,462
Interest earnings	<u>2,650</u>	<u>355</u>	<u>(2,295)</u>
Total revenues	<u>12,650</u>	<u>41,817</u>	<u>29,167</u>
EXPENDITURES			
Public safety	312,350	17,670	294,680
Total expenditures	<u>312,350</u>	<u>17,670</u>	<u>294,680</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(299,700)</u>	<u>24,147</u>	<u>323,847</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	<u>500</u>	<u>2,900</u>	<u>2,400</u>
Total other financing sources (uses)	<u>500</u>	<u>2,900</u>	<u>2,400</u>
NET CHANGE IN FUND BALANCE	(299,200)	27,047	326,247
FUND BALANCE, BEGINNING	<u>349,561</u>	<u>349,561</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 50,361</u>	<u>\$ 376,608</u>	<u>\$ 326,247</u>

ELLIS COUNTY, TEXAS

COURT RECORDS PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 10,000	\$ 12,200	\$ 2,200
Total revenues	<u>10,000</u>	<u>12,200</u>	<u>2,200</u>
EXPENDITURES			
General government	<u>116,300</u>	<u>-</u>	<u>116,300</u>
Total expenditures	<u>116,300</u>	<u>-</u>	<u>116,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(106,300)</u>	<u>12,200</u>	<u>118,500</u>
NET CHANGE IN FUND BALANCE	(106,300)	12,200	118,500
FUND BALANCE, BEGINNING	<u>107,610</u>	<u>107,610</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,310</u>	<u>\$ 119,810</u>	<u>\$ 118,500</u>

ELLIS COUNTY, TEXAS

COUNTY CLERK ARCHIVES MANAGEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 375,000	\$ 611,119	\$ 236,119
Interest earnings	15,000	867	(14,133)
Total revenues	<u>390,000</u>	<u>611,986</u>	<u>221,986</u>
 EXPENDITURES			
General government	<u>1,617,000</u>	<u>448,412</u>	<u>1,168,588</u>
Total expenditures	<u>1,617,000</u>	<u>448,412</u>	<u>1,168,588</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,227,000)</u>	<u>163,574</u>	<u>1,390,574</u>
 NET CHANGE IN FUND BALANCE	(1,227,000)	163,574	1,390,574
 FUND BALANCE, BEGINNING	<u>2,264,532</u>	<u>2,264,532</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 1,037,532</u>	<u>\$ 2,428,106</u>	<u>\$ 1,390,574</u>

ELLIS COUNTY, TEXAS

FIRE MARSHAL SPECIAL

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 40,000	\$ 59,970	\$ 19,970
Other	100	-	(100)
Total revenues	<u>40,100</u>	<u>59,970</u>	<u>19,870</u>
EXPENDITURES			
Public safety	155,361	13,744	141,617
Principal	8,503	8,503	-
Interest and fiscal charges	<u>1,236</u>	<u>1,235</u>	<u>1</u>
Total expenditures	<u>165,100</u>	<u>23,482</u>	<u>(141,618)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(125,000)</u>	<u>36,488</u>	<u>(121,748)</u>
NET CHANGE IN FUND BALANCE	(125,000)	36,488	161,488
FUND BALANCE, BEGINNING	<u>123,260</u>	<u>123,260</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (1,740)</u>	<u>\$ 159,748</u>	<u>\$ 161,488</u>

ELLIS COUNTY, TEXAS

ELECTIONS ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 19,000	\$ 17,715	\$ (1,285)
Interest earnings	<u>200</u>	<u>7</u>	<u>(193)</u>
Total revenues	<u>19,200</u>	<u>17,722</u>	<u>(1,478)</u>
EXPENDITURES			
General government	<u>39,200</u>	<u>3,328</u>	<u>35,872</u>
Total expenditures	<u>39,200</u>	<u>3,328</u>	<u>35,872</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,000)</u>	<u>14,394</u>	<u>34,394</u>
NET CHANGE IN FUND BALANCE	(20,000)	14,394	34,394
FUND BALANCE, BEGINNING	<u>22,974</u>	<u>22,974</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,974</u>	<u>\$ 37,368</u>	<u>\$ 34,394</u>

ELLIS COUNTY, TEXAS

COUNTY CLERK VITALS PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 7,000	\$ 7,869	\$ 869
Total revenues	<u>7,000</u>	<u>7,869</u>	<u>869</u>
EXPENDITURES			
General government	<u>44,264</u>	<u>7,593</u>	<u>36,671</u>
Total expenditures	<u>44,264</u>	<u>7,593</u>	<u>36,671</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(37,264)</u>	<u>276</u>	<u>37,540</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>37,264</u>	<u>37,264</u>	<u>-</u>
Total other financing sources (uses)	<u>37,264</u>	<u>37,264</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	37,540	37,540
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 37,540</u>	<u>\$ 37,540</u>

ELLIS COUNTY, TEXAS

TRUANCY AND PREVENTION

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	<u>\$ 14,100</u>	<u>\$ 23,640</u>	<u>\$ 9,540</u>
Total revenues	<u>14,100</u>	<u>23,640</u>	<u>9,540</u>
EXPENDITURES			
Judicial	<u>23,500</u>	<u>-</u>	<u>23,500</u>
Total expenditures	<u>23,500</u>	<u>-</u>	<u>23,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9,400)</u>	<u>23,640</u>	<u>33,040</u>
NET CHANGE IN FUND BALANCE	<u>(9,400)</u>	<u>23,640</u>	<u>33,040</u>
FUND BALANCE, BEGINNING	<u>9,574</u>	<u>9,574</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 174</u>	<u>\$ 33,214</u>	<u>\$ 33,040</u>

DEBT SERVICE FUNDS

2007 DEBT SERVICE

This fund is used to account for the accumulation of resources and their subsequent disbursement to pay principal, interest and related costs on the County's 2007 general obligation bond.

CAPITAL PROJECTS FUNDS

The Capital Projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

RIGHT-OF-WAY

This fund is used to account for the acquisition of right-of-ways other than those financed by proprietary funds.

PERMANENT IMPROVEMENT

This fund is used to account for the renovation of existing county buildings as well as for planning for future county facility needs. It is the primary capital projects fund for the County.

ROAD DISTRICT #1

This fund is used to account for the acquisition and construction of county roads that lie within the geographical boundaries of Road District #1.

ROAD DISTRICT #5

This fund is used to account for the acquisition and construction of county roads that lie within the geographical boundaries of Road District #5.

ROAD DISTRICT #16

This fund is used to account for the acquisition and construction of county roads that lie within the geographical boundaries of Road District #16.

ROAD IMPROVEMENT

This fund is used to account for the renovation of existing roads as well as planning for future county road needs.

2019 CONSTRUCTION PROJECT

This fund is used to account for construction for County Court at Law #3, Justice of the Peace #2, and the Juvenile Justice Alternative Education Program.

