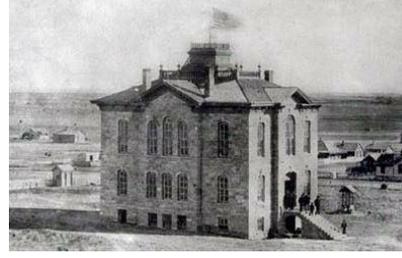


ELLIS COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

SEPTEMBER 30, 2022

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
Patricha Cryer
Martine Hamby
Renee Mitchell

Michele Henson
Wendy Hernandez
Amber West
Michelle Mejorado

ELLIS COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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INTRODUCTORY SECTION



Ellis County Auditor's Office

Janet S. Martin, CPA, CFE
County Auditor

Staci Parr
First Assistant Auditor

Internal Audit

DeVonda Spurlock, CFE
Internal Audit Lead

Wendy Hernandez
Assistant Auditor

Javier Gonzalez
Assistant Auditor

Ryan Garrett
Assistant Auditor

Bernadine Mejia
Assistant Auditor

Transaction Audit

Michelle Mejorado
Transaction Audit Lead

Martine Hamby
Assistant Auditor

Barbara Anglen
Assistant Auditor

Melanie Dowdle
Assistant Auditor

July 31, 2023

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, 2022, 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, 2022, 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, 2022, 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 2022 approximate population is 202,678. 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, election administration, tax collection services, 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 as defined in the Texas Local Government Code 111 Subchapter A. 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, data collection centers, 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 revenue 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 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 State and Local Fiscal Recovery (SLFRF) 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. Ellis County received \$35,900,284 in SLFRF funds between FY2021 and FY2022. 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 and the Wayne McCollum Detention Center, approximately \$10 million to assist Ellis County not for profits organizations with recovery, and assistance to other government agencies in Ellis County with infrastructure.

Capital improvements throughout the County will include up to \$25 million in new facility investments for Ellis County Central, Justice of Peace 2 facility which will also house Constable 2 along with our Texas Agrilife facility. The current Courts and Administration Building expansion including a parking facility and central jury room. All capital improvements are being accomplished without addition debt and without raising the Interest and Sinking debt tax rate.

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 Assessor 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 5, 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 Assessor Collector is elected for a four-year term and responsible assessing property taxes based on values determined by the Ellis County Appraisal District using the tax rate adopted by Commissioners' Court. The

Tax Assessor Collector is also 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, 2021. This was the twenty fifth 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 and 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

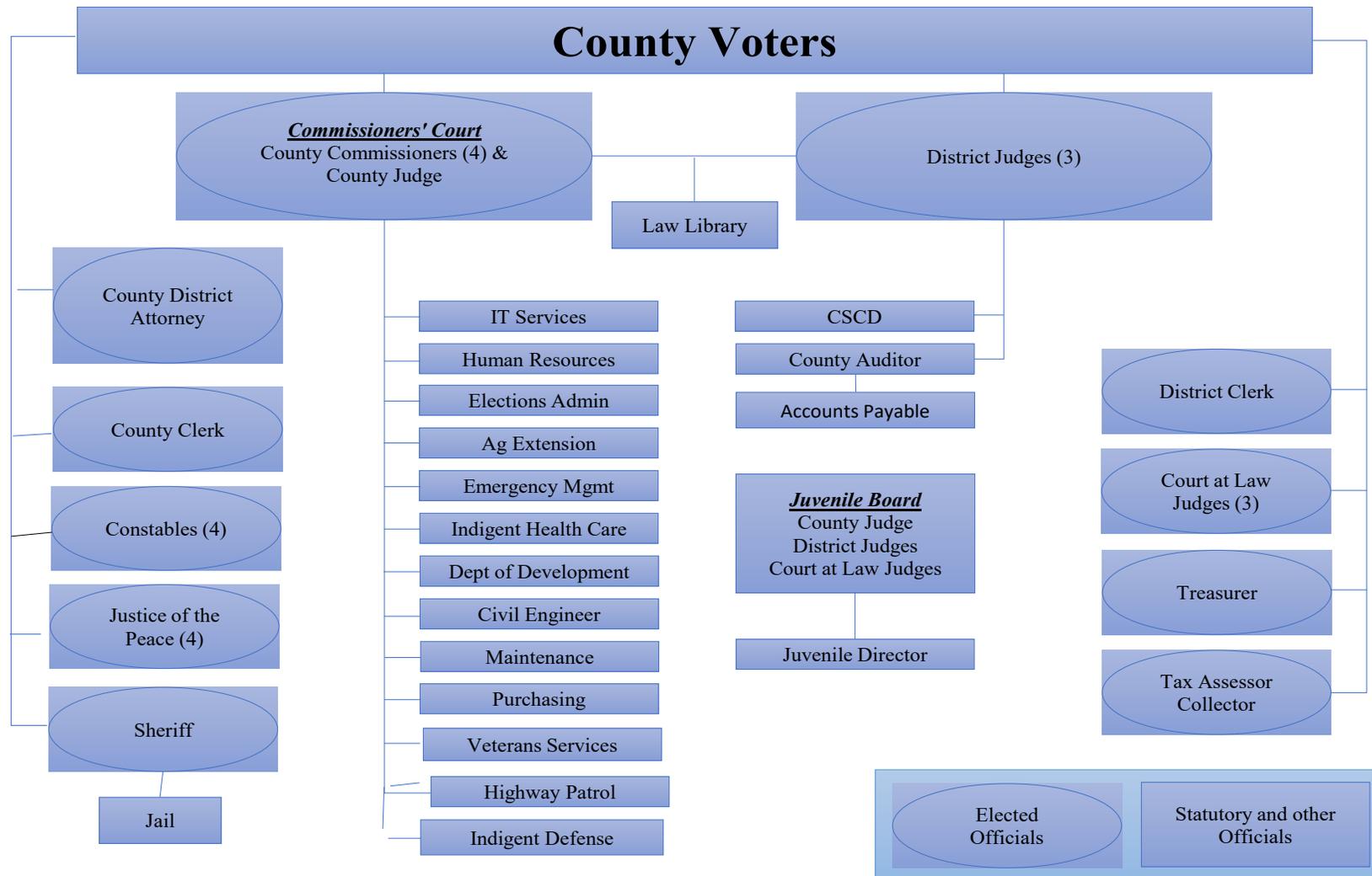
Ellis County
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrill

Executive Director/CEO



ELLIS COUNTY, TEXAS
PRINCIPAL OFFICIALS
SEPTEMBER 30, 2022

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 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
Terry May
Curtis Polk, Jr.
Mike Jones
Hector Verdin
Chelsea Hurley

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Ellis County, Texas (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above 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 the County, as of September 30, 2022, 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.

We did not audit the financial statements of the Ellis County Rural Rail Transportation District (the ECRRTD), which is a discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the ECRRTD is based solely on the report of the other auditors.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the financial statements, in 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

As discussed in Note 15 to the basic financial statements, the County adjusted its beginning net position as of September 30, 2021, to reflect the impact of the implementation of Government Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this change.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, and Texas County and District Retirement System pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and nonmajor budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The 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 and nonmajor budgetary comparison information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Boucher, Morgan & Young

Granbury, Texas

July 31, 2023

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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, 2022. 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 \$78,732,386 (*net position*). Of this amount, \$26,664,786 (*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 \$6,248,644.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$68,905,419, an increase of \$1,967 in comparison with the prior year increase of \$10,579,467. This increase was more than the prior year's increase primarily due to an increase in tax revenue. \$39,646,856 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 \$39,646,856 or 57.54% of total General Fund expenditures.
- The County's total bonded long-term debt decreased by \$2,265,000 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 51 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 and the ARPA grant Fund which are major funds. Data from the other 49 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 pages 21 - 23 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 24 – 56 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 57 – 71 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 72 – 145 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 \$78,732,386 at the close of the most recent fiscal year.

Ellis County’s investment in capital assets (e.g., land, buildings, machinery and equipment, right-to-use assets - copiers), less any related debt used to acquire those assets that is still outstanding, is 39% 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	
	2022	2021
Current and other assets	\$ 113,177,269	\$ 92,604,875
Net pension asset	7,803,525	-
Capital assets	68,366,380	68,414,898
Total assets	189,347,174	161,019,773
Total deferred outflows of resources	12,873,743	15,428,619
Long-term liabilities	59,471,891	76,122,256
Other liabilities	6,433,091	4,312,050
Total liabilities	65,904,982	80,434,306
Total deferred inflows of resources	57,583,549	23,530,344
Net position:		
Net investment in capital assets	30,995,511	30,452,998
Restricted	21,072,089	18,053,931
Unrestricted	26,664,786	23,976,813
Total net position	\$ 78,732,386	\$ 72,483,742

An additional portion of Ellis County’s net position, \$21,072,089 or 26.76%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$26,664,786 or 33.87%, 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.

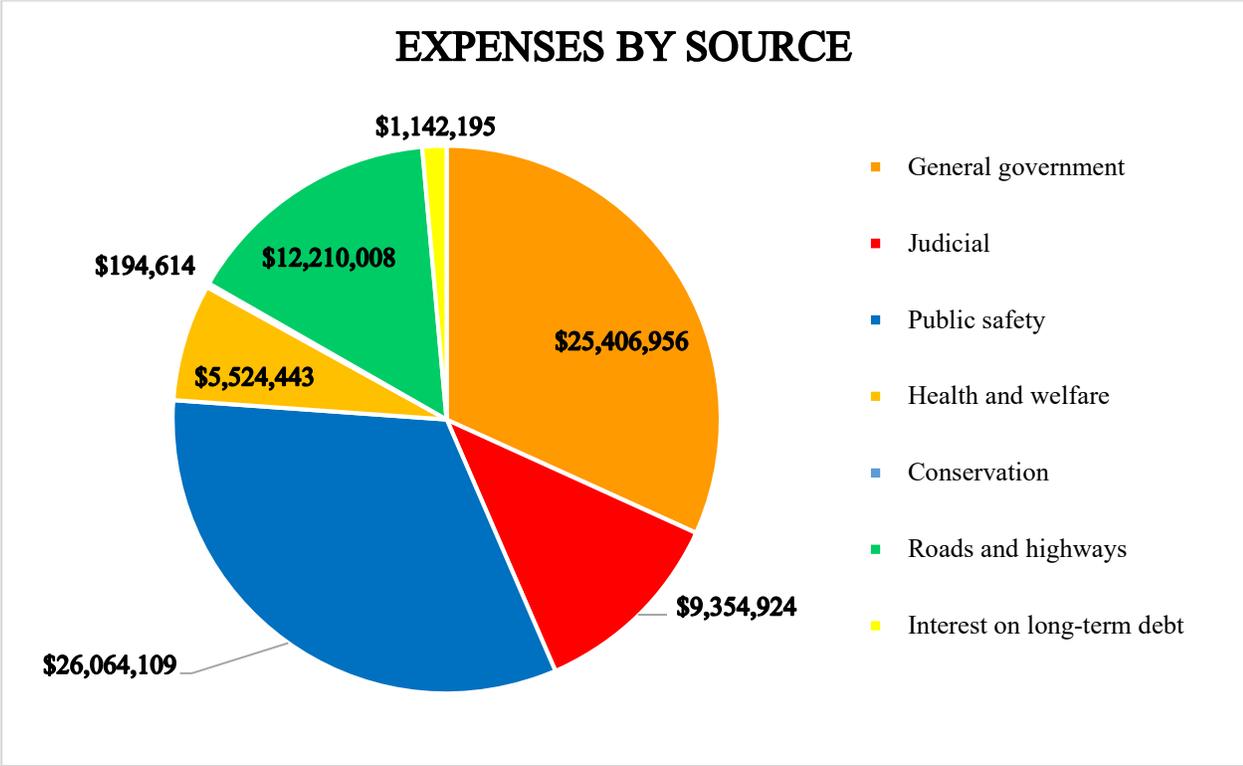
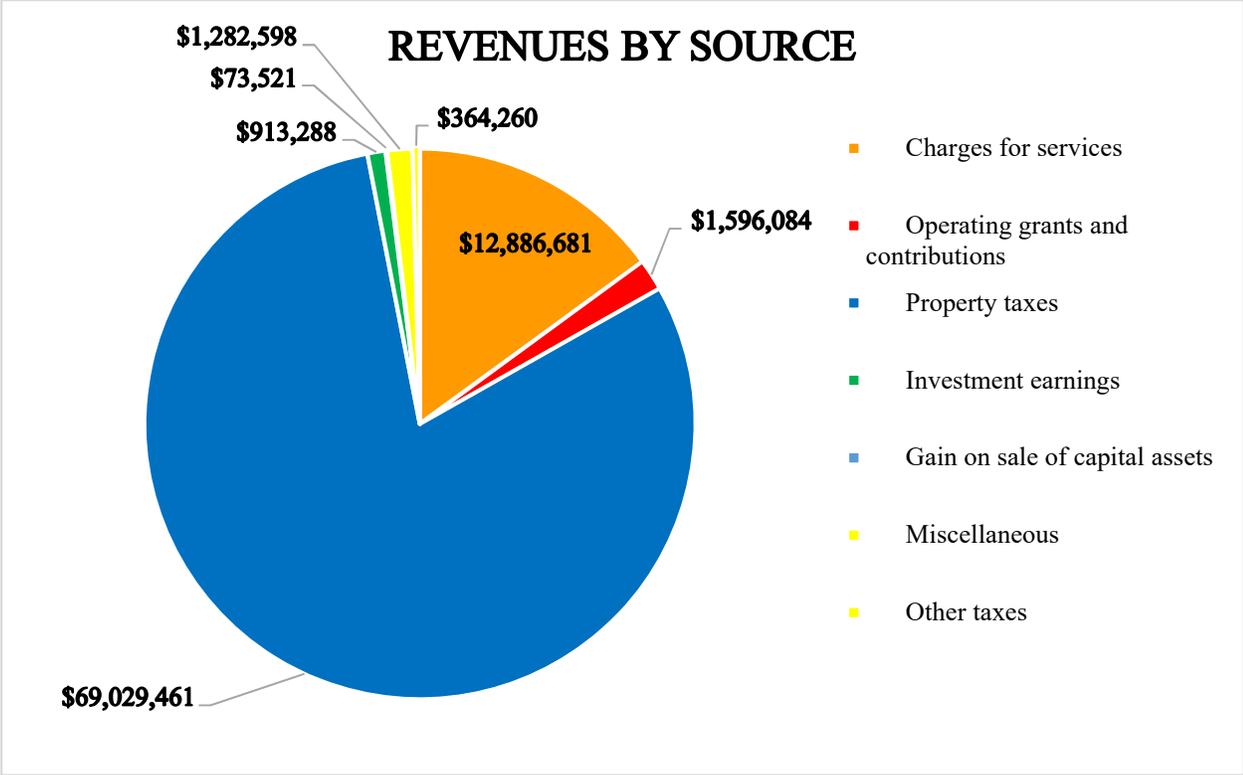
Governmental activities. Governmental activities increased Ellis County’s net position by \$6,248,644.