ELLIS COUNTY, TEXAS

2007 DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Taxes	\$ 3,378,609	\$ 3,770,665	\$ 392,056
Interest earnings	<u>22,500</u>	<u>842</u>	<u>(21,658)</u>
Total revenues	<u>3,401,109</u>	<u>3,771,507</u>	<u>370,398</u>
 EXPENDITURES			
Debt service:			
Principal	2,180,000	2,180,000	-
Interest and fiscal charges	<u>1,307,809</u>	<u>1,232,437</u>	<u>75,372</u>
Total expenditures	<u>3,487,809</u>	<u>3,412,437</u>	<u>75,372</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(86,700)</u>	<u>359,070</u>	<u>445,770</u>
 NET CHANGE IN FUND BALANCE	(86,700)	359,070	445,770
 FUND BALANCE, BEGINNING	<u>84,441</u>	<u>84,441</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ (2,259)</u>	<u>\$ 443,511</u>	<u>\$ 445,770</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

RIGHT-OF-WAY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ 132,500	\$ 263	\$ (132,237)
Total revenues	<u>132,500</u>	<u>263</u>	<u>(132,237)</u>
EXPENDITURES			
General government	<u>1,542,000</u>	<u>284,807</u>	<u>1,257,193</u>
Total expenditures	<u>1,542,000</u>	<u>284,807</u>	<u>1,257,193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,409,500)</u>	<u>(284,544)</u>	<u>1,124,956</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>1,409,500</u>	<u>1,057,125</u>	<u>(352,375)</u>
Total other financing sources (uses)	<u>1,409,500</u>	<u>1,057,125</u>	<u>(352,375)</u>
NET CHANGE IN FUND BALANCE	-	772,581	772,581
FUND BALANCE, BEGINNING	<u>133,873</u>	<u>133,873</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 133,873</u>	<u>\$ 906,454</u>	<u>\$ 772,581</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

PERMANENT IMPROVEMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Permanent improvement taxes	\$ 2,527,500	\$ 2,518,678	\$ (8,822)
Interest earnings	15,000	3,686	(11,314)
Total revenues	<u>2,542,500</u>	<u>2,522,364</u>	<u>(20,136)</u>
EXPENDITURES			
General government	6,602,500	865,556	5,736,944
Total expenditures	<u>6,602,500</u>	<u>865,556</u>	<u>5,736,944</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,060,000)</u>	<u>1,656,808</u>	<u>5,716,808</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	856,460	856,460
Total other financing sources (uses)	<u>-</u>	<u>856,460</u>	<u>856,460</u>
NET CHANGE IN FUND BALANCE	(4,060,000)	2,513,268	6,573,268
FUND BALANCE, BEGINNING	<u>2,629,114</u>	<u>2,629,114</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (1,430,886)</u>	<u>\$ 5,142,382</u>	<u>\$ 6,573,268</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #1

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 1,289,250	\$ 1,211	\$ (1,288,039)
Total revenues	<u>1,289,250</u>	<u>1,211</u>	<u>(1,288,039)</u>
EXPENDITURES			
Capital outlay	<u>1,289,250</u>	<u>318,792</u>	<u>970,458</u>
Total expenditures	<u>1,289,250</u>	<u>318,792</u>	<u>970,458</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(317,581)</u>	<u>(317,581)</u>
NET CHANGE IN FUND BALANCE	-	(317,581)	(317,581)
FUND BALANCE, BEGINNING	<u>1,274,309</u>	<u>1,274,309</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,274,309</u>	<u>\$ 956,728</u>	<u>\$ (317,581)</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #5

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	<u>\$ 73,355</u>	<u>\$ 69</u>	<u>\$ (73,286)</u>
Total revenues	<u>73,355</u>	<u>69</u>	<u>(73,286)</u>
EXPENDITURES			
Capital outlay	<u>73,355</u>	<u>-</u>	<u>73,355</u>
Total expenditures	<u>73,355</u>	<u>-</u>	<u>73,355</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>69</u>	<u>69</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>69</u>	<u>69</u>
FUND BALANCE, BEGINNING	<u>71,738</u>	<u>71,738</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 71,738</u>	<u>\$ 71,807</u>	<u>\$ 69</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #16

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	<u>\$ 200,340</u>	<u>\$ 192</u>	<u>\$ (200,148)</u>
Total revenues	<u>200,340</u>	<u>192</u>	<u>(200,148)</u>
EXPENDITURES			
Capital outlay	<u>200,340</u>	<u>-</u>	<u>200,340</u>
Total expenditures	<u>200,340</u>	<u>-</u>	<u>200,340</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>192</u>	<u>192</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>192</u>	<u>192</u>
FUND BALANCE, BEGINNING	<u>197,553</u>	<u>197,553</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 197,553</u>	<u>\$ 197,745</u>	<u>\$ 192</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD IMPROVEMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 334,000	\$ 332,416	\$ (1,584)
Interest earnings	<u>7,500</u>	<u>1,164</u>	<u>(6,336)</u>
Total revenues	<u>341,500</u>	<u>333,580</u>	<u>(7,920)</u>
EXPENDITURES			
Roads and highways	<u>1,316,500</u>	<u>-</u>	<u>1,316,500</u>
Total expenditures	<u>1,316,500</u>	<u>-</u>	<u>1,316,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(975,000)</u>	<u>333,580</u>	<u>1,308,580</u>
NET CHANGE IN FUND BALANCE	<u>(975,000)</u>	<u>333,580</u>	<u>1,308,580</u>
FUND BALANCE, BEGINNING	<u>1,008,469</u>	<u>1,008,469</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 33,469</u>	<u>\$ 1,342,049</u>	<u>\$ 1,308,580</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

2019 CONSTRUCTION PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 37,500	\$ 4,845	\$ (32,655)
Total revenues	<u>37,500</u>	<u>4,845</u>	<u>(32,655)</u>
EXPENDITURES			
Judicial	<u>5,074,963</u>	<u>50,340</u>	<u>5,024,623</u>
Total expenditures	<u>5,074,963</u>	<u>50,340</u>	<u>5,024,623</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,074,963)</u>	<u>(45,495)</u>	<u>5,029,468</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>-</u>	<u>(856,460)</u>	<u>(856,460)</u>
Total other financing sources (uses)	<u>-</u>	<u>(856,460)</u>	<u>(856,460)</u>
NET CHANGE IN FUND BALANCE	(5,037,463)	(901,955)	4,135,508
FUND BALANCE, BEGINNING	<u>4,856,563</u>	<u>4,856,563</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (180,900)</u>	<u>\$ 3,954,608</u>	<u>\$ 4,135,508</u>

FIDUCIARY FUNDS

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FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the County as an agent for individual organizations, other governments and/or other funds.

COUNTY TREASURER

This fund is used to account for County and employee deposits for health care premiums.

TAX COLLECTOR

This fund is used to record tax collections which are deposited and distributed to other county funds, the State and other taxing authorities.

DISTRICT AND COUNTY ATTORNEY

This fund is used to account for funds received in criminal investigations awarded by court order and supplemental funds from the State of Texas for use in the County Attorney's office.

SHERIFF COMMISSARY

This fund is used to account for inmate deposits, which may be used by inmates to purchase miscellaneous personal items.

DISTRICT CLERK

This fund is used to account for monies held on behalf of individuals in accordance with court ordered decrees by the District Court.

COUNTY CLERK

This fund is used to account for monies held on behalf of individuals in accordance with court ordered decrees by the County Court.

JUSTICE OF THE PEACE

This fund is used to account for assets and liabilities of cash remitted to them in a fiduciary capacity and related disbursements made by them.

JUVENILE PROBATION CORRECTION

This fund is used to account for funds received from various sources for supervision, rehabilitation and placement of juvenile probationers.

ADULT COMMUNITY SUPERVISION

This fund is used to account for funds received from various sources for supervision, rehabilitation and placement of adult probationers.

ELLIS COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Balance September 30, 2020	Additions	Deductions	Balance September 30, 2021
<u>COUNTY TREASURER</u>				
Assets:				
Cash and investments	\$ 1,299,315	\$ 7,504,181	\$ 4,950,143	\$ 3,853,353
Total assets	\$ 1,299,315	\$ 7,504,181	\$ 4,950,143	\$ 3,853,353
Liabilities:				
Due to beneficiaries	\$ 1,299,315	\$ 7,504,181	\$ 4,950,143	\$ 3,853,353
Total liabilities	\$ 1,299,315	\$ 7,504,181	\$ 4,950,143	\$ 3,853,353
<u>TAX COLLECTOR</u>				
Assets:				
Cash	\$ 5,085,818	\$ 484,043,992	\$ 483,682,931	\$ 5,446,879
Total assets	\$ 5,085,818	\$ 484,043,992	\$ 483,682,931	\$ 5,446,879
Liabilities:				
Due to other governments	\$ 5,085,818	\$ 484,043,992	\$ 483,682,931	\$ 5,446,879
Total liabilities	\$ 5,085,818	\$ 484,043,992	\$ 483,682,931	\$ 5,446,879
<u>DISTRICT & COUNTY ATTORNEY</u>				
Assets:				
Cash	\$ 49,064	\$ 490,544	\$ 511,046	\$ 28,562
Total assets	\$ 49,064	\$ 490,544	\$ 511,046	\$ 28,562
Liabilities:				
Due to beneficiaries	\$ 49,064	\$ 490,544	\$ 511,046	\$ 28,562
Total liabilities	\$ 49,064	\$ 490,544	\$ 511,046	\$ 28,562

ELLIS COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Balance September 30, 2020	Additions	Deductions	Balance September 30, 2021
<u>SHERIFF</u>				
Assets:				
Cash	\$ 87,762	\$ 1,562,876	\$ 1,510,283	\$ 140,355
Total assets	\$ 87,762	\$ 1,562,876	\$ 1,510,283	\$ 140,355
Liabilities:				
Due to beneficiaries	\$ 87,762	\$ 1,562,876	\$ 1,510,283	\$ 140,355
Total liabilities	\$ 87,762	\$ 1,562,876	\$ 1,510,283	\$ 140,355
<u>DISTRICT CLERK</u>				
Assets:				
Cash	\$ 2,286,694	\$ 3,953,515	\$ 1,850,395	\$ 4,389,814
Total assets	\$ 2,286,694	\$ 3,953,515	\$ 1,850,395	\$ 4,389,814
Liabilities:				
Due to beneficiaries	\$ 2,286,694	\$ 3,953,515	\$ 1,850,395	\$ 4,389,814
Total liabilities	\$ 2,286,694	\$ 3,953,515	\$ 1,850,395	\$ 4,389,814
<u>COUNTY CLERK</u>				
Assets:				
Cash	\$ 3,868,453	\$ 5,070,480	\$ 1,298,377	\$ 7,640,556
Total assets	\$ 3,868,453	\$ 5,070,480	\$ 1,298,377	\$ 7,640,556
Liabilities:				
Due to beneficiaries	\$ 3,868,453	\$ 5,070,480	\$ 1,298,377	\$ 7,640,556
Total liabilities	\$ 3,868,453	\$ 5,070,480	\$ 1,298,377	\$ 7,640,556

ELLIS COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Balance September 30, 2020	Additions	Deductions	Balance September 30, 2021
<u>JUSTICE OF THE PEACE</u>				
Assets:				
Cash	\$ 54,249	\$ 17,869	\$ 15,985	\$ 56,133
Total assets	\$ 54,249	\$ 17,869	\$ 15,985	\$ 56,133
Liabilities:				
Due to other governments	\$ 54,249	\$ 17,869	\$ 15,985	\$ 56,133
Total liabilities	\$ 54,249	\$ 17,869	\$ 15,985	\$ 56,133
<u>JUVENILE PROBATION AND CORRECTIONS</u>				
Assets:				
Cash and investments	\$ 1,042,496	\$ 2,807,154	\$ 3,725,005	\$ 124,645
Total assets	\$ 1,042,496	\$ 2,807,154	\$ 3,725,005	\$ 124,645
Liabilities:				
Due to beneficiaries	\$ 1,042,496	\$ 2,807,154	\$ 3,725,005	\$ 124,645
Total liabilities	\$ 1,042,496	\$ 2,807,154	\$ 3,725,005	\$ 124,645
<u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Assets:				
Cash and investments	\$ 1,383,346	\$ 5,580,851	\$ 5,313,737	\$ 1,650,460
Total assets	\$ 1,383,346	\$ 5,580,851	\$ 5,313,737	\$ 1,650,460
Liabilities:				
Due to beneficiaries	\$ 1,383,346	\$ 5,580,851	\$ 5,313,737	\$ 1,650,460
Total liabilities	\$ 1,383,346	\$ 5,580,851	\$ 5,313,737	\$ 1,650,460

ELLIS COUNTY, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Balance September 30, 2020	Additions	Deductions	Balance September 30, 2021
<u>TOTAL - ALL FIDUCIARY FUNDS</u>				
Assets:				
Cash and investments	\$ 15,157,197	\$ 511,031,462	\$ 502,857,902	\$ 23,330,757
Total assets	<u>\$ 15,157,197</u>	<u>\$ 511,031,462</u>	<u>\$ 502,857,902</u>	<u>\$ 23,330,757</u>
Liabilities:				
Due to other governments	\$ 5,140,067	\$ 484,061,861	\$ 483,698,916	\$ 5,503,012
Due to beneficiaries	<u>10,017,130</u>	<u>26,969,601</u>	<u>19,158,986</u>	<u>17,827,745</u>
Total liabilities	<u>\$ 15,157,197</u>	<u>\$ 511,031,462</u>	<u>\$ 502,857,902</u>	<u>\$ 23,330,757</u>

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STATISTICAL SECTION

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STATISTICAL SECTION (Unaudited)

This part of the County of Ellis' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	139
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	147
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity	152
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 additional debt in the future.	
Demographic and Economic Information	155
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	157
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County's provides and the activities it performs.	

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

ELLIS COUNTY, TEXAS

NET POSITION BY COMPONENT
(Unaudited)
LAST TEN FISCAL YEARS

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities:					
Net investment in capital assets	\$ 20,020,454	\$ 20,916,060	\$ 21,185,185	\$ 23,768,768	\$ 24,590,631
Restricted	7,726,619	8,239,636	8,334,257	8,515,731	10,373,180
Unrestricted	<u>10,750,738</u>	<u>11,548,658</u>	<u>11,493,959</u>	<u>8,084,146</u>	<u>9,799,667</u>
Total governmental activities net position	<u>\$ 38,497,811</u>	<u>\$ 40,704,354</u>	<u>\$ 41,013,401</u>	<u>\$ 40,368,645</u>	<u>\$ 44,763,478</u>

TABLE 1

	Fiscal Year				
	2017	2018	2019	2020	2021
\$	26,508,311	\$ 25,245,573	\$ 25,271,242	\$ 26,321,632	\$ 30,452,998
	13,107,959	15,901,877	18,355,929	18,388,040	18,053,931
	<u>9,082,489</u>	<u>4,954,051</u>	<u>5,975,595</u>	<u>16,193,321</u>	<u>23,976,813</u>
\$	<u>48,698,759</u>	<u>\$ 46,101,501</u>	<u>\$ 49,602,766</u>	<u>\$ 60,902,993</u>	<u>\$ 72,483,742</u>