Property taxes increased by \$4,606,857 (7.56%) during the year. This result is mainly due to an increase in assessed taxable values.

Expenses increased in 2022 by \$8,950,049 (12.62%). This increase can be attributed mostly to increases of \$8,575,151 in general government.

Ellis County’s Changes in Net Position

	Governmental Activities	
	2022	2021
REVENUES		
Program revenues:		
Charges for services	\$ 12,886,681	\$ 11,964,642
Operating grants and contributions	1,596,084	3,162,302
General revenues:		
Property taxes	69,029,461	64,653,683
Investment earnings	913,288	321,265
Gain on sale of capital assets	73,521	257,632
Miscellaneous	1,282,598	1,097,171
Other taxes	364,260	315,292
Total Revenues	86,145,893	81,771,987
EXPENSES		
General government	25,406,956	16,831,805
Judicial	9,354,924	8,142,848
Public safety	26,064,109	26,506,483
Health and welfare	5,524,443	6,475,518
Conservation	194,614	226,412
Roads and highways	12,210,008	11,520,888
Interest on long-term debt	1,142,195	1,243,246
Total Expenses	79,897,249	70,947,200
INCREASE (DECREASE) IN NET POSITION	6,248,644	10,824,787
NET POSITION, BEGINNING	72,483,742	60,902,993
PRIOR PERIOD ADJUSTMENT	-	755,962
NET POSITION, ENDING	\$ 78,732,386	\$ 72,483,742



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 \$39,657,592. 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 \$1,477,548 during the current fiscal year. This increase is primarily due to a \$4,665,549 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 \$928,057, or 1.50%, when compared with the original budget. The actual revenue collections were less than budgeted amounts by \$327,098.

The General Fund's final revised expenditure budget was approximately \$759,977 greater than the figure originally adopted, an increase of about 1.17%. 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 \$3,978,114 less than the revised budget total, or about 6.03% 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, 2022, amounts to \$68,366,380 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and right-to-use assets – copiers.

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

	Governmental Activities	
	2022	2021
Land	\$ 2,010,679	\$ 2,010,679
Construction in progress	2,468,470	1,748,475
Buildings and improvements	48,896,500	51,030,540
Machinery and equipment	14,874,368	13,625,204
Right-to-use assets - copiers	116,363	100,088
Total	\$ 68,366,380	\$ 68,514,986

The County had the following additions to capital assets:

Construction in progress	\$ 719,995
Buildings and improvements	744,839
Machinery and equipment	3,845,025
Right-to-use assets - copiers	51,113

Additional information on Ellis County's capital assets can be found in Note 6 on page 37 of this report.

Long-term debt

At the end of the current fiscal year, Ellis County had total debt outstanding of \$39,759,368, the largest portion of which is related to General Obligation Bonds.

Ellis County's Outstanding Debt

General Obligation Bonds

	Governmental Activities	
	2022	2021
Refunding Bonds	\$ 31,392,326	\$ 33,921,059
Total	\$ 31,392,326	\$ 33,921,059

The County also had financed purchase leases of \$5,860,698, right-to-use leases of \$117,845 and compensated absences of \$2,388,499.

The County's overall debt decreased \$1,560,108 from the prior year due primarily to principal payments made totaling \$2,966,890 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 7 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 2022. 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 2021, the fund balance was \$38,246,132 or 62.85% of adopted general fund expenditure budgets, and for the end of fiscal year 2022, the fund balance was \$39,723,680 or 58.57%. For the fiscal year 2021 and 2022, 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 27.44% increase in assessed values over the prior year. The assessed value increased from \$24,870,226,757 to \$31,694,093,562. The County previously maintained the same tax rate of 0.413599 for 5 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, then to .360533 for the fiscal year 2020, and again to .350276 for the fiscal year 2021. Fiscal year 2022 saw another decrease in the tax rate by .010938 bringing the rate to .339338 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 0.016852. The portion committed to farm to market is .028630. Estimated revenues and expenditures for the fiscal year 2022 are \$67,822,930 for the General Fund. Property taxes account for 85.19% 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 575 full-time positions and 36 part-time positions. The County believes it is important to be able to recruit and retain valuable staff by ensuring competitive compensation rates. An 8% increase was included in the 2022 Budget for most staff.

Benefits

The County provides pension benefits for all eligible employees through TCDRS. Contribution rates increased in the County from 11.0% to 11.97% in the 2022 Budget year. The employee contribution rate is 7%.

All of these factors were considered in preparing Ellis County’s budget for the 2022 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, 2022

	Primary Government	Component Unit
	Governmental Activities	Ellis County Rural Rail Transportation District
ASSETS		
Cash and investments	\$ 108,775,722	\$ 207,428
Taxes receivable, net of allowance	1,369,595	-
Other receivables, net of allowance	2,965,864	-
Prepaid items	66,088	-
Capital assets, net		
Not subject to depreciation/amortization	4,479,149	-
Subject to depreciation/amortization	63,887,231	8,278,870
Net pension asset	7,803,525	-
Total assets	<u>189,347,174</u>	<u>8,486,298</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	7,012,932	-
Deferred outflows related to OPEB	4,867,374	-
Deferred charge on refunding	993,437	-
Total deferred outflows of resources	<u>12,873,743</u>	<u>-</u>
LIABILITIES		
Accounts payable	3,541,075	40,365
Accrued liabilities	2,143,246	-
Accrued interest	307,252	-
Due to other governments	441,518	-
Noncurrent liabilities:		
Due within one year	4,309,618	-
Due in more than one year	35,449,750	-
Total OPEB liability	<u>19,712,523</u>	<u>-</u>
Total liabilities	<u>65,904,982</u>	<u>40,365</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	16,437,945	-
Deferred inflows related to OPEB	7,003,376	-
Unavailable revenue - grants	<u>34,142,228</u>	<u>-</u>
Total deferred inflows of resources	<u>57,583,549</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	30,995,511	8,278,870
Restricted for:		
Road and bridge	10,757,447	-
Public safety	244,271	-
Law enforcement	2,049,661	-
Technology and security	849,338	-
Records management	5,447,538	-
Other statutorily restricted funds	366,034	-
Debt service	1,357,800	-
Maintenance and capital projects	-	36,571
Unrestricted	<u>26,664,786</u>	<u>130,492</u>
Total net position	<u>\$ 78,732,386</u>	<u>\$ 8,445,933</u>

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

ELLIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General government	\$ 25,406,956	\$ 5,834,478	\$ 320,898	\$ -
Judicial	9,354,924	3,268,394	422,102	-
Public safety	26,064,109	751,618	346,439	-
Health and welfare	5,524,443	-	-	-
Conservation	194,614	-	-	-
Roads and highways	12,210,008	3,032,191	506,645	-
Interest	1,142,195	-	-	-
Total governmental activities	<u>79,897,249</u>	<u>12,886,681</u>	<u>1,596,084</u>	<u>-</u>
 Total primary government	<u>\$ 79,897,249</u>	<u>\$ 12,886,681</u>	<u>\$ 1,596,084</u>	<u>\$ -</u>
 Component Unit:				
ECRRTD	\$ 584,675	\$ 133,744	\$ -	\$ 53,594
Total component unit	<u>\$ 584,675</u>	<u>\$ 133,744</u>	<u>\$ -</u>	<u>\$ 53,594</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

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
\$ (19,251,580)	\$ -
(5,664,428)	-
(24,966,052)	-
(5,524,443)	-
(194,614)	-
(8,671,172)	-
(1,142,195)	-
<u>(65,414,484)</u>	<u>-</u>
<u>(65,414,484)</u>	<u>-</u>
<u>-</u>	<u>(397,337)</u>
<u>-</u>	<u>(397,337)</u>
65,513,914	-
3,515,547	-
364,260	-
73,521	-
1,282,598	1,000
913,288	1,881
<u>71,663,128</u>	<u>2,881</u>
<u>6,248,644</u>	<u>(394,456)</u>
<u>72,483,742</u>	<u>8,840,389</u>
<u>\$ 78,732,386</u>	<u>\$ 8,445,933</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, 2022

	General	ARPA Grant Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 43,972,074	\$ 35,537,115	\$ 29,266,533	\$ 108,775,722
Taxes receivable, net of allowance	1,030,817	-	338,778	1,369,595
Due from other funds	42,550	150,000	1,317,339	1,509,889
Other receivables, net of allowance	2,965,864	-	-	2,965,864
Prepaid items	66,088	-	-	66,088
Total assets	\$ 48,077,393	\$ 35,687,115	\$ 30,922,650	\$ 114,687,158
LIABILITIES				
Accounts payable	2,039,468	-	1,501,607	3,541,075
Accrued liabilities	1,964,076	-	179,170	2,143,246
Due to other funds	150,000	1,282,812	77,077	1,509,889
Due to other governments	441,518	-	-	441,518
Total liabilities	4,595,062	1,282,812	1,757,854	7,635,728
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	794,446	-	245,132	1,039,578
Unavailable revenue-fines	2,964,205	-	-	2,964,205
Unearned revenue-grants	-	34,142,228	-	34,142,228
Total deferred inflows of resources	3,758,651	34,142,228	245,132	38,146,011
FUND BALANCES				
Nonspendable:				
Prepaid items	66,088	-	-	66,088
Restricted:				
Road and bridge	-	-	10,621,855	10,621,855
Public safety	-	-	244,271	244,271
Law enforcement	-	-	2,049,661	2,049,661
Technology and security	-	-	849,338	849,338
Records management	-	-	5,447,538	5,447,538
Other statutorily restricted funds	-	262,075	103,959	366,034
Debt service	-	-	605,687	605,687
Assigned:				
Capital projects	-	-	9,008,091	9,008,091
Unassigned	39,657,592	-	(10,736)	39,646,856
Total fund balances	39,723,680	262,075	28,919,664	68,905,419
Total liabilities, deferred inflows of resources, and fund balances	\$ 48,077,393	\$ 35,687,115	\$ 30,922,650	\$ 114,687,158

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

ELLIS COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total fund balances - governmental funds balance sheet	\$	68,905,419
Amounts reported for governmental activities in the statement of net position are different because:		
Capital and right-to-use assets, net of related depreciation/amortization used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.		68,366,380
Revenues earned but not available within sixty days of the year-end are recorded as deferred inflows in the fund financial statements.		4,003,783
The statement of net position includes the County's proportionate share of the TCDRS net pension liability as well as certain pension-related transactions accounted for as deferred inflows and outflows of resources.		
Net pension asset	7,803,525	
Deferred retirement contributions	2,753,713	
Deferred investment experience	(16,437,945)	
Deferred assumption/input changes	3,902,172	
Deferred actual vs. assumption	357,047	(1,621,488)
The statement of net position includes the County's proportionate share of the TCDRS OPEB liability as well as certain OPEB-related transactions accounted for as deferred inflows and outflows of resources.		
Net OPEB liability	(19,712,523)	
Deferred OPEB contributions	417,556	
Deferred assumption/input changes	1,612,471	
Deferred actual vs. assumption	(4,166,029)	(21,848,525)
Compensated absences are not due and payable in the current period and therefore are not reported in the fund financial statements.		(2,388,499)
Noncurrent liabilities and related balances are not due and payable in the current period and therefore are not reported in the funds.		
Bonds payable	(28,755,000)	
Financed purchase liabilities	(5,860,698)	
Lease liabilities	(117,845)	
Accrued interest payable	(307,252)	
Premium on bonds payable	(2,637,326)	
Deferred loss on refunding	993,437	(36,684,684)
Net position of governmental activities	\$	<u>78,732,386</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, 2022

	General	ARPA Grant Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 53,639,201	\$ -	\$ 15,809,439	\$ 69,448,640
Intergovernmental	848,189	243,484	646,151	1,737,824
Licenses and permits	-	-	2,972,513	2,972,513
Fees of office	5,756,402	-	1,665,854	7,422,256
Fines and forfeitures	976,319	-	470,077	1,446,396
Interest earnings	426,438	256,076	230,773	913,287
Other	890,282	-	392,842	1,283,124
Total revenues	<u>62,536,831</u>	<u>499,560</u>	<u>22,187,649</u>	<u>85,224,040</u>
EXPENDITURES				
Current:				
General government	17,951,482	231,034	6,252,093	24,434,609
Judicial	9,488,470	-	518,803	10,007,273
Public safety	25,780,196	-	27,804	25,808,000
Health and welfare	5,530,321	-	-	5,530,321
Conservation	202,644	-	-	202,644
Roads and highways	-	-	9,955,214	9,955,214
Capital outlay	2,637,994	-	3,899,049	6,537,043
Debt service:				
Principal	341,293	-	2,361,864	2,703,157
Interest and fiscal charges	37,503	-	1,163,478	1,200,981
Total expenditures	<u>61,969,903</u>	<u>231,034</u>	<u>24,178,305</u>	<u>86,379,242</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>566,928</u>	<u>268,526</u>	<u>(1,990,656)</u>	<u>(1,155,202)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	7,945	-	65,576	73,521
Issuance of financed purchase liabilities	1,032,535	-	-	1,032,535
Issuance of right-to-use lease liabilities	44,991	-	6,122	51,113
Transfers in	12,450	-	379,247	391,697
Transfers out	(187,301)	(12,450)	(191,946)	(391,697)
Total other financing sources (uses)	<u>910,620</u>	<u>(12,450)</u>	<u>258,999</u>	<u>1,157,169</u>
NET CHANGE IN FUND BALANCES	1,477,548	256,076	(1,731,657)	1,967
FUND BALANCES, BEGINNING	<u>38,246,132</u>	<u>5,999</u>	<u>30,651,321</u>	<u>68,903,452</u>
FUND BALANCES, ENDING	<u>\$ 39,723,680</u>	<u>\$ 262,075</u>	<u>\$ 28,919,664</u>	<u>\$ 68,905,419</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, 2022

Net change in fund balances - total governmental funds \$ 1,967

Amounts reported for governmental activities in the Statement of Activities are different because:

Depreciation/amortization expense on capital and right-to-use assets is reported in the statement of activities and does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds. (5,509,578)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful life. 5,360,972

Certain revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds. 848,332

The issuance of noncurrent liabilities and related balances provide current financial resources to governmental funds, while the repayment of the long-term liabilities uses the current financial resources. Neither transaction, however, has any effect on net position. 1,783,899

Interest payable for noncurrent liabilities are not due in the current period and are therefore not reported as expenditures in the governmental funds. (105,604)

Net pension and OPEB liabilities as well as the related deferred inflows and outflows of resources generated from those balances are not payable from current resources and therefore, are not reported in the governmental funds. These balances increased (decreased) by this amount. 4,091,702

Current year changes in compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (223,046)

Change in net position of governmental activities \$ 6,248,644

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, 2022

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 24,702,222
Total assets	24,702,222
LIABILITIES	
Due to other government agencies	15,517,220
Held for others	7,184,787
Due to general fund	14,643
Total liabilities	22,716,650
NET POSITION	
Restricted for:	
Individuals, organization and other governments	1,985,572
Total net position	1,985,572

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

ELLIS COUNTY, TEXAS
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Total Custodial Funds
<u>ADDITIONS</u>	
Property tax collections for other governments	\$ 526,996,717
Vehicle registration fees collected for state	53,245,872
Custodial accounts for minors	628,981
Judicial/statutory ordered collections due to others	2,272,342
CSCD and TJJJ receipts	9,013,301
Collateral and all bonds	690,508
Inmate commissary deposits	1,721,945
Custodial accounts not for minors	12,771,475
Seizures by law enforcement agencies	-
Local provider participation fund	13,483,815
Levees	98,658
Interest earnings	146,894
Total earnings	621,070,508
<u>DEDUCTIONS</u>	
Property taxes due to other governments	527,028,326
Vehicle registration due to state	53,263,693
Custodial accounts for minors	2,651,649
Payments due under judicial order/statute	2,272,884
CSCD and TJJJ disbursements	8,856,600
Collateral and all bonds	691,426
Inmate commissary funds	1,725,545
Custodial accounts not for minors	10,810,397
Seizures by local law enforcement agencies	3
Local provider participation fund	13,498,458
Levees	103,274
Total deductions	620,902,255
Net increase in fiduciary net position	168,253
Net position-beginning of year, as previously reported	-
Restatement adjustment (Note 15)	1,817,319
Net position-beginning, as restated	1,817,319
Net position - ending	\$ 1,985,572

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, 2022

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, 2022

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. 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 funds:

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.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

The ARPA Grant Fund is used for the receipt and expenditure of funds received under the American Rescue Plan Act.

Additionally, the government reports the following fund types:

Governmental 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 Funds which accounts for revenues and expenditures specifically designated for the maintenance and construction of County roads and bridges.

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.

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, 2022

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, 2022.

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 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
Right-to-use assets - copiers	1 - 5

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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.

Bonds Payable

In the government-wide financial statements, bonds payable are reported as noncurrent 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, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Implementation of New Standard – GASB Statement No. 87, Leases

In the current fiscal year, the County implemented GASB 87, *Leases*. Implementation is reflected in the financial statements and the notes to the financial statements. There was no effect on beginning net position due to the implementation of this standard.

The Statement was issued in June 2017 and provides better information of financial statements to the users by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the lease. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Leases

The County is a lessee for noncancellable leases of copiers. The County recognizes a lease liability, reported with noncurrent liabilities, and a right-to-use asset reported with capital assets in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, purchase option price that the County is reasonably certain to exercise, lease incentives receivable from the lessor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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 assets 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 assets 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, 2022

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, 2022

2. 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.

3. 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 Range. 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.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2022

3. DEPOSITS AND INVESTMENTS (continued)

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:

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, 2022, all of the County's \$1,674,724 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, 2022

3. DEPOSITS AND INVESTMENTS (continued)

As of September 30, 2022, 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	1,674,724	N/A	N/A	N/A	N/A	NR
Cash in bank - Fiduciary	22,409,259	N/A	N/A	N/A	N/A	NR
Total cash	<u>24,083,983</u>					
Investments:						
<i>Certificates of deposit</i>						
Ameriprise	7,925,000	7.24%	2,225,000	5,700,000	427	NR
Total certificates of deposit	<u>7,925,000</u>					
<i>Local government investment pools</i>						
Texas Class	12,581,057	11.50%	N/A	N/A	82	AAAm
TexStar	4,752,057	4.34%	N/A	N/A	42	AAAm
TexStar - Fiduciary	716,446	0.65%	N/A	N/A	42	AAAm
Texas Range	2,036,411	1.86%	N/A	N/A	30	AAAm
TexPool Prime	42,595,991	38.94%	N/A	N/A	14	AAAm
Lone Star	37,210,482	34.02%	N/A	N/A	86	AAAm
Lone Star - Fiduciary	1,576,517	1.44%	N/A	N/A	86	AAAm
Total local government investment pools	<u>101,468,961</u>					
Total Investments	<u>109,393,961</u>	100.00%				
Total Cash and Investments	<u>133,477,944</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, 2022

4. 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, 2022, was \$0.339338 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 \$21,523,748,150 for 2021, which funds 2022, are as follows:

General Maintenance and Operations Rate:		
Interest and Sinking (Debt Rate)	\$	0.016852
Operations Rate		0.293856
Farm to Market Rate		<u>0.028630</u>
Total Tax Rate	\$	<u><u>0.339338</u></u>

5. RECEIVABLES AND DEFERRED INFLOWS OF RESOURCES

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

	General	Nonmajor Funds	Total
Receivables:			
Taxes	\$ 1,230,386	\$ 404,405	\$ 1,634,791
Other	<u>29,643,713</u>	<u>-</u>	<u>29,643,713</u>
Gross receivables	30,874,099	404,405	31,278,504
Less: allowance for uncollectibles	<u>(26,877,418)</u>	<u>(65,627)</u>	<u>(26,943,045)</u>
Net Total Receivables	<u><u>\$ 3,996,681</u></u>	<u><u>\$ 338,778</u></u>	<u><u>\$ 4,335,459</u></u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

6. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022, was as follows:

	Restated Beginning Balance*	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,010,679	\$ -	\$ -	\$ 2,010,679
Construction in progress	<u>1,748,475</u>	<u>719,995</u>	<u>-</u>	<u>2,468,470</u>
Total capital assets, not being depreciated	<u>3,759,154</u>	<u>719,995</u>	<u>-</u>	<u>4,479,149</u>
Capital assets, being depreciated/amortized				
Buildings and improvements	98,038,107	744,839	-	98,782,946
Machinery and equipment	29,989,141	3,845,025	(170,200)	33,663,966
Right-to-use assets - copiers*	<u>100,088</u>	<u>51,113</u>	<u>-</u>	<u>151,201</u>
Total capital and right-to-use assets, being depreciated/amortized	<u>128,127,336</u>	<u>4,640,977</u>	<u>(170,200)</u>	<u>132,598,113</u>
Less accumulated depreciation/amortization for:				
Buildings and improvements	47,007,567	2,878,879	-	49,886,446
Machinery and equipment	16,363,937	2,595,861	(170,200)	18,789,598
Right-to-use assets - copiers*	<u>-</u>	<u>34,838</u>	<u>-</u>	<u>34,838</u>
Total accumulated depreciation/amortization	<u>63,371,504</u>	<u>5,509,578</u>	<u>(170,200)</u>	<u>68,710,882</u>
Total capital assets, being depreciated, net	<u>64,755,832</u>	<u>(1,298,266)</u>	<u>-</u>	<u>63,887,231</u>
Total capital assets, net	<u>\$ 68,514,986</u>	<u>\$ (578,271)</u>	<u>-</u>	<u>\$ 68,366,380</u>

* Restated due to the implementation of GASB 87, *Leases*

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

Governmental activities:	
General government	\$ 1,695,245
Judicial	77,335
Public safety	1,120,201
Roads and highways	<u>2,616,797</u>
Total depreciation/amortization expense - governmental activities	<u>\$ 5,509,578</u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

7. NONCURRENT LIABILITIES

The following is a summary of the changes in the County’s noncurrent liabilities for the year ended September 30, 2022:

	Restated Balance 10/1/2021*	Increases	Decreases	Balance 9/30/2022	Due Within One Year
Premium on issuance	\$ 2,901,059	\$ -	\$ 263,733	\$ 2,637,326	-
Refunding bonds	31,020,000	-	2,265,000	28,755,000	2,375,000
Financed purchases	5,232,964	1,032,535	404,801	5,860,698	1,280,242
Lease liability	100,088	51,113	33,356	117,845	38,562
Compensated absences	2,165,453	764,409	541,363	2,388,499	615,814
Net pension liability (asset)	10,003,193	-	17,806,718	(7,803,525)	-
Total OPEB liability	<u>24,799,587</u>	<u>-</u>	<u>5,087,064</u>	<u>19,712,523</u>	<u>-</u>
Totals	<u>\$ 76,222,344</u>	<u>\$ 1,848,057</u>	<u>\$ 26,402,035</u>	<u>\$ 51,668,366</u>	<u>\$ 4,309,618</u>

* Restated due to the implementation of GASB 87, *Leases*

A. Bonds Payable

General Obligation Refunding 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. Bond premiums and deferred losses on refundings are amortized using the effective interest method.