ELLIS COUNTY, TEXAS

CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016
EXPENSES					
Governmental activities:					
General government	\$ 12,646,463	\$ 12,417,075	\$ 13,424,500	\$ 14,107,098	\$ 14,549,324
Judicial	5,655,574	5,919,050	6,106,470	6,915,022	6,935,628
Public safety	19,371,604	20,049,301	20,577,661	20,192,070	21,233,512
Health and welfare	1,265,966	1,179,311	1,621,603	1,724,987	1,952,247
Conservation	190,068	194,076	188,110	196,292	203,102
Roads and highways	8,306,733	8,211,435	8,484,824	9,086,753	8,607,429
Community development	-	-	19,305	77,699	129,938
Interest on long-term debt	2,745,033	2,673,882	2,555,034	2,476,765	2,386,505
Total expenses	<u>50,181,441</u>	<u>50,644,130</u>	<u>52,977,507</u>	<u>54,776,686</u>	<u>55,997,685</u>
PROGRAM REVENUES					
Governmental activities:					
Fees, fines and charges for services:					
General government	2,872,892	3,084,879	3,363,159	3,815,288	3,824,960
Judicial	1,903,553	2,516,595	2,008,728	1,946,888	1,939,840
Public safety	709,275	771,412	582,809	631,212	555,579
Health and welfare	-	-	-	-	-
Conservation	-	-	-	-	-
Roads and highways	2,209,169	2,299,763	2,136,949	2,182,704	2,253,540
Operating grants and contributions	784,232	577,083	714,450	793,486	1,362,293
Capital grants and contributions	-	-	-	558,000	-
Total governmental activities program revenues	<u>8,479,121</u>	<u>9,249,732</u>	<u>8,806,095</u>	<u>9,927,578</u>	<u>9,936,212</u>
NET (EXPENSE) REVENUES	<u>(41,702,320)</u>	<u>(41,394,398)</u>	<u>(44,171,412)</u>	<u>(44,849,108)</u>	<u>(46,061,473)</u>
GENERAL REVENUES AND OTHER					
CHANGES IN NET POSITION					
Governmental activities:					
Property taxes	40,361,150	41,231,497	42,466,495	44,390,800	48,016,357
Investment earnings	51,111	37,120	30,455	40,720	167,681
Gain on sale of capital assets	-	402,282	-	-	-
Miscellaneous	1,457,271	1,930,042	2,378,985	2,365,193	2,272,268
Total general revenues	<u>41,869,532</u>	<u>43,600,941</u>	<u>44,875,935</u>	<u>46,796,713</u>	<u>50,456,306</u>
CHANGE IN NET POSITION	<u>\$ 167,212</u>	<u>\$ 2,206,543</u>	<u>\$ 704,523</u>	<u>\$ 1,947,605</u>	<u>\$ 4,394,833</u>
Prior period adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (395,476)</u>	<u>\$ (2,592,361)</u>	<u>\$ -</u>

Source: Comprehensive Annual Financial Report

TABLE 2

		Fiscal Year				
2017	2018	2019	2020	2021		
\$ 16,387,181	\$ 14,675,748	\$ 18,584,601	\$ 17,092,166	\$ 16,831,805		
7,620,975	8,376,205	8,701,862	8,673,284	8,142,848		
22,613,762	24,064,548	25,375,739	29,045,988	26,506,483		
2,168,973	3,581,715	3,311,277	3,117,524	6,475,518		
224,764	222,360	222,069	232,041	226,412		
9,022,986	9,734,881	9,684,723	8,342,532	11,520,888		
-	-	-	-	-		
<u>1,769,231</u>	<u>1,361,589</u>	<u>1,339,862</u>	<u>1,318,458</u>	<u>1,243,246</u>		
<u>59,807,872</u>	<u>62,017,046</u>	<u>67,220,133</u>	<u>67,821,994</u>	<u>70,947,200</u>		
3,587,594	4,371,130	4,117,974	4,757,996	6,328,103		
2,303,718	2,316,495	2,937,104	1,887,926	2,468,266		
601,173	647,749	671,030	943,889	500,459		
-	-	-	-	-		
-	-	-	-	-		
2,327,875	2,514,241	2,879,661	3,187,125	2,667,814		
343,761	209,294	374,162	3,973,094	3,162,302		
-	-	-	-	-		
<u>9,164,121</u>	<u>10,058,909</u>	<u>10,979,931</u>	<u>14,750,030</u>	<u>15,126,944</u>		
<u>(50,643,751)</u>	<u>(51,958,137)</u>	<u>(56,240,202)</u>	<u>(53,071,964)</u>	<u>(55,820,256)</u>		
51,615,060	51,615,060	54,917,800	60,646,272	64,968,975		
385,431	385,431	1,494,887	875,411	321,265		
-	-	-	82,501	257,632		
<u>2,578,541</u>	<u>2,578,541</u>	<u>2,333,618</u>	<u>1,045,965</u>	<u>1,097,171</u>		
<u>54,579,032</u>	<u>54,579,032</u>	<u>58,746,305</u>	<u>62,650,149</u>	<u>66,645,043</u>		
<u>\$ 3,935,281</u>	<u>\$ 2,620,895</u>	<u>\$ 2,506,103</u>	<u>\$ 9,578,185</u>	<u>\$ 10,824,787</u>		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 995,162</u>	<u>\$ 1,722,042</u>	<u>\$ -</u>		

ELLIS COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

(Unaudited)

LAST TEN FISCAL YEARS

(Modified accrual basis of accounting)

	2012	2013	2014	2015
General fund				
Unspendable	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Law enforcement	-	-	-	-
Assigned	610,757	-	-	-
Unreserved	-	-	-	-
Unassigned	<u>8,668,112</u>	<u>11,208,144</u>	<u>13,137,890</u>	<u>14,905,774</u>
Total general fund	<u>\$ 9,278,869</u>	<u>\$ 11,208,144</u>	<u>\$ 13,137,890</u>	<u>\$ 14,905,774</u>
Road and bridge funds				
Unreserved	\$ -	\$ -	\$ -	\$ -
Restricted for:				
Road and bridge	<u>2,552,772</u>	<u>2,843,913</u>	<u>3,220,754</u>	<u>3,761,632</u>
Total road & bridge	<u>\$ 2,552,772</u>	<u>\$ 2,843,913</u>	<u>\$ 3,220,754</u>	<u>\$ 3,761,632</u>
All other governmental funds				
Nonspendable:				
Prepaid items	\$ -	\$ -	\$ 9,035	\$ -
Restricted for:				
Public safety and law enforcement	1,723,468	2,204,109	1,997,427	1,513,330
Technology and Security	59,771	66,353	99,562	140,858
Records management	775,459	961,747	1,303,384	1,776,880
Other statutorily restricted	46,415	65,689	48,141	79,562
Debt service	2,534,907	2,097,825	1,664,989	1,243,469
Assigned for:				
Capital projects	<u>4,240,903</u>	<u>4,101,487</u>	<u>3,659,808</u>	<u>2,076,701</u>
Total other government funds	<u>\$ 9,380,923</u>	<u>\$ 9,497,210</u>	<u>\$ 8,782,346</u>	<u>\$ 6,830,800</u>

Source: Comprehensive Annual Financial Report

Note: The County implemented GASB Statement No. 54 in fiscal year 2011.

Total fund balances	<u>\$ 82,266,543</u>	<u>\$ 23,549,267</u>	<u>\$ 25,140,990</u>	<u>\$ 25,498,206</u>
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TABLE 3