The County has one General Obligation Refunding bond, dated October 25, 2016, due in annual installments through February 2032, bearing interest at rates of 2% to 5%.

The annual requirements to pay principal and interest on the bonds payable outstanding as of September 30, 2022, are as follows:

Year Ended September 30,	General Obligations		Total Requirements
	Principal	Interest	
2023	\$ 2,375,000	\$ 1,037,263	\$ 3,412,263
2024	2,495,000	915,513	3,410,513
2025	2,625,000	787,513	3,412,513
2026	2,725,000	691,531	3,416,531
2027	2,810,000	604,375	3,414,375
2028-2032	<u>15,725,000</u>	<u>1,345,812</u>	<u>17,070,812</u>
Total	<u>\$ 28,755,000</u>	<u>\$ 5,382,007</u>	<u>\$ 34,137,007</u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

7. NONCURRENT LIABILITIES (continued)

B. Financed Purchases

The County has financed the purchase of their fleet, other vehicles, and miscellaneous equipment. These financed purchases are due in annual installments of principal and interest with terms ranging from 3 – 6 years, maturing from November 2022 through October 2029 and bear interest at rates ranging from 2.59% to 4.35%

The annual requirements to pay principal and interest on the financed purchases outstanding as of September 30, 2022, are as follows:

Year Ending September 30,	Financed Purchases		Total
	Principal	Interest	Requirements
2023	\$ 1,280,242	\$ 175,444	\$ 1,455,686
2024	913,341	134,366	1,047,707
2025	1,080,117	107,003	1,187,120
2026	488,540	74,247	562,787
2027	502,561	60,226	562,787
Thereafter	1,595,897	92,468	1,688,365
Total	\$ 5,860,698	\$ 643,754	\$ 6,504,452

The value of equipment that was finance purchased at the end of the current fiscal year was \$10,265,295 and had accumulated depreciation of \$3,224,225.

C. Lease Liabilities

The County has entered into multiple lease agreements as a lessee. The leases allow the County the right to use copiers over the term of the lease. The County is required to make monthly payments at its incremental borrowing rate, which was computed at the beginning of each fiscal year based on the weighted average yield rate of outstanding noncurrent liabilities. The lease rate was 3.31% with terms ranging from 12 to 53 months.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

7. NONCURRENT LIABILITIES (continued)

C. Lease Liabilities (continued)

The annual requirements to pay principal and interest on the lease liabilities outstanding as of September 30, 2022, are as follows:

Year Ending September 30,	Lease Liabilities		Total Requirements
	Principal	Interest	
2023	\$ 38,562	\$ 3,317	\$ 41,879
2024	39,593	2,028	41,621
2025	35,821	706	36,527
2026	3,869	37	3,906
Total	\$ 117,845	\$ 6,088	\$ 123,933

The value of the right-to-use assets as of the end of the current fiscal year was \$151,201 and had accumulated amortization of \$34,838.

8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of September 30, 2022, is as follows:

	General	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Receivables	\$ 42,550	\$ 150,000	\$ 1,317,339	\$ 1,509,889
Payables	(150,000)	(1,282,812)	(77,077)	(1,509,889)
Total	\$ (107,450)	\$ (1,132,812)	\$ 1,240,262	\$ -

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, 2022

8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

The composition of interfund transfers as of September 30, 2022, is as follows:

	General	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Transfers in	\$ 12,450	\$ -	\$ 379,247	\$ 391,697
Transfers out	(187,301)	(12,450)	(191,946)	(391,697)
Total	\$ (174,851)	\$ (12,450)	\$ 187,301	\$ -

Transfers were used to; (1) provide funding for additional personnel needed in the statutorily required Law Library Fund (\$95,292); (2) reimburse the General Fund for expenditures that were funded by the ARPA Grant Fund (\$12,450); (3) distribute lateral road funds received to each farm to market precinct (\$59,678); (4) provide funding to each Lateral Road Precinct, to assist in funding the completion of ongoing projects (\$92,009) 5) to distribute seized property from the Sherriff Seizure fund to the Sheriff Drug Forfeiture Fund (\$132,268).

9. 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, 2022, 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.

10. 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.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2022

11. 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.

12. 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 (ACFR) 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.

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.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

12. DEFINED BENEFIT PENSION PLAN (continued)

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	342
Inactive employees entitled to but not yet receiving benefits	535
Active employees	<u>555</u>
	<u>1,432</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 12.6% and 11.9% in calendar years 2021 and 2022, respectively. The County's contributions to TCDRS for the year ended September 30, 2022 were \$3,685,299 and were equal to the required contributions.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

12. DEFINED BENEFIT PENSION PLAN (continued)

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, 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, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	4.70% per year
Investment rate of return	7.50%, net of investment expenses, including inflation

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

Depositing members	135% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of the Pub-2010 General Employees Amount- Weighted Mortality Table for females, projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% of the Pub-2010 General Disabled Retirees Amount-Weighted Morality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2021 were based on the results of an actuarial experience study over the years 2017 - 2021, 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. 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, 2022

12. 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 2022 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%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
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%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6% per Cliffwater's 2022 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, 2022

12. 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 12/31/2020	\$ 130,411,290	\$ 120,408,097	\$ 10,003,193
Changes for the year:			
Service cost	4,458,695	-	4,458,695
Interest on total pension liability ⁽¹⁾	10,004,857	-	10,004,857
Effect of plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(54,918)	-	(54,918)
Effect of assumptions changes or inputs	118,490	-	118,490
Refund of contributions	(560,272)	(560,272)	-
Benefit payments	(6,014,394)	(6,014,394)	-
Administrative expenses	-	(79,078)	79,078
Member contributions	-	2,198,347	(2,198,347)
Net investment income	-	26,383,132	(26,383,132)
Employer contributions	-	3,814,206	(3,814,206)
Other ⁽³⁾	-	17,234	(17,234)
Balance as of 12/31/2021	<u>\$ 138,363,748</u>	<u>\$ 146,167,273</u>	<u>\$ (7,803,525)</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, 2022

12. 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	\$ 158,253,732	\$ 138,363,748	\$ 121,892,531
Fiduciary net position	146,167,273	146,167,273	146,167,273
Net pension liability/(asset)	\$ 12,086,459	\$ (7,803,525)	\$ (24,274,742)

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, 2022, the County recognized a pension expense of \$661,418. At September 30, 2022, 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	\$ -	\$ 357,047
Changes of assumptions	-	3,902,172
Net difference between projected and actual earnings	16,437,945	-
Contributions made subsequent to measurement date	-	2,753,713
Total	\$ 16,437,945	\$ 7,012,932

\$2,753,713 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, 2023. 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, 2022

12. DEFINED BENEFIT PENSION PLAN (continued)

<u>Year Ending</u> <u>Ending September 30,</u>	
2022	(1,492,751)
2023	(3,307,161)
2024	(3,927,737)
2025	(3,451,077)
2026	-
Thereafter	-

13. 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 with 20 years of service, 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, once eligible. 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, 2022**

13. 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, 2022, were \$417,556, 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	40
Active members	<u>423</u>
Total	<u><u>463</u></u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2021
Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	1.84% as of December 31, 2021
Inflation Rate	2.50%
Salary Increases	0.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with males rates multiplied by 135% and females rates multiplied by 120%. Those rates projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.
Health care trend rates	Medical and Drug: Initial rate of 7.00% declining to an ultimate rate of 4.15% after 13 years Medicare Supplement: Initial rate of 5.30% declining to an ultimate rate of 4.15% after 12 years
Participation rates	45% for employees who retire prior to the attainment of age 65; 30% for employees who are 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 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. The demographic and salary increase assumptions were updated to reflect the 2021 TCDRS experience study and the methodology for determining service cost was updated to accrue the benefit over each employee's service with Ellis County. Additionally, updates were made to reflect requiring members to enroll in Medicare once eligible, and to change the Medicare benefit offering from continuing on the County's plan over to a choice of Medicare Supplements.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

13. 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 1.84% (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 \$19,712,523 was measured as of September 30, 2022, and was determined by an actuarial valuation as of December 31, 2021.

Total OPEB Liability	
Service cost	\$ 1,359,127
Interest on the total OPEB liability	504,696
Changes of benefit terms	(1,632,934)
Difference between expected and actual experience of the total OPEB liability	(2,431,414)
Changes of assumptions	(2,397,856)
Benefit payments	<u>(488,683)</u>
Net change in total OPEB liability	(5,087,064)
Total OPEB liability - beginning	<u>24,799,587</u>
Total OPEB liability - ending	<u><u>\$ 19,712,523</u></u>

Changes of assumptions reflect a change in the discount rate from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021.

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 (1.84%) in measuring the total OPEB liability.

	1% Decrease 0.84%	Current Discount Rate Assumption 1.84%	1% Increase 2.84%
Total OPEB liability	\$ 22,545,548	\$ 19,712,523	\$ 17,353,945

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

13. 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.

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's total OPEB liability \$	16,842,346	\$ 19,712,523	\$ 23,323,553

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense/(benefit) of (\$62,339). At September 30, 2022, the County reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 4,166,029
Changes in assumptions	1,612,471	-
Contributions subsequent to the measurement date	<u>417,556</u>	<u>-</u>
Total	<u>\$ 2,030,027</u>	<u>\$ 4,166,029</u>

\$417,556 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, 2023. Other amounts of the reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>For the Year Ending September 30,</u>	
2023	\$ (293,228)
2024	(293,228)
2025	(293,228)
2026	(364,498)
2027	(411,460)
Thereafter	<u>(897,916)</u>
	<u><u>\$ (2,553,558)</u></u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

14. 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, 2022, the County abated taxes totaling \$1,643,747 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 2022 amounted to \$1,643,747

15. ADJUSTMENT TO BEGINNING NET POSITION

GASB Statement No. 84, *Fiduciary Activities*, was implemented in the current year. The required changes are reflected in the County's financial statements and notes to those statements. Implementation of GASB Statement No. 84 resulted in a restatement of the prior period net position of Fiduciary Activities:

Net Position at September 30, 2021, as previously reported	\$ -
Addition of Net Position as calculated pursuant to GASB 84	<u>1,817,319</u>
Net Position at September 30, 2021, as restated	<u><u>\$ 1,817,319</u></u>

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS SEPTEMBER 30, 2022

16. RECENT ACCOUNTING PRONOUNCEMENTS

The County has considered the following GASB statements effective in fiscal years 2022 and beyond are listed as follows:

GASB Statement No. 87, *Leases (GASB 87)*, is effective for the County beginning fiscal year 2022. Establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement were originally effective for reporting periods beginning after December 2019; however, issuance of GASB Statement 95, Postponement of the effective dates of Certain Authoritative Guidance (GASB 95), extended the effective date of GASB 87 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 87 was implemented in the County's 2022 financial statements with no impact to amounts reported under previous standards.

GASB Statement No. 91, *Conduit Debt Obligations (GASB 91)*, provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with 1) commitments extended by issuers, 2) arrangements associated with conduit debt obligations, and 3) related note disclosures. The requirements of this statement were originally effective for reporting periods beginning after December 15, 2020; however, issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance (GASB 95), extended the effective date of GASB 91 to reporting periods beginning after December 15, 2021, with earlier application encouraged. GASB 91 will be implemented in the County's fiscal year 2023 financial statements and the impact has not yet been determined.

GASB Statement No. 92, *Omnibus 2020 (GASB 92)*, enhances comparability in accounting and financial reporting by addressing practice issues that have been identified during implementation and application of certain GASB pronouncements. The requirements for parts of this statement were originally effective for reporting periods beginning after June 15, 2020; however, issuance of GAS Statement No. 95 Postponement of the Effective Dates of Certain Authoritative Guidance (GASB 95) extended the effective date of GASB 92 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 92 was implemented in the County's fiscal year 2022 financial statements with no impact to amounts previously reported.

GASB Statement No. 93, *Replacement of Interbank Offered Rates (GASB 93)*, addresses accounting and financial reporting implications that result from the replacement of an Interbank Offered Rate (IBOR). The requirements of this statement were originally effective for reporting periods beginning after June 15, 2020; however, issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance (GASB 95), extended the effective date of GASB 93 to reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 93 was implemented in the County's fiscal year 2022 financial statements with no impact to amounts previously reported.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

16. RECENT ACCOUNTING PRONOUNCEMENTS (continued)

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements (GASB 94)*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements and provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 94 will be implemented in the County's fiscal year 2023 financial statements and the impact has not yet been determined.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (GASB 96)*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. The statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments; and 4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for reporting periods beginning after June 15, 2022, with earlier application encouraged. GASB 96 will be implemented in the County's fiscal year 2023 financial statements and the impact has not yet been determined.

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 (GASB 97)*, increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. It also provides for 1) mitigation of costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements and 2) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. The requirements of paragraph 4 of this statement were effective immediately upon issuance in June 2020. All other requirements of this statement are effective for reporting periods beginning after June 15, 2021, with earlier application encouraged. GASB 97 was implemented in the County's fiscal year 2022 financial statements with no impact to amounts previously reported.

ELLIS COUNTY, TEXAS

NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

16. RECENT ACCOUNTING PRONOUNCEMENTS (continued)

GASB Statement No. 99, *Omnibus 2022 (GASB 99)*, enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing 1) practice issues that have been identified during implementation and application of certain GASB statements and 2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. These requirements were implemented in the County's fiscal year 2022 financial statements with no impact to amounts previously reported. The requirements related to leases were implemented in the County's fiscal year 2022 financial statements in conjunction with GASB 87 as discussed in Note 1. The requirements related to PPP's and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. These requirements for GASB 99 will be implemented in the County's fiscal year 2023 financial statements and the impact has not yet been determined. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The requirements for GASB 99 will be implemented in the County's fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections (GASB 100)*, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement 1) defines accounting changes and corrections or errors; 2) prescribes the accounting and financial reporting for each type of accounting change and error corrections; and 3) clarifies required note disclosures. The requirements of this statement are effective for reporting periods beginning after June 15, 2023, with earlier application encouraged. GASB 100 will be implemented in the County fiscal year 2024 financial statements and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences (GASB 101)*, improves information needs of financial statements users by updating the recognition and measurement guidance for compensated absences under a unified model and amending certain previously required disclosures. The requirements of this statement are effective for reporting periods beginning after December 15, 2023, with earlier application encouraged. GASB 101 will be implemented in the County's fiscal year 2025 financial statements and the impact has not yet been determined.

**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, 2022

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem tax	\$ 53,620,307	\$ 53,620,307	\$ 53,274,941	\$ (345,366)
Mixed drink tax	250,000	250,000	364,260	114,260
Total taxes	<u>53,870,307</u>	<u>53,870,307</u>	<u>53,639,201</u>	<u>(231,106)</u>
Intergovernmental:				
Attorney fee reimbursement	200,000	200,000	123,325	(76,675)
Task force on indigent defense	148,000	148,000	61,570	(86,430)
Other	555,337	556,188	663,294	107,106
Total intergovernmental	<u>903,337</u>	<u>904,188</u>	<u>848,189</u>	<u>(55,999)</u>
Fees of Office:				
District Clerk	418,865	418,865	607,202	188,337
County Clerk	1,956,725	1,956,725	2,107,466	150,741
Sheriff	211,850	211,850	231,991	20,141
County Attorney	36,930	36,930	17,406	(19,524)
Tax Collector	1,002,550	1,002,550	1,605,840	603,290
County Court-At-Law	7,000	7,000	4,120	(2,880)
Justice of the Peace, Precinct #1	52,900	52,900	34,592	(18,308)
Justice of the Peace, Precinct #2	84,420	84,420	63,407	(21,013)
Justice of the Peace, Precinct #3	41,500	41,500	24,390	(17,110)
Justice of the Peace, Precinct #4	45,750	45,750	43,346	(2,404)
Constable, Precinct #1	28,250	27,550	40,310	12,760
Constable, Precinct #2	52,700	52,000	77,550	25,550
Constable, Precinct #3	31,700	31,000	45,761	14,761
Constable, Precinct #4	32,200	31,500	53,553	22,053
Elections	160,650	160,650	164,995	4,345
Public Works Administration	513,500	513,500	634,473	120,973
Total Fees of Office	<u>4,677,490</u>	<u>4,674,690</u>	<u>5,756,402</u>	<u>1,081,712</u>
Fines and forfeitures	<u>1,280,000</u>	<u>1,280,000</u>	<u>976,319</u>	<u>(303,681)</u>
Interest earnings	<u>375,000</u>	<u>375,000</u>	<u>426,438</u>	<u>51,438</u>
Miscellaneous:				
Jail pay phone commission	200,000	200,000	279,192	79,192
Miscellaneous	629,738	1,559,744	611,090	(948,654)
Total miscellaneous	<u>829,738</u>	<u>1,759,744</u>	<u>890,282</u>	<u>(869,462)</u>
Total revenues	<u>61,935,872</u>	<u>62,863,929</u>	<u>62,536,831</u>	<u>(327,098)</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
GENERAL GOVERNMENT				
County Clerk:				
Salaries & related expenditures	1,281,824	1,281,824	1,171,432	110,392
Operating expenditures	52,640	45,622	41,883	3,739
Capital expenditures	4,000	11,018	10,187	831
Total County Clerk	<u>1,338,464</u>	<u>1,338,464</u>	<u>1,223,502</u>	<u>114,962</u>
County Judge:				
Salaries & related expenditures	374,584	374,584	328,887	45,697
Operating expenditures	15,950	15,950	10,063	5,887
Automobile expenditures	3,850	3,850	2,773	1,077
Capital expenditures	4,000	4,000	442	3,558
Total County Judge	<u>398,384</u>	<u>398,384</u>	<u>342,165</u>	<u>56,219</u>
Juvenile Services:				
Salaries & related expenditures	1,247,300	1,247,300	1,312,015	(64,715)
Operating expenditures	-	-	1,136,094	(1,136,094)
Total Juvenile Services	<u>1,247,300</u>	<u>1,247,300</u>	<u>2,448,109</u>	<u>(1,200,809)</u>
Department of Development:				
Salaries & related expenditures	917,710	917,610	918,425	(815)
Operating expenditures	154,300	146,700	34,179	112,521
Capital expenditures	6,500	15,300	13,551	1,749
Automobile expenditures	19,500	18,400	17,922	478
Total Department of Development	<u>1,098,010</u>	<u>1,098,010</u>	<u>984,077</u>	<u>113,933</u>
Service Officer:				
Salaries & related expenditures	124,710	124,710	125,724	(1,014)
Operating expenditures	4,900	5,459	403	5,056
Capital expenditures	1,700	1,350	-	1,350
Total Service Officer	<u>129,610</u>	<u>130,169</u>	<u>126,127</u>	<u>4,042</u>
Commissioners:				
Salaries & related expenditures	549,220	549,220	540,717	8,503
Total Commissioners	<u>549,220</u>	<u>549,220</u>	<u>540,717</u>	<u>8,503</u>
Nondepartmental:				
Salaries & related expenditures	1,434,600	1,436,341	1,328,069	108,272
Insurance/Legal Fees	202,000	167,000	131,556	35,444
Tax Appraisal Fee	477,500	458,429	554,104	(95,675)
Other Expenses	1,867,071	1,118,456	1,002,693	115,763
Medical	330,000	330,000	369,464	(39,464)
Contracted services	916,839	1,231,839	1,227,003	4,836
Capital expenditures	60,000	35,100	28,377	6,723
Legal and professional services	690,000	308,398	293,562	14,836
Total Nondepartmental	<u>5,978,010</u>	<u>5,085,563</u>	<u>4,934,828</u>	<u>150,735</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Purchasing:				
Salaries & related expenditures	370,116	370,116	392,211	(22,095)
Operating expenditures	31,050	31,050	32,558	(1,508)
Capital expenditures	2,200	2,200	10,006	(7,806)
Automobile expenditures	1,625	2,925	3,531	(606)
County Supply Room	2,000	2,000	782	1,218
Total Purchasing	<u>406,991</u>	<u>408,291</u>	<u>439,088</u>	<u>(30,797)</u>
Elections:				
Salaries & related expenditures	369,999	369,999	372,396	(2,397)
Operating expenditures	906,165	986,375	728,818	257,557
Capital expenditures	1,000	3,000	2,372	628
Automobile expenditures	2,900	2,900	3,300	(400)
Total Elections	<u>1,280,064</u>	<u>1,362,274</u>	<u>1,106,886</u>	<u>255,388</u>
County Auditor - Audit:				
Salaries & related expenditures	1,080,649	1,075,149	1,011,643	63,506
Operating expenditures	94,568	118,592	99,166	19,426
Capital expenditures	9,800	9,900	22,417	(12,517)
Total County Auditor - Audit	<u>1,185,017</u>	<u>1,203,641</u>	<u>1,133,226</u>	<u>70,415</u>
Tax Collector:				
Salaries & related expenditures	1,418,340	1,418,340	1,327,012	91,328
Operating expenditures	144,200	204,200	140,654	63,546
Capital expenditures	133,460	92,460	101,134	(8,674)
Total Tax Collector	<u>1,696,000</u>	<u>1,715,000</u>	<u>1,568,800</u>	<u>146,200</u>
Treasurer:				
Salaries & related expenditures	311,126	311,126	318,616	(7,490)
Operating expenditures	17,110	19,110	14,608	4,502
Capital expenditures	2,900	900	860	40
Total Treasurer	<u>331,136</u>	<u>331,136</u>	<u>334,084</u>	<u>(2,948)</u>
Human Services:				
Salaries & related expenditures	292,265	292,265	293,669	(1,404)
Operating expenditures	17,550	14,898	12,611	2,287
Capital expenditures	3,500	6,076	6,016	60
Total Human Services	<u>313,315</u>	<u>313,239</u>	<u>312,296</u>	<u>943</u>
Maintenance:				
Salaries & related expenditures	599,576	599,576	543,893	55,683
Operating expenditures	294,384	311,484	314,296	(2,812)
Capital expenditures	2,000	2,000	2,027	(27)
Automobile expenditures	5,000	4,300	4,900	(600)
Total Maintenance	<u>900,960</u>	<u>917,360</u>	<u>865,116</u>	<u>52,244</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
Civil Engineer:				
Salaries & related expenditures	686,577	686,577	606,046	80,531
Operating expenditures	45,675	45,175	33,142	12,033
Automobile expenditures	10,750	10,750	12,639	(1,889)
Capital expenditures	613,500	640,700	175,632	465,068
Total Civil Engineer	<u>1,356,502</u>	<u>1,383,202</u>	<u>827,459</u>	<u>555,743</u>
Information Technology:				
Salaries & related expenditures	630,530	630,530	638,558	(8,028)
Operating expenditures	202,755	290,209	497,867	(207,658)
Capital expenditures	7,900	133,855	124,822	9,033
Automobile expenditures	27,500	2,500	1,598	902
Total Information Technology	<u>868,685</u>	<u>1,057,094</u>	<u>1,262,845</u>	<u>(205,751)</u>
Vehicle Replacement:				
Capital expenditures	-	-	1,336,535	(1,336,535)
Principal	1,708,557	2,156,557	341,293	1,815,264
Interest and Fiscal Charges	36,320	36,320	37,503	(1,183)
Total Vehicle Replacement	<u>1,744,877</u>	<u>2,192,877</u>	<u>1,715,331</u>	<u>477,546</u>
Total General Government	<u>20,822,545</u>	<u>20,731,224</u>	<u>20,164,656</u>	<u>566,568</u>
JUDICIAL				
40th District Court:				
Salaries & related expenditures	223,376	223,376	235,256	(11,880)
Operating expenditures	29,038	29,038	20,316	8,722
Capital expenditures	6,000	6,000	3,264	2,736
Total 40th District Court	<u>258,414</u>	<u>258,414</u>	<u>258,836</u>	<u>(422)</u>
378th District Court:				
Salaries & related expenditures	250,415	250,415	245,072	5,343
Operating expenditures	18,438	19,888	16,447	3,441
Capital expenditures	5,500	4,050	1,409	2,641
Total 378th District Court	<u>274,353</u>	<u>274,353</u>	<u>262,928</u>	<u>11,425</u>
443rd District Court:				
Salaries & related expenditures	233,540	258,340	263,772	(5,432)
Operating expenditures	16,938	17,188	14,464	2,724
Capital expenditures	7,500	7,500	1,171	6,329
Total 443th District Court	<u>257,978</u>	<u>283,028</u>	<u>279,407</u>	<u>3,621</u>
District Clerk:				
Salaries & related expenditures	1,033,824	1,033,824	1,038,363	(4,539)
Operating expenditures	144,900	144,900	138,513	6,387
Capital expenditures	3,500	3,500	848	2,652
Total District Clerk	<u>1,182,224</u>	<u>1,182,224</u>	<u>1,177,724</u>	<u>4,500</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
County Court-at-Law #1:				
Salaries & related expenditures	484,263	484,263	453,623	30,640
Operating expenditures	35,738	35,738	19,728	16,010
Capital expenditures	2,750	2,750	1,470	1,280
Total County Court-at-Law #1	<u>522,751</u>	<u>522,751</u>	<u>474,821</u>	<u>47,930</u>
County Court-at-Law #2:				
Salaries & related expenditures	452,300	452,300	393,598	58,702
Operating expenditures	36,008	36,008	24,368	11,640
Capital expenditures	3,600	3,600	15	3,585
Total County Court-at-Law #2	<u>491,908</u>	<u>491,908</u>	<u>417,981</u>	<u>73,927</u>
County Court-at-Law #3:				
Salaries & related expenditures	429,733	429,733	401,098	28,635
Operating expenditures	39,338	39,338	18,630	20,708
Capital expenditures	7,000	7,000	-	7,000
Total County Court-at-Law #3	<u>476,071</u>	<u>476,071</u>	<u>419,728</u>	<u>56,343</u>
Justice of the Peace #1:				
Salaries & related expenditures	315,707	315,707	303,620	12,087
Operating expenditures	22,550	22,550	11,949	10,601
Capital expenditures	3,000	3,000	858	2,142
Total Justice of the Peace #1	<u>341,257</u>	<u>341,257</u>	<u>316,427</u>	<u>24,830</u>
Justice of the Peace #2:				
Salaries & related expenditures	428,423	428,423	417,192	11,231
Operating expenditures	32,000	31,555	27,746	3,809
Capital expenditures	2,250	4,650	2,844	1,806
Total Justice of the Peace #2	<u>462,673</u>	<u>464,628</u>	<u>447,782</u>	<u>16,846</u>
Justice of the Peace #3:				
Salaries & related expenditures	315,277	315,277	299,818	15,459
Operating expenditures	13,050	13,050	8,609	4,441
Capital expenditures	2,000	2,000	657	1,343
Total Justice of the Peace #3	<u>330,327</u>	<u>330,327</u>	<u>309,084</u>	<u>21,243</u>
Justice of the Peace #4:				
Salaries & related expenditures	300,304	300,304	293,105	7,199
Operating expenditures	31,800	31,018	20,093	10,925
Capital expenditures	1,000	1,782	1,282	500
Total Justice of the Peace #4	<u>333,104</u>	<u>333,104</u>	<u>314,480</u>	<u>18,624</u>
Indigent Defense				
Salaries & related expenditures	90,003	90,003	89,374	629
Operating expenditures	16,225	16,225	9,548	6,677
Capital expenditures	300	300	-	300
Total Justice of the Peace #4	<u>106,528</u>	<u>106,528</u>	<u>98,922</u>	<u>7,606</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
County Attorney:				
Salaries & related expenditures	4,621,357	4,686,087	4,463,579	222,508
Operating expenditures	268,147	296,936	253,710	43,226
Capital expenditures	85,500	112,200	117,325	(5,125)
Automobile expenditures	8,715	6,715	6,231	484
Other	1,548	-	648	(648)
Total County Attorney	4,985,267	5,101,938	4,841,493	260,445
Total Judicial	10,022,855	10,166,531	9,619,613	546,918
PUBLIC SAFETY				
Sheriff:				
Salaries & related expenditures	11,758,026	11,217,266	11,253,856	(36,590)
Operating expenditures	2,349,068	3,039,131	1,468,833	1,570,298
Capital expenditures	164,892	583,721	372,653	211,068
Automobile expenditures	387,400	596,427	559,542	36,885
Total Sheriff	14,659,386	15,436,545	13,654,884	1,781,661
Highway Patrol:				
Salaries & related expenditures	128,250	128,250	128,598	(348)
Operating expenditures	4,000	4,000	3,917	83
Total Highway Patrol	132,250	132,250	132,515	(265)
Fire Marshal:				
Salaries & related expenditures	592,279	592,279	571,843	20,436
Operating expenditures	42,658	37,638	25,473	12,165
Capital expenditures	25,191	22,741	19,907	2,834
Automobile expenditures	22,000	29,470	26,053	3,417
Total Fire Marshal	682,128	682,128	643,276	38,852
Constable Pct #1:				
Salaries & related expenditures	193,615	193,615	193,052	563
Operating expenditures	14,444	12,644	5,411	7,233
Capital expenditures	7,700	9,500	1,978	7,522
Automobile expenditures	8,800	8,800	6,649	2,151
Lease	7,254	-	-	-
Total Constable Pct #1	231,813	224,559	207,090	17,469