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ -	\$ -	\$ -	\$ -	\$ 85,878	\$ 82,107
-	72,844	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,268,547</u>	<u>20,088,069</u>	<u>24,782,608</u>	<u>27,485,955</u>	<u>32,493,271</u>	<u>38,164,025</u>
<u>\$ 18,268,547</u>	<u>\$ 20,160,913</u>	<u>\$ 24,782,608</u>	<u>\$ 27,485,955</u>	<u>\$ 32,579,149</u>	<u>\$ 38,246,132</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>4,826,679</u>	<u>5,562,924</u>	<u>6,764,213</u>	<u>8,978,529</u>	<u>9,075,586</u>	<u>9,865,526</u>
<u>\$ 4,826,679</u>	<u>\$ 5,562,924</u>	<u>\$ 6,764,213</u>	<u>\$ 8,978,529</u>	<u>\$ 9,075,586</u>	<u>\$ 9,865,526</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,355,614	1,477,884	1,480,846	1,402,755	1,305,696	1,777,091
189,333	316,102	315,251	388,960	523,654	685,756
2,370,968	2,944,277	3,585,343	3,773,493	4,378,353	5,123,176
295,099	608,859	1,150,197	157,520	205,487	190,487
1,335,487	2,100,707	2,761,841	3,733,718	84,441	443,511
<u>1,986,394</u>	<u>2,185,435</u>	<u>2,548,137</u>	<u>2,906,918</u>	<u>10,171,619</u>	<u>12,571,773</u>
<u>\$ 7,532,895</u>	<u>\$ 9,633,264</u>	<u>\$ 11,841,615</u>	<u>\$ 12,363,364</u>	<u>\$ 16,669,250</u>	<u>\$ 20,791,794</u>
<u>\$ 30,628,121</u>	<u>\$ 35,357,101</u>	<u>\$ 43,388,436</u>	<u>\$ 48,827,848</u>	<u>\$ 58,323,985</u>	<u>\$ 68,903,452</u>

ELLIS COUNTY, TEXAS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
(Unaudited)
LAST TEN FISCAL YEARS

	2012	2013	2014	2015
REVENUES				
Property taxes	\$ 40,374,623	\$ 41,244,893	\$ 42,504,606	\$ 44,317,694
Intergovernmental	786,116	544,152	715,145	1,349,557
License and permits	2,106,952	2,205,257	2,130,728	2,193,111
Fees of office	3,812,980	3,990,280	4,302,451	4,700,295
Fines and forfeitures	1,628,557	2,367,016	1,559,185	1,694,795
Interest	51,111	37,120	30,455	40,720
Other	1,579,948	2,127,043	2,428,561	2,408,414
Total revenues	<u>50,340,287</u>	<u>52,515,761</u>	<u>53,671,131</u>	<u>56,704,586</u>
EXPENDITURES				
General government	10,972,028	10,701,581	11,727,351	12,790,588
Judicial	5,567,857	5,825,557	6,001,764	6,815,116
Public safety	17,269,298	18,555,235	18,343,595	17,955,288
Health and welfare	1,265,966	1,179,311	1,621,603	1,724,987
Conservation	189,848	194,331	188,569	194,736
Roads and highways	8,396,593	8,113,125	8,240,958	8,627,467
Community development	-	-	19,305	77,699
Capital Outlay	441,873	256,151	80,316	2,401,137
Debt service				
Principal	3,225,000	3,420,000	3,605,000	3,704,035
Interest	2,486,061	2,350,116	2,250,947	2,156,252
Bond issuance costs	-	-	-	-
Total expenditures	<u>49,814,524</u>	<u>50,595,407</u>	<u>52,079,408</u>	<u>56,447,305</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	525,763	1,920,354	1,591,723	257,281
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	416,349	-	-
Transfers in	141,000	72,000	88,900	971,600
Transfers out	(141,000)	(72,000)	(88,900)	(971,600)
Bonds issued	-	-	-	-
Refunding bonds issued	5,485,000	-	-	-
Capital leases	-	-	-	99,935
Premium on bonds issued	-	-	-	-
Payment to escrow agent	(5,424,834)	-	-	-
Total other financing sources (uses)	<u>60,166</u>	<u>416,349</u>	<u>-</u>	<u>99,935</u>
NET CHANGE IN FUND BALANCES	<u>\$ 585,929</u>	<u>\$ 2,336,703</u>	<u>\$ 1,591,723</u>	<u>\$ 357,216</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>11.7%</u>	<u>11.8%</u>	<u>11.4%</u>	<u>10.5%</u>

Source: Comprehensive Annual Financial Reports

TABLE 4

		Fiscal Year					
		2016	2017	2018	2019	2020	2021
\$	47,932,825	\$ 51,597,846	\$ 53,156,057	\$ 54,695,969	60,687,331	\$ 64,783,091	
	1,362,795	343,980	662,598	930,908	2,771,150	5,931,046	
	2,253,540	2,320,375	2,290,708	2,635,185	2,359,670	2,667,814	
	4,864,292	4,776,250	5,737,302	5,417,542	5,517,854	7,782,277	
	1,396,963	1,683,243	1,665,688	1,600,476	1,314,070	1,551,681	
	167,681	385,431	873,285	1,494,887	875,410	321,265	
	2,295,739	2,611,430	2,511,899	1,915,854	992,216	1,097,171	
	<u>60,273,835</u>	<u>63,718,555</u>	<u>66,897,537</u>	<u>68,690,821</u>	<u>74,517,701</u>	<u>84,134,345</u>	
	12,185,089	14,289,272	13,122,705	16,350,867	14,478,233	17,836,209	
	6,697,097	7,128,963	7,524,984	8,052,298	8,403,293	8,873,455	
	18,885,949	20,277,280	21,641,850	22,387,411	31,098,834	23,291,097	
	1,952,247	2,163,272	3,471,212	3,301,238	3,108,816	6,473,062	
	201,966	220,511	213,583	216,034	229,133	226,696	
	8,782,709	9,226,142	9,324,055	9,632,471	9,116,285	11,320,384	
	129,938	-	-	-	-	-	
	482,981	19,949	-	342,877	2,500,736	859,937	
	3,808,771	4,878,005	2,189,232	2,226,203	3,938,934	3,790,716	
	2,074,683	1,051,860	1,378,581	1,358,007	1,404,767	1,414,903	
	-	591,188	-	119,202	187,614	-	
	<u>55,201,430</u>	<u>59,846,442</u>	<u>58,866,202</u>	<u>63,986,608</u>	<u>74,466,645</u>	<u>74,086,459</u>	
	5,072,405	3,872,113	8,031,335	4,704,213	51,056	10,047,886	
	-	-	-	61,144	103,343	257,632	
	418,692	82,352	294,558	2,118,320	5,453,657	2,280,530	
	(418,692)	(82,352)	(294,558)	(2,118,320)	(5,453,657)	(2,280,530)	
	-	-	-	-	-	-	
	-	37,600,000	-	-	-	-	
	57,510	265,679	-	674,055	7,619,696	273,949	
	-	3,955,991	-	-	-	-	
	-	(40,964,803)	-	-	-	-	
	<u>57,510</u>	<u>856,867</u>	<u>-</u>	<u>735,199</u>	<u>7,723,039</u>	<u>531,581</u>	
\$	<u>5,129,915</u>	<u>4,728,980</u>	<u>8,031,335</u>	<u>5,439,412</u>	<u>7,774,095</u>	<u>10,579,467</u>	
	<u>10.9%</u>	<u>10.3%</u>	<u>6.1%</u>	<u>6.1%</u>	<u>8.5%</u>	<u>7.6%</u>	

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TABLE 5

ELLIS COUNTY, TEXAS

ASSESSED AND ESTIMATED ACTUAL VALUE
OF TAXABLE PROPERTY
(Unaudited)
LAST TEN YEARS

Tax Year	Real Property	Personal Property	Total Assessed Valuation	Total Direct Rate*	Estimated Actual Value
2012	10,921,955,252	2,251,629,234	13,173,584,486	0.4136	13,173,584,486
2013	11,096,681,357	2,290,554,033	13,387,235,390	0.4136	13,387,235,390
2014	11,742,385,459	2,296,298,455	14,038,683,914	0.4136	14,038,683,914
2015	12,681,759,502	2,513,065,932	15,194,825,434	0.4136	15,194,825,434
2016	13,555,451,518	2,640,025,972	16,195,477,490	0.4136	16,195,477,490
2017	14,982,788,000	2,608,409,082	17,591,197,082	0.4136	17,591,197,082
2018	15,385,447,194	3,936,243,546	19,321,690,740	0.3932	19,321,690,740
2019	17,695,238,870	4,396,654,095	22,091,892,965	0.360533	22,091,892,965
2020	14,450,010,564	8,675,902,855	23,125,913,419	0.363778	23,125,913,419
2021	8,675,902,855	14,450,010,564	23,125,913,419	0.363778	23,125,913,419