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, 2022

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (Continued)				
PUBLIC SAFETY (Continued)				
Constable Pct #2:				
Salaries & related expenditures	274,066	274,066	184,552	89,514
Operating expenditures	14,597	13,777	9,622	4,155
Capital expenditures	12,400	13,220	12,577	643
Automobile expenditures	13,300	13,300	12,391	909
Lease	3,874	-	-	-
Total Constable Pct #2	<u>318,237</u>	<u>314,363</u>	<u>219,142</u>	<u>95,221</u>
Constable Pct #3:				
Salaries & related expenditures	190,869	190,869	187,400	3,469
Operating expenditures	12,597	12,989	16,244	(3,255)
Capital expenditures	4,900	4,508	3,844	664
Automobile expenditures	8,800	8,800	8,709	91
Lease	1,739	-	-	-
Total Constable Pct #3	<u>218,905</u>	<u>217,166</u>	<u>216,197</u>	<u>969</u>
Constable Pct #4:				
Salaries & related expenditures	190,457	190,457	181,859	8,598
Operating expenditures	13,597	11,617	8,333	3,284
Capital expenditures	4,900	4,900	4,020	880
Automobile expenditures	9,800	11,780	9,655	2,125
Lease	2,711	-	-	-
Total Constable Pct #4	<u>221,465</u>	<u>218,754</u>	<u>203,867</u>	<u>14,887</u>
Emergency Services:				
Salaries & related expenditures	263,992	263,992	271,325	(7,333)
Operating expenditures	13,624	15,163	12,056	3,107
Capital expenditures	29,776	23,944	23,986	(42)
CRI Expenses	17,000	19,141	18,962	179
Automobile expenditures	5,700	10,138	10,057	81
Total Emergency Services	<u>330,092</u>	<u>332,378</u>	<u>336,386</u>	<u>(4,008)</u>
Jail				
Salaries & related expenditures	10,011,404	8,618,794	8,616,656	2,138
Operating expenditures	1,132,405	1,581,016	1,316,363	264,653
Capital expenditures	23,948	192,087	221,904	(29,817)
Inmates-Food & Medical/Transfers	618,000	687,710	672,785	14,925
Total Jail	<u>11,785,757</u>	<u>11,079,607</u>	<u>10,827,708</u>	<u>251,899</u>
Total Public Safety	<u>28,580,033</u>	<u>28,637,750</u>	<u>26,441,065</u>	<u>2,196,685</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, 2022

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (Continued)				
HEALTH AND WELFARE				
Indigent Health Care:				
Salaries & related expenditures	154,522	154,522	144,074	10,448
Operating expenditures	481,656	481,656	545,461	(63,805)
Medical Expenses	2,594,378	3,244,378	2,621,777	622,601
Total Indigent Health Care	<u>3,230,556</u>	<u>3,880,556</u>	<u>3,311,312</u>	<u>569,244</u>
Mental Health/Juvenile Expense:				
Operating expenditures	61,000	61,000	63,166	(2,166)
Capital expenditures	2,000	2,000	9,348	(7,348)
Total Mental Health/Juvenile Expenses	<u>63,000</u>	<u>63,000</u>	<u>72,514</u>	<u>(9,514)</u>
State Mandated Indigent Legal:				
Operating expenditures	2,200,000	2,200,000	2,155,843	44,157
Total State Mandated Indigent Legal	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,155,843</u>	<u>44,157</u>
Total Health and Welfare	<u>5,493,556</u>	<u>6,143,556</u>	<u>5,539,669</u>	<u>603,887</u>
CONSERVATION				
Texas AgriLife Extension Service:				
Salaries & related expenditures	238,969	235,869	178,676	57,193
Operating expenditures	24,250	27,931	21,161	6,770
Capital expenditures	3,207	2,263	2,256	7
Automobile expenditures	2,625	2,893	2,807	86
Total Texas AgriLife Extension Service	<u>269,051</u>	<u>268,956</u>	<u>204,900</u>	<u>64,056</u>
Total Conservation	<u>269,051</u>	<u>268,956</u>	<u>204,900</u>	<u>64,056</u>
Total Expenditures	<u>65,188,040</u>	<u>65,948,017</u>	<u>61,969,903</u>	<u>3,978,114</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,252,168)</u>	<u>(3,084,088)</u>	<u>566,928</u>	<u>3,651,016</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	40,000	40,000	7,945	(32,055)
Issuance of financed purchase liabilities	-	-	1,032,535	1,032,535
Issuance of right-to-use lease liabilities	-	-	44,991	44,991
Transfers out	(1,607,790)	(1,632,590)	(187,301)	1,445,289
Transfers in	2,379,305	2,379,305	12,450	(2,366,855)
Total other financing sources (uses)	<u>811,515</u>	<u>786,715</u>	<u>910,620</u>	<u>123,905</u>
NET CHANGE IN FUND BALANCES	<u>(2,440,653)</u>	<u>(2,297,373)</u>	<u>1,477,548</u>	<u>3,774,921</u>
FUND BALANCES, BEGINNING	<u>38,246,132</u>	<u>38,246,132</u>	<u>38,246,132</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 35,805,479</u>	<u>\$ 35,948,759</u>	<u>\$ 39,723,680</u>	<u>\$ 3,774,921</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, 2022

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 243,484	\$ 238,484
Interest earnings	<u>17,950,142</u>	<u>17,950,142</u>	<u>256,076</u>	<u>(17,694,066)</u>
Total revenues	<u>17,955,142.00</u>	<u>17,955,142.00</u>	<u>499,560</u>	<u>(17,455,582)</u>
EXPENDITURES				
General government	<u>33,617,488</u>	<u>33,207,506</u>	<u>231,034</u>	<u>\$ 32,976,472</u>
Total expenditures	<u>33,617,488</u>	<u>33,207,506</u>	<u>231,034</u>	<u>32,976,472</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,662,346)</u>	<u>(15,252,364)</u>	<u>268,526</u>	<u>(50,432,054)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(12,450)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(12,450)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(15,662,346)	(15,252,364)	256,076	(50,432,054)
FUND BALANCES, BEGINNING	<u>5,999</u>	<u>5,999</u>	<u>5,999</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (15,656,347)</u>	<u>\$ (15,246,365)</u>	<u>\$ 262,075</u>	<u>\$ (50,432,054)</u>

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ELLIS COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
Last 10 Measurement Years (will ultimately be displayed)
SEPTEMBER 30, 2022

Measurement Date December 31,	2014	2015	2016
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><u>\$ 81,830,601</u></u>	<u><u>\$ 86,134,972</u></u>	<u><u>\$ 93,378,526</u></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><u>\$ 4,807,479</u></u>	<u><u>\$ 9,610,099</u></u>	<u><u>\$ 10,481,695</u></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.

	2017	2018	2019	2020	2021
\$	3,472,287	\$ 3,446,531	\$ 3,505,661	\$ 3,736,461	\$ 4,458,695
	7,677,769	8,233,171	8,751,553	9,322,572	10,004,856
	-	-	-	-	-
	515,143	-	-	7,646,359	118,490
	(105,608)	(206,175)	(332,890)	953,760	(54,918)
	<u>(4,209,020)</u>	<u>(5,163,600)</u>	<u>(5,100,941)</u>	<u>(5,110,268)</u>	<u>(6,574,665)</u>
	7,350,571	6,309,927	6,823,383	16,548,884	7,952,458
	<u>93,378,525</u>	<u>100,729,096</u>	<u>107,039,023</u>	<u>113,862,406</u>	<u>130,411,290</u>
\$	<u>100,729,096</u>	<u>\$ 107,039,023</u>	<u>\$ 113,862,406</u>	<u>\$ 130,411,290</u>	<u>\$ 138,363,748</u>
\$	2,810,120	\$ 2,918,764	\$ 3,116,179	\$ 3,878,638	\$ 3,814,206
	1,831,269	1,854,022	1,961,624	2,165,206	2,198,347
	12,106,998	(1,781,292)	15,292,840	11,193,173	26,383,132
	(4,209,020)	(5,163,600)	(5,100,941)	(5,110,268)	(6,574,665)
	(63,429)	(74,798)	(82,552)	(88,105)	(79,078)
	<u>5,197</u>	<u>(7,036)</u>	<u>19,294</u>	<u>38,984</u>	<u>17,234</u>
	12,481,135	(2,253,940)	15,206,444	12,077,628	25,759,176
	<u>82,896,830</u>	<u>95,377,965</u>	<u>93,124,025</u>	<u>108,330,469</u>	<u>120,408,097</u>
	<u>95,377,965</u>	<u>93,124,025</u>	<u>108,330,469</u>	<u>120,408,097</u>	<u>146,167,273</u>
\$	<u>5,351,131</u>	<u>\$ 13,914,998</u>	<u>\$ 5,531,937</u>	<u>\$ 10,003,193</u>	<u>\$ (7,803,525)</u>
	94.69%	87.00%	95.14%	92.33%	105.64%
\$	25,926,442	\$ 26,486,030	\$ 28,023,204	\$ 30,858,734	\$ 31,404,960
	20.64%	52.54%	19.74%	32.42%	-24.85%

ELLIS COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Last 10 Fiscal Years
SEPTEMBER 30, 2022

Fiscal Year Ended September 30,	2013	2014	2015	2016	2017
Actuarial determined contribution	\$ 2,168,206	\$ 2,349,744	\$ 2,366,059	\$ 2,483,497	\$ 2,794,870
Contributions in relation to the actuarially determined contribution	<u>(2,168,206)</u>	<u>(2,349,744)</u>	<u>(2,366,059)</u>	<u>(2,483,497)</u>	<u>(2,810,120)</u>
Contribution deficiency (excess)	-	-	-	-	(15,250)
Covered payroll	21,531,396	22,314,753	22,728,639	24,229,151	25,926,442
Contributions as a percentage of covered employee payroll	10.1%	10.5%	10.4%	10.3%	10.8%

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 (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization	19.0 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% 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	135% of the Pub-2010 General Retirees Tables for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
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 2021: 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

2018	2019	2020	2021	2022
\$ 2,918,764	\$ 3,116,179	\$ 3,573,441	\$ 3,470,248	\$ 3,685,299
<u>(2,918,764)</u>	<u>(3,116,179)</u>	<u>(3,878,637)</u>	<u>(3,814,206)</u>	<u>(3,685,299)</u>
-	-	(305,196)	(343,958)	-
26,486,030	28,023,204	30,858,734	31,404,960	30,968,899
11.0%	11.1%	12.6%	12.1%	11.9%

ELLIS COUNTY, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
RETIREE HEALTH CARE BENEFIT PLAN
LAST 10 MEASUREMENT YEARS (will ultimately be displayed)

Fiscal year ending September 30,	2017	2018	2019	2020	2021
Total OPEB liability					
Service Cost	\$ 1,133,590	\$ 1,320,443	\$ 1,311,687	\$ 1,195,814	\$ 1,359,127
Interest on the total OPEB liability	626,779	648,800	738,787	579,078	504,696
Changes of benefit terms	-	-	-	-	(1,632,934)
Difference between expected and actual experience	-	4,011	(3,077,083)	(6,500)	(2,431,414)
Changes of assumptions and other inputs	1,549,252	(1,348,048)	2,569,022	2,740,168	(2,397,856)
Benefit payments	<u>(232,379)</u>	<u>(273,106)</u>	<u>(344,126)</u>	<u>(336,889)</u>	<u>(488,683)</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>	<u>(5,087,064)</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>	<u>24,799,587</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>	<u>\$ 19,712,523</u>
Covered-employee payroll	\$ 21,472,469	\$ 25,372,966	\$ 26,449,747	\$ 27,522,086	\$ 28,901,873
Total OPEB liability as a percentage of covered-employee payroll	88.85%	76.58%	77.99%	90.11%	68.21%

Notes to Schedule:

2021 - The methodology for determining service cost was updated to accrue benefits over each employee's service with the County. Additionally, updates were made to reflect requiring members to enroll in Medicare once eligible, and to change the Medicare benefit offering from continuing on the County's plan over to a choice of Medicare Supplements.

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

The following are the discount rates used in each measurement year:

2021	1.84%
2020	2.00%
2019	2.75%
2018	3.71%
2017	3.31%
2016	3.81%

This schedule is required to have 10 years of information, but the information prior to 2017 is not available.

There are no assets accumulated in a trust that meets the criteria for GASB codification P22.101 or P52,101 to pay related benefits for the OPEB plan.

ELLIS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION SEPTEMBER 30, 2022

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, 2022

	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	\$ 1,916,603	\$ 1,570,296	\$ 1,067,193	\$ 1,967,741	\$ 2,476,164
Due from other funds	-	-	-	-	-
Taxes receivable	15,880	15,880	15,880	15,880	28,194
Total assets	<u>\$ 1,932,483</u>	<u>\$ 1,586,176</u>	<u>\$ 1,083,073</u>	<u>\$ 1,983,621</u>	<u>\$ 2,504,358</u>
LIABILITIES					
Accounts payable	\$ 13,810	\$ 10,988	\$ 39,800	\$ 58,356	\$ 79,816
Accrued liabilities	38,720	36,875	48,061	44,132	-
Due to other funds	-	-	-	67,339	-
Total liabilities	<u>52,530</u>	<u>47,863</u>	<u>87,861</u>	<u>169,827</u>	<u>79,816</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	12,238	12,238	12,238	12,238	21,660
Total deferred inflows of resources	<u>12,238</u>	<u>12,238</u>	<u>12,238</u>	<u>12,238</u>	<u>21,660</u>
FUND BALANCES					
Restricted:					
Road and bridge	1,867,715	1,526,075	982,974	1,801,556	2,402,882
Public safety	-	-	-	-	-
Law enforcement	-	-	-	-	-
Technology and security	-	-	-	-	-
Records management	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>1,867,715</u>	<u>1,526,075</u>	<u>982,974</u>	<u>1,801,556</u>	<u>2,402,882</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,932,483</u>	<u>\$ 1,586,176</u>	<u>\$ 1,083,073</u>	<u>\$ 1,983,621</u>	<u>\$ 2,504,358</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
\$ 293,322	\$ 687,687	\$ 1,243,504	\$ 314,905	\$ 171,310	\$ 198,780	\$ 42,551	\$ 229,295
-	-	67,339	-	-	-	-	-
28,194	28,194	28,194	-	-	-	-	-
<u>\$ 321,516</u>	<u>\$ 715,881</u>	<u>\$ 1,339,037</u>	<u>\$ 314,905</u>	<u>\$ 171,310</u>	<u>\$ 198,780</u>	<u>\$ 42,551</u>	<u>\$ 229,295</u>
\$ 147,410	\$ 130,985	\$ 307,311	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
147,410	130,985	307,311	-	-	-	-	-
21,660	21,660	21,660	-	-	-	-	-
21,660	21,660	21,660	-	-	-	-	-
152,446	563,236	1,010,066	314,905	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	198,780	42,551	229,295
-	-	-	-	171,310	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
152,446	563,236	1,010,066	314,905	171,310	198,780	42,551	229,295
<u>\$ 321,516</u>	<u>\$ 715,881</u>	<u>\$ 1,339,037</u>	<u>\$ 314,905</u>	<u>\$ 171,310</u>	<u>\$ 198,780</u>	<u>\$ 42,551</u>	<u>\$ 229,295</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2022

	Special Revenue				
	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture
ASSETS					
Cash and investments	\$ 79,075	-	\$ 133,441	\$ 542,193	\$ 224,112
Due from other funds	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Total assets	<u>\$ 79,075</u>	<u>\$ -</u>	<u>\$ 133,441</u>	<u>\$ 542,193</u>	<u>\$ 224,112</u>
LIABILITIES					
Accounts payable	\$ 3,315	\$ 1,936	\$ -	\$ 10,329	\$ 1
Accrued liabilities	-	8,760	570	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>3,315</u>	<u>10,696</u>	<u>570</u>	<u>10,329</u>	<u>1</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Road and bridge	-	-	-	-	-
Public safety	-	-	-	-	-
Law enforcement	-	-	132,871	531,864	224,111
Technology and security	-	-	-	-	-
Records management	-	-	-	-	-
Other statutorily restricted funds	75,760	-	-	-	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Unassigned	-	(10,696)	-	-	-
Total fund balances	<u>75,760</u>	<u>(10,696)</u>	<u>132,871</u>	<u>531,864</u>	<u>224,111</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 79,075</u>	<u>\$ -</u>	<u>\$ 133,441</u>	<u>\$ 542,193</u>	<u>\$ 224,112</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2022

	Special Revenue				
	Court Records Preservation	County Clerk Archives Management	Fire Marshal Special Fund	Elections Administration	County Clerk Vitals Preservation
ASSETS					
Cash and investments	\$ 143,307	\$ 2,455,385	\$ 202,680	\$ 28,199	\$ 44,284
Due from other funds	-	-	-	-	-
Taxes receivable	-	-	-	-	-
Total assets	<u>\$ 143,307</u>	<u>\$ 2,455,385</u>	<u>\$ 202,680</u>	<u>\$ 28,199</u>	<u>\$ 44,284</u>
					-
LIABILITIES					
Accounts payable	\$ -	\$ 96,853	\$ 164	\$ -	\$ -
Accrued liabilities	-	-	453	-	-
Due to other funds	-	-	9,738	-	-
Total liabilities	<u>-</u>	<u>96,853</u>	<u>10,355</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Road and bridge	-	-	-	-	-
Public safety	-	-	192,325	-	-
Law enforcement	-	-	-	-	-
Technology and security	-	-	-	-	-
Records management	143,307	2,358,532	-	-	44,284
Other statutorily restricted funds	-	-	-	28,199	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>143,307</u>	<u>2,358,532</u>	<u>192,325</u>	<u>28,199</u>	<u>44,284</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 143,307</u>	 <u>\$ 2,455,385</u>	 <u>\$ 202,680</u>	 <u>\$ 28,199</u>	 <u>\$ 44,284</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2022

	Special Revenue		Debt Service	Capital Projects	
	LEOSE District Attorney	Juvenile Probation Fees	2007 Debt Service	Right of Way	Permanent Improvement
ASSETS					
Cash and investments	-	78,519	\$ 597,815	\$ 463,803	\$ 1,941,618
Due from other funds	-	-	-	-	1,250,000
Taxes receivable	-	-	106,086	-	50,411
Total assets	<u>\$ -</u>	<u>\$ 78,519</u>	<u>\$ 703,901</u>	<u>\$ 463,803</u>	<u>\$ 3,242,029</u>
LIABILITIES					
Accounts payable	\$ 40	\$ -	\$ 32,286	\$ -	\$ 249,904
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>40</u>	<u>-</u>	<u>32,286</u>	<u>-</u>	<u>249,904</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	65,928	-	38,851
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>65,928</u>	<u>-</u>	<u>38,851</u>
FUND BALANCES					
Restricted:					
Road and bridge	-	-	-	-	-
Public safety	-	-	-	-	-
Law enforcement	-	78,519	-	-	-
Technology and security	-	-	-	-	-
Records management	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-
Debt service	-	-	605,687	-	-
Assigned:					
Capital projects	-	-	-	463,803	2,953,274
Unassigned	(40)	-	-	-	-
Total fund balances	<u>(40)</u>	<u>78,519</u>	<u>605,687</u>	<u>463,803</u>	<u>2,953,274</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 78,519</u>	<u>\$ 703,901</u>	<u>\$ 463,803</u>	<u>\$ 3,242,029</u>