* The total direct rate applied to Ellis County's revenue base

ELLIS COUNTY, TEXAS

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(Unaudited)
LAST TEN YEARS

TAXING JURISDICTION	2012	2013	2014	2015
<u>DIRECT</u>				
COUNTY-WIDE:				
Ellis County	\$ 0.380091	\$ 0.380091	\$ 0.380091	\$ 0.380091
Farm to Market	0.033508	0.033508	0.033508	0.033508
Total	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>
<u>OVERLAPPING GOVERNMENTS</u>				
CITIES:				
Alma	-	-	-	-
Bardwell	0.251862	0.283560	0.296582	0.317670
Cedar Hill	0.695690	0.698760	0.698760	0.698760
Ennis	0.695000	0.695000	0.695000	0.669174
Ferris	0.687134	0.687134	0.687134	0.687134
Garrett	0.466566	0.445091	0.468793	0.500000
Glenn Heights	0.795000	0.795000	0.795000	0.793400
Grand Prairie	0.669998	0.669998	0.669998	0.669998
Italy	0.996060	1.011456	1.011600	0.974714
Mansfield	0.710000	0.710000	0.710000	0.710000
Maypearl	0.775978	0.830000	0.834661	0.594862
Midlothian	0.650000	0.658244	0.708244	0.708244
Milford	0.409146	0.500000	0.518596	0.510632
Oak Leaf	0.386480	0.386480	0.386480	0.386480
Ovilla	0.667500	0.671900	0.671900	0.700000
Palmer	0.689500	0.689500	0.689500	0.689500
Pecan Hill	0.321756	0.328544	0.319192	0.312110
Red Oak	0.649000	0.649000	0.649000	0.649000
Venus	0.900000	0.900000	0.893269	0.879918
Waxahachie	0.680000	0.680000	0.680000	0.680000
SCHOOL DISTRICTS:				
Avalon	1.232200	1.211000	1.220000	1.230000
Ennis	1.540000	1.540000	1.540000	1.540000
Ferris	1.310000	1.310000	1.325000	1.355000
Frost	1.255000	1.255000	0.124040	1.230750
Italy	1.246960	1.246960	1.246960	1.585000
Mayearl	1.359000	1.346590	1.346000	1.346000
Midlothian	1.540000	1.540000	1.540000	1.540000
Milford	1.170000	1.170000	1.170000	1.170000
Palmer	1.270000	1.270000	1.270000	1.533700
Red Oak	1.540000	1.540000	1.540000	1.540000
Waxahachie	1.428900	1.428900	1.428900	1.553900
SPECIAL DISTRICTS:				
EC ESD #1	0.077138	0.083333	0.083333	0.089000
EC ESD #2	0.095000	0.095000	0.095000	0.100000
EC ESD #3	0.030000	0.060000	0.060000	0.100000
EC ESD #4	0.030000	0.030000	0.030000	0.100000
EC ESD #5	0.030000	0.030000	0.030000	0.030000
EC ESD #6	0.050000	0.050000	0.050000	0.065000
EC ESD #7	0.030000	0.030000	0.030000	0.030000
EC ESD #8	0.100000	0.100000	0.100000	0.100000
EC ESD #9	0.030000	0.060000	0.060000	0.060000

Note: The tax rates are stated per \$100 assessed valuation

Source: Central Appraisal District of Ellis County

TABLE 6

2016	2017	2018	2019	2020	2021
\$ 0.380091	\$ 0.359713	\$ 0.338984	\$ 0.329557	\$ 0.320194	\$ 0.310708
0.033508	0.033508	0.031549	0.030976	0.030082	0.028630
<u>\$ 0.413599</u>	<u>\$ 0.393221</u>	<u>\$ 0.370533</u>	<u>\$ 0.360533</u>	<u>\$ 0.350276</u>	<u>\$ 0.339338</u>
0.250000	0.250000	0.250000	0.250000	0.250000	0.250000
0.336500	0.364098	0.364189	0.314247	0.261700	0.245700
0.698760	0.698760	0.697028	0.697028	0.688102	0.697029
0.699900	0.710000	0.710000	0.724473	0.724473	0.724473
0.687134	0.687134	0.687134	0.599843	0.608600	0.847300
0.500000	0.493196	0.500000	0.466299	0.413500	0.375307
0.935530	0.885434	0.879181	0.833523	0.004430	0.769146
0.669998	0.669998	0.669998	0.669998	0.669998	0.664998
0.926327	0.906439	0.852883	0.721586	0.630800	0.615474
0.710000	0.710000	0.710000	0.710000	0.690000	0.690000
0.972183	0.905106	0.814323	0.767114	0.649600	0.649600
0.708244	0.708244	0.708244	0.685000	0.675000	0.675000
0.495113	0.500000	0.457747	0.352671	0.352671	0.341106
0.363867	0.340645	0.308767	0.308767	0.315414	0.301542
0.700000	0.680399	0.660000	0.660000	0.660000	0.660000
0.689500	0.689500	0.750000	0.750000	0.750000	0.719361
0.324816	0.319359	0.321836	0.320959	0.301700	0.296572
0.649000	0.649000	0.705480	0.703645	0.703645	0.703645
0.879918	0.879918	0.879918	0.899918	0.838991	0.807224
0.680000	0.680000	0.680000	0.680000	0.660000	0.660000
1.233400	1.233400	1.230700	1.230700	1.027600	1.028120
1.540000	1.540000	1.540000	1.540000	1.469900	1.453700
1.355000	1.355000	1.517300	1.517300	1.313800	1.274300
1.220800	1.174250	1.592500	1.592500	1.232600	1.236690
1.584972	1.584972	1.519000	1.519000	1.296500	1.287000
1.317000	1.317000	1.289000	1.289000	1.174400	1.171700
1.540000	1.540000	1.540000	1.540000	1.379800	1.352000
1.170000	1.170000	1.170000	1.170000	0.972400	0.957700
1.475000	1.475000	1.435000	1.435000	1.330700	1.273600
1.540000	1.540000	1.540000	1.540000	1.359200	1.325600
1.553900	1.553900	1.553900	1.553900	1.365400	1.344200
0.089000	0.890000	0.091600	0.091600	0.084100	0.081189
0.100000	0.100000	0.100000	0.100000	0.099500	0.099500
0.100000	0.100000	0.100000	0.100000	0.093300	0.091653
0.100000	0.100000	0.100000	0.100000	0.100000	0.098800
0.030000	0.030000	0.030000	0.030000	0.030000	0.030000
0.075000	0.075000	0.075000	0.075000	0.071100	0.071100
0.030000	0.030000	0.030000	0.030000	0.286000	0.027929
0.100000	0.100000	0.100000	0.100000	0.100000	0.098461
0.060000	0.060000	0.060000	0.060000	0.060000	0.056315

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TABLE 7

ELLIS COUNTY, TEXAS

PRINCIPAL TAXPAYERS

(Unaudited)

SEPTEMBER 30, 2021

Name	Type of Business	2021 Assessed Valuations	Percentage of Total Assessed Valuation	2012 Assessed Valuations	Percentage of Total Assessed Valuation
Midlothian Energy LP	Utility	\$ 295,926,100	1.38%	\$ 335,328,070	2.50%
Oncor Electric Delivery Company	Utility	209,035,110	0.97%	-	0.00%
Bonbardier US Aerostructures LLC	Manufacturing Facility	164,859,080	0.77%	-	0.00%
Chaparral Steel Company	Steel Mill	153,152,582	0.71%	216,437,531	1.62%
Volkswagen Group of America, Inc.	Car Dealership	134,980,330	0.63%	-	0.00%
Target	Distribution Facility	133,235,369	0.62%	77,442,380	58.00%
Walgreen's Company	Distribution Facility	132,197,110	0.61%	228,567,450	1.71%
TXI Operations, L.P.	Cement Plant	118,496,700	0.55%	143,742,320	1.07%
HOLCIM (US), Inc.	Cement Plant	111,695,900	0.52%	111,044,010	0.83%
Sharka LLC	Manufacturing Facility	<u>109,782,726</u>	<u>0.51%</u>	<u>-</u>	<u>0.00%</u>
		<u>\$ 1,563,361,007</u>	<u>7.27%</u>	<u>\$ 1,112,561,761</u>	<u>65.73%</u>

Note: Total Assessed Valuation

Source: Ellis County Appraisal District

TABLE 8

ELLIS COUNTY, TEXAS

BUDGETED PROPERTY TAX LEVIES AND COLLECTIONS
(Unaudited)
LAST TEN YEARS

Fiscal Year		Total Tax Levy	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Current Tax Collections	% of Levy Collected In Fiscal Year		Total Tax Collections	% of Total Tax Collection To Tax Levy
2012	*	38,662,256	38,154,681	98.69%	658	38,155,339	98.69%
2013	*	40,514,980	39,930,918	98.56%	658	39,931,576	98.56%
2014	*	40,749,276	40,260,285	98.80%	4,414	40,264,699	98.81%
2015	*	41,834,674	41,422,425	99.01%	17,449	41,439,874	99.06%
2016	*	43,650,157	43,290,755	99.18%	13,786	43,304,540	99.21%
2017	*	47,182,235	46,743,059	99.07%	23,280	46,766,339	99.12%
2018	*	48,491,514	48,098,255	99.19%	62,847	48,161,102	99.32%
2019	*	49,637,927	49,254,094	99.23%	44,953	49,299,047	99.32%
2020	*	51,106,757	50,700,717	99.21%	6,499	50,707,216	99.22%
2021	*	60,881,197	60,331,920	99.10%	246,384	60,578,303	99.50%

* Does not include Tax Increment Reinvestment Zone levy and collection

TABLE 9

ELLIS COUNTY, TEXAS
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUES AND NET BONDED DEBT PER CAPITA
(Unaudited)
LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Values	General Bonded Debt	Less Amount Available in Debt Service Fund	Net Bonded Debt	Ratio of Bonded Debt to Assessed Values	Net Bonded Debt Per Capita	% of Total Tax Collection To Tax Levy
2012	152,380	\$ 13,173,584,486	\$ 58,968,120	\$ 2,534,907	\$ 56,433,213	0.43%	\$ 370	1.04%
2013	153,767	13,387,235,390	55,851,885	2,097,825	53,754,060	0.40%	350	0.98%
2014	155,971	14,038,683,914	52,596,668	1,664,989	50,931,679	0.36%	327	0.87%
2015	159,259	15,194,825,434	49,208,483	1,243,469	47,965,014	0.32%	301	0.80%
2016	163,391	16,195,477,490	45,753,171	1,335,487	44,417,684	0.27%	272	0.72%
2017	168,467	17,591,197,082	43,264,638	2,100,707	41,163,931	0.23%	244	0.65%
2018	173,636	19,321,690,740	41,175,483	2,031,044	39,144,439	0.20%	225	0.60%
2019	179,436	22,091,892,965	40,425,000	3,723,843	36,701,157	0.17%	205	0.54%
2020	191,039	23,125,913,419	33,200,000	522,794	32,677,206	0.14%	171	0.45%
2021	196,650	23,125,913,419	31,020,000	564,038	30,455,962	0.13%	154.87	0.41%

Notes:

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

(1) See Table 12 for population data.

(2) See Table 5 for taxable value of property data.

TABLE 10

ELLIS COUNTY, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
(Unaudited)
SEPTEMBER 30, 2021

TAXING JURISDICTION	TOTAL FUNDED DEBT	PERCENTAGE APPLICABLE TO NAMED GOVERNMENT	OVERLAPPING FUNDED NET DEBT
CITIES:			
Ennis	\$ 79,255,000	100.00%	79,255,000
Ferris	9,960,000	86.86%	8,651,256
Italy	4,611,000	100.00%	4,611,000
Maypearl	1,243,000	100.00%	1,243,000
Midlothian	90,762,061	100.00%	90,762,061
Milford	-	69.54%	-
Ovilla	3,435,000	92.48%	3,176,688
Palmer	2,525,000	100.00%	2,525,000
Red Oak	39,214,000	100.00%	39,214,000
Venus	8,385,000	21.60%	1,811,160
Waxahachie	197,590,000	100.00%	197,590,000
COUNTY-LINE CITIES:			
Cedar Hill	93,835,000	3.04%	2,852,584
Glenn Heights	13,630,000	35.13%	4,788,219
Grand Prairie	377,990,000	0.08%	302,392
Mansfield	151,135,000	0.76%	1,148,626
SCHOOL DISTRICTS:			
Avalon ISD	690,000	100.00%	690,000
Italy ISD	11,860,000	100.00%	11,860,000
Maypearl ISD	10,817,677	100.00%	10,817,677
Midlothian ISD	429,760,000	100.00%	429,760,000
Palmer ISD	16,498,000	100.00%	16,498,000
Red Oak ISD	94,795,000	100.00%	94,795,000
Waxahachie ISD	232,338,709	100.00%	232,338,709
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	101,494,620	98.93%	100,408,627
Ferris ISD	28,998,059	91.68%	26,585,420
Frost ISD	6,658,000	1.49%	99,204
Milford ISD	-	69.54%	-
TOTAL NET OVERLAPPING DEBT			1,242,933,746
Ellis County			<u>39,154,023</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 1,283,358,746</u>
TOTAL DIRECT AND OVERLAPPING DEBT PER CAPITA			\$ 7,125
TOTAL DIRECT AND OVERLAPPING DEBT % OF A.V.			6.52%

Overlapping debt is developed by taking the percentage of land mass of an entity within Ellis County, and then applying that percentage to the outstanding debt of that entity.

ELLIS COUNTY, TEXAS

COMPUTATION OF LEGAL DEBT MARGIN
(Unaudited)
SEPTEMBER 30, 2021

Assessed value of real property	\$ 8,675,902,855
Assessed value of personal and other property	<u>14,450,010,564</u>
 Total assessed value	 <u>\$ 23,125,913,419</u>

**Bonds issued under Article III,
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52, of the State Constitution to issue bonds payable from ad taxes for construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to the assessed valuation of real property in the county.

Debt limit, 25% of real property assessed value	\$ 2,168,975,714
 Amount of debt applicable to debt limit:	
Debt limit:	
Total bonded debt applicable	31,020,000
Less: assets in debt service fund available for payment of principal	 537,056 <u>30,482,944</u>
 Legal debt margin, bonds issued under Article III, Section 52 of the Texas Constitution	 <u>\$ 2,138,492,770</u>

TABLE 12

ELLIS COUNTY, TEXAS

DEMOGRAPHIC STATISTICS
(Unaudited)
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	Personal Income (thousands of dollars)	(2) Personal Income	(3) Median Age	(4) School Enrollment	(5) Unemployment Rate
2012	153,767	5,328,740	34,655	35.2	32,700	6.4%
2013	155,971	5,449,245	34,938	35.5	32,700	5.6%
2014	159,259	5,627,730	35,337	35.5	33,000	4.7%
2015	163,391	5,946,095	36,392	35.5	36,978	3.9%
2016	168,467	6,697,329	39,747	35.5	36,835	4.1%
2017	173,636	6,755,810	40,094	35.5	37,119	3.2%
2018	179,436	7,377,130	43,167	36.1	37,958	3.4%
2019	184,826	7,951,417	44,313	36.1	39,062	3.5%
2020	191,039	8,496,165	45,968	36.2	40,264	7.5%
2021	196,650	8,496,165	45,867	36.4	44,749	3.4%

Data sources:

- (1) U.S. Census Bureau
- (2) Texas Association of Counties
- (3) U.S. Bureau of Economic Analysis
- (4) statisticalatlas.com
- (5) U.S. Bureau of Labor Statistics

TABLE 13

ELLIS COUNTY, TEXAS

PRINCIPAL EMPLOYERS
(Unaudited)
CURRENT YEAR

Employer	2021			2012		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Wal-Mart Supercenters	1,248	1	2.38%	1,275	1	3.26%
TRIUMPH Aerostructures LLC	1,200	2	2.29%	-		
Waxahachie ISD	1,137	3	2.17%	1,029	2	2.63%
Midlothian ISD	958	4	1.83%	887	4	2.27%
Gerdau Steel	913	5	1.74%	1,000	3	2.55%
Red Oak ISD	832	6	1.59%	800	6	2.04%
Walgreen's Distribution Center	808	7	1.54%	850	5	2.17%
Ennis ISD	751	8	1.43%	737	7	1.88%
Dart Container Corp.	694	9	1.32%	700	8	1.79%
Baylor Scott&White at Waxahachie	652	10	1.24%	-		
Ellis County Government	522	11	1.00%	506	9	1.29%
	9,715		18.52%	7,784		19.89%
Total						
Total County Employment	52,456			39,144		

Sources: Total County Employment from Bureau of Labor Statistics

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TABLE 14

ELLIS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION
 (Unaudited)
 SEPTEMBER 30, 2021

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Number of courthouses	2	2	2	2	2	2	2	2	2	2
Number of sub-courthouses	3	3	3	3	3	3	3	3	3	3
Judicial										
District courtrooms	2	2	2	3	3	3	3	3	3	3
County court at law courtrooms	2	2	2	2	2	2	2	2	3	3
Juvenile courtrooms	1	1	1	1	1	1	1*	1*	1*	1
Justice courts	4	4	4	4	4	4	4	4	4	4
Public safety										
Number of jails	1	1	1	1	1	1	1	1	1	1
Bed capacity of jails	868	868	868	868	868	868	868	868	868	868
Health and welfare										
Number of offices	2	2	2	2	2	2	2	2	2	2
Conservation										
Number of offices	1	1	1	1	1	1	1	1	1	1
Roads and highways										
Number of bridges	165	165	165	165	165	165	165	149	149	147
Miles of hard surface road	786	786	786	786	786	786	840	835	740	987
Miles of gravel road	164	164	164	164	164	164	140	138	126	130

Source: Ellis County Internal Department Reports

* Shared with District Court

ELLIS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

(Unaudited)

SEPTEMBER 30, 2021

Function/Program	2012	2013	2014	2015
General government				
Number of a/p transactions	15,611	15,195	15,049	16,199
Flood plain/building permits	636	682	989	1,264
Aerobic septic permits	225	290	418	452
Other septic permits	201	208	221	191
Nuisance complaints	705	802	705	735
New subdivisions	21	27	31	51
Number of employees*	-	-	175	154
Judicial				
Hot check cases				
Number of checks processed	1,080	612	686	427
Number of theft by check cases filed	139	86	52	32
Number of employees	-	-	26	33
Public safety				
Number of 911 calls received	28,884	36,118	32,707	30,297
Average jail daily population	334	373	425	452
Jail bookings	5,131	5,279	4,870	4,742
Jail releases	5,178	5,451	4,798	4,666
Jail inmates at September 30	357	422	458	502
Number of employees	-	-	212	223
Transportation				
Roadway resurfacing (miles)	99.2	110.7	86.6	81.6
Mowing along roadways (equipment miles)	4,184	3,432	3,458	2,896
Ditch and culvert cleaning (miles)	139	121	47	81
Number of employees	-	-	62	62
Conservation				
Number of people served in programs	163,065	176,986	112,136	101,665
Number of employees	-	-	2	2
Health and welfare				
Number of applications filed	1,009	839	337	353
Number of cases approved	593	544	224	161
Number of employees	-	-	1	1

* Number of full time employees by function are not available prior to 2014

Data obtained from internal Ellis County departmental records.

TABLE 15

2016	2017	2018	2019	2020	2021
15,672	16,147	16,258	16,378	12,795	12,115
969	1,160	1,148	964	1,075	1,283
525	509	545	604	703	752
780	86	236	109	120	140
605	634	410	449	301	228
43	41	69	39	51	66
183	166	170	164	192	192
380	331	412	171	85	36
17	17	43	8	-	0
39	38	42	42	35	49
40,321	33,311	33,094	33,946	36,519	40,365
465	497	501	447	365	415
4,740	5,136	5,475	5,547	3,662	4,149
4,752	5,070	5,110	5,519	3,601	3,964
464	527	496	462	353	545
230	241	245	244	261	265
88.1	133.8	134.0	141.0	193.2	153.3
2,510	2,142	2,226	2,649	2,739	4,088
159	191	168	117	117	131
62	66	64	65	61	66
87,176	87,176	96,389	96,908	97,101	97,782
2	8	5	5	7	7
372	354	260	335	313	201
172	185	148	178	190	122
2	2	2	2*	2	2

ELLIS COUNTY, TEXAS

RATIO OF OUTSTANDING DEBT BY TYPE
(Unaudited)
LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Values	General Obligation Bonded Debt	Limited Tax Refunding and Capital Leases	Tax Notes	Total Primary Government	Percentage of Personal Income*	Per Capita*
2012	153,767	13,173,584,486	58,968,120	3,153,518	-	62,121,638	11.66	404
2013	155,971	13,387,235,390	55,851,885	3,408,684	-	59,260,569	10.88	380
2014	159,259	14,038,683,914	52,596,668	3,593,684	-	56,190,352	9.98	353
2015	163,391	15,194,825,434	49,208,483	3,592,786	-	52,801,269	8.88	323
2016	168,467	16,195,477,490	45,753,171	3,557,709	-	49,310,880	7.36	293
2017	173,636	17,591,197,082	43,264,638	4,242,941	-	47,507,579	7.03	274
2018	179,436	19,321,690,740	41,175,483	2,452,965	-	43,628,448	5.91	243
2019	184,826	22,091,892,965	40,425,000	1,598,037	5,100,000	47,123,037	5.93	255
2020	191,039	23,125,913,419	33,200,000	9,734,523	-	42,934,523	4.29	191
2021	196,650	23,125,913,419	31,020,000	5,232,964	-	36,252,964	4.29	184

Notes:

- (1) See Table 9 for Population and Assessed Values.
 - (2) General Obligation Bonded Debt: Located on the CAFR- Under Long term debt (General Obligation Bonds plus Refunding Bonds)
 - (3) Limited Tax Refunding and Capital Leases: Located on the CAFR Pg. 25 under Reconciliation of Government -Wide and Fund Financial Statements.
 - (4) Tax Notes: FY20 Paid off \$5,134,170 on 09/14/2020 (Principal plus Interest). JE 98871 - I&S Payment.
 - (5) Total Primary Government: Sum of column G, I and J.
 - (6) Percentage of Personal Income: Total Primary Government divided by Personal Income on Table 12.
 - (7) Per Capita: Total Primary Government divided by Population.
- * See Schedule of Demographic and Economic Statistics Table for personal income and population data.