Capital Projects

Road District #1	Road District #5	Road District #16	Road Improvement Fund	2019 Construction Project Fund	Totals
\$ 964,643	\$ 72,401	\$ 199,381	\$ 1,619,864	\$ 3,030,701	\$ 29,266,533
-	-	-	-	-	1,317,339
-	-	-	5,985	-	338,778
<u>\$ 964,643</u>	<u>\$ 72,401</u>	<u>\$ 199,381</u>	<u>\$ 1,625,849</u>	<u>\$ 3,030,701</u>	<u>\$ 30,922,650</u>
\$ -	\$ 57,222	\$ -	\$ 198,842	\$ 41,136	\$ 1,501,607
-	-	-	-	-	179,170
-	-	-	-	-	77,077
<u>-</u>	<u>57,222</u>	<u>-</u>	<u>198,842</u>	<u>41,136</u>	<u>1,757,854</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,761</u>	<u>-</u>	<u>245,132</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,761</u>	<u>-</u>	<u>245,132</u>
-	-	-	-	-	10,621,855
-	-	-	-	-	244,271
-	-	-	-	-	2,049,661
-	-	-	-	-	849,338
-	-	-	-	-	5,447,538
-	-	-	-	-	103,959
-	-	-	-	-	605,687
964,643	15,179	199,381	1,422,246	2,989,565	9,008,091
-	-	-	-	-	(10,736)
<u>964,643</u>	<u>15,179</u>	<u>199,381</u>	<u>1,422,246</u>	<u>2,989,565</u>	<u>28,919,664</u>
<u>\$ 964,643</u>	<u>\$ 72,401</u>	<u>\$ 199,381</u>	<u>\$ 1,625,849</u>	<u>\$ 3,030,701</u>	<u>\$ 30,922,650</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, 2022

	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	\$ 849,056	\$ 849,056	\$ 849,056	\$ 849,056	\$ 1,446,540
Intergovernmental	37,759	49,924	37,759	37,759	53,727
Licenses and permits	851,741	639,960	792,997	687,815	-
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	14,004	12,385	8,524	15,595	20,948
Other	-	-	1,678	3,124	375,926
Total revenues	<u>1,752,560</u>	<u>1,551,325</u>	<u>1,690,014</u>	<u>1,593,349</u>	<u>1,897,141</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Roads and highways	1,130,624	1,071,353	1,436,910	1,303,024	1,114,469
Capital outlay	292,890	6,122	221,301	174,227	186,800
Debt service:					
Principal	-	87,396	731	-	-
Interest and fiscal charges	-	6,778	86	-	-
Total expenditures	<u>1,423,514</u>	<u>1,171,649</u>	<u>1,659,028</u>	<u>1,477,251</u>	<u>1,301,269</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>329,046</u>	<u>379,676</u>	<u>30,986</u>	<u>116,098</u>	<u>595,872</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	21,876	-	40,700	-
Issuance of right-to-use lease liabilities	-	6,122	-	-	-
Transfers in	22,768	26,029	21,136	20,618	14,920
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>22,768</u>	<u>54,027</u>	<u>21,136</u>	<u>61,318</u>	<u>14,920</u>
NET CHANGE IN FUND BALANCES	351,814	433,703	52,122	177,416	610,792
FUND BALANCES, BEGINNING	<u>1,515,901</u>	<u>1,092,372</u>	<u>930,852</u>	<u>1,624,140</u>	<u>1,792,090</u>
FUND BALANCES, ENDING	<u>\$ 1,867,715</u>	<u>\$ 1,526,075</u>	<u>\$ 982,974</u>	<u>\$ 1,801,556</u>	<u>\$ 2,402,882</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
\$ 1,446,540	\$ 1,446,540	\$ 1,446,540	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,134	285,583	59,678	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	4,065	15,318	3,653	8,150
-	-	-	-	-	-	-	-
4,032	9,431	11,250	2,582	1,152	1,266	-	1,527
-	-	-	-	-	-	-	-
<u>1,450,572</u>	<u>1,460,105</u>	<u>1,743,373</u>	<u>62,260</u>	<u>5,217</u>	<u>16,584</u>	<u>3,653</u>	<u>9,677</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,270,541	994,463	1,633,830	-	-	-	-	-
559,580	731,417	381,077	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,830,121</u>	<u>1,725,880</u>	<u>2,014,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(379,549)</u>	<u>(265,775)</u>	<u>(271,534)</u>	<u>62,260</u>	<u>5,217</u>	<u>16,584</u>	<u>3,653</u>	<u>9,677</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,920	14,919	14,919	-	-	-	-	-
-	-	-	(59,678)	-	-	-	-
<u>14,920</u>	<u>14,919</u>	<u>14,919</u>	<u>(59,678)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(364,629)	(250,856)	(256,615)	2,582	5,217	16,584	3,653	9,677
<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>\$ 152,446</u>	<u>\$ 563,236</u>	<u>\$ 1,010,066</u>	<u>\$ 314,905</u>	<u>\$ 171,310</u>	<u>\$ 198,780</u>	<u>\$ 42,551</u>	<u>\$ 229,295</u>

ELLIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue				
	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	67,082	-	-	-	-
Licenses and permits	-	-	-	-	-
Fees of office	26,216	121,064	720	-	-
Fines and forfeitures	-	-	-	262,664	65,916
Interest earnings	833	-	1,100	3,544	1,649
Other	490	4,096	-	-	-
Total revenues	<u>94,621</u>	<u>125,160</u>	<u>1,820</u>	<u>266,208</u>	<u>67,565</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	165,981	259,408	4,336	77,257	5,121
Public safety	-	-	-	-	-
Roads and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>165,981</u>	<u>259,408</u>	<u>4,336</u>	<u>77,257</u>	<u>5,121</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(71,360)</u>	<u>(134,248)</u>	<u>(2,516)</u>	<u>188,951</u>	<u>62,444</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	3,000
Issuance of right-to-use lease liabilities	-	-	-	-	-
Transfers in	-	96,750	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>96,750</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCES	(71,360)	(37,498)	(2,516)	188,951	65,444
FUND BALANCES, BEGINNING	<u>147,120</u>	<u>26,802</u>	<u>135,387</u>	<u>342,913</u>	<u>158,667</u>
FUND BALANCES, ENDING	<u>\$ 75,760</u>	<u>\$ (10,696)</u>	<u>\$ 132,871</u>	<u>\$ 531,864</u>	<u>\$ 224,111</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	531,705	81,300	129,477	-
-	6,770	-	-	-	-	-	134,727
1,251	3,148	-	10	15,682	5,020	2,085	3,822
-	-	-	-	-	7,528	-	-
<u>1,251</u>	<u>9,918</u>	<u>-</u>	<u>10</u>	<u>547,387</u>	<u>93,848</u>	<u>131,562</u>	<u>138,549</u>
-	-	-	-	263,735	-	-	-
-	-	-	-	-	-	-	-
-	267	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	468	13,373
-	-	-	-	-	-	-	-
<u>-</u>	<u>267</u>	<u>-</u>	<u>-</u>	<u>263,735</u>	<u>-</u>	<u>468</u>	<u>13,373</u>
<u>1,251</u>	<u>9,651</u>	<u>-</u>	<u>10</u>	<u>283,652</u>	<u>93,848</u>	<u>131,094</u>	<u>125,176</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	132,268	-	-	-	-	-	-
<u>(132,268)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(132,268)</u>	<u>132,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(131,017)	141,919	-	10	283,652	93,848	131,094	125,176
<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>
<u>\$ 167,450</u>	<u>\$ 412,398</u>	<u>\$ 181</u>	<u>\$ 1,437</u>	<u>\$ 2,044,325</u>	<u>\$ 678,000</u>	<u>\$ 376,138</u>	<u>\$ 501,784</u>

ELLIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue				
	Court Records Preservation	County Clerk Archives Management	Fire Marshal Special	Elections Administration	County Clerk Vitals Preservation
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fees of office	23,497	528,300	60,300	18,190	9,416
Fines and forfeitures	-	-	-	-	-
Interest earnings	-	15,612	-	203	-
Other	-	-	-	-	-
Total revenues	<u>23,497</u>	<u>543,912</u>	<u>60,300</u>	<u>18,393</u>	<u>9,416</u>
EXPENDITURES					
General government	-	613,486	-	27,562	2,672
Judicial	-	-	-	-	-
Public safety	-	-	16,919	-	-
Roads and highways	-	-	-	-	-
Capital outlay	-	-	1,066	-	-
Debt service:					
Principal	-	-	8,737	-	-
Interest and fiscal charges	-	-	1,001	-	-
Total expenditures	<u>-</u>	<u>613,486</u>	<u>27,723</u>	<u>27,562</u>	<u>2,672</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>23,497</u>	<u>(69,574)</u>	<u>32,577</u>	<u>(9,169)</u>	<u>6,744</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Issuance of right-to-use lease liabilities	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	23,497	(69,574)	32,577	(9,169)	6,744
FUND BALANCES, BEGINNING	<u>119,810</u>	<u>2,428,106</u>	<u>159,748</u>	<u>37,368</u>	<u>37,540</u>
FUND BALANCES, ENDING	<u>\$ 143,307</u>	<u>\$ 2,358,532</u>	<u>\$ 192,325</u>	<u>\$ 28,199</u>	<u>\$ 44,284</u>

Special Revenue

Truancy and Prevention	Court Facility Fee	LEOSE Training	LEOSE Constable Pct 2	LEOSE Constable Pct 3	LEOSE Constable Pct 4	Language Access Fund	LEOSE Sheriff
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	640	597	597	-	10,143
-	-	-	-	-	-	-	-
15,610	7,780	-	-	-	-	2,574	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>15,610</u>	<u>7,780</u>	<u>-</u>	<u>640</u>	<u>597</u>	<u>597</u>	<u>2,574</u>	<u>10,143</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	330	-	9,479
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>-</u>	<u>9,479</u>
<u>15,610</u>	<u>7,780</u>	<u>-</u>	<u>640</u>	<u>597</u>	<u>267</u>	<u>2,574</u>	<u>664</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>15,610</u>	<u>7,780</u>	<u>-</u>	<u>640</u>	<u>597</u>	<u>267</u>	<u>2,574</u>	<u>664</u>
<u>33,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 48,824</u>	<u>\$ 7,780</u>	<u>\$ -</u>	<u>\$ 640</u>	<u>\$ 597</u>	<u>\$ 267</u>	<u>\$ 2,574</u>	<u>\$ 664</u>

ELLIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue		Debt Service	Capital Projects	
	LEOSE District Attorney	Juvenile Probation Fees	2007 Debt Service	Right of Way	Permanent Improvement
REVENUES					
Taxes	\$ -	\$ -	\$3,575,922	\$ -	\$2,695,424
Intergovernmental	769	-	-	-	-
Licenses and permits	-	-	-	-	-
Fees of office	-	78,519	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	-	-	6,867	3,535	13,920
Other	-	-	-	-	-
Total revenues	769	78,519	3,582,789	3,535	2,709,344
EXPENDITURES					
General government	-	-	-	446,186	4,898,452
Judicial	-	-	-	-	-
Public safety	809	-	-	-	-
Roads and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	2,265,000	-	-
Interest and fiscal charges	-	-	1,155,613	-	-
Total expenditures	809	-	3,420,613	446,186	4,898,452
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40)	78,519	162,176	(442,651)	(2,189,108)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	-	-	-	-	-
Issuance of right-to-use lease liabilities	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(40)	78,519	162,176	(442,651)	(2,189,108)
FUND BALANCES, BEGINNING	-	-	443,511	906,454	5,142,382
FUND BALANCES, ENDING	\$(40)	\$ 78,519	\$ 605,687	\$ 463,803	\$2,953,274

Capital Projects

Road District #1	Road District #5	Road District #16	Road Improvement	2019 Construction Project	Totals
\$ -	\$ -	\$ -	\$ 355,709	\$ -	\$ 15,809,439
-	-	-	-	-	646,151
-	-	-	-	-	2,972,513
-	-	-	-	-	1,665,854
-	-	-	-	-	470,077
7,915	594	1,636	13,128	26,523	230,773
-	-	-	-	-	392,842
<u>7,915</u>	<u>594</u>	<u>1,636</u>	<u>368,837</u>	<u>26,523</u>	<u>22,187,649</u>
-	-	-	-	-	6,252,093
-	-	-	-	6,700	518,803
-	-	-	-	-	27,804
-	-	-	-	-	9,955,214
-	57,222	-	288,640	984,866	3,899,049
-	-	-	-	-	2,361,864
-	-	-	-	-	1,163,478
<u>-</u>	<u>57,222</u>	<u>-</u>	<u>288,640</u>	<u>991,566</u>	<u>24,178,305</u>
<u>7,915</u>	<u>(56,628)</u>	<u>1,636</u>	<u>80,197</u>	<u>(965,043)</u>	<u>(1,990,656)</u>
-	-	-	-	-	65,576
-	-	-	-	-	6,122
-	-	-	-	-	379,247
-	-	-	-	-	(191,946)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,999</u>
7,915	(56,628)	1,636	80,197	(965,043)	(1,731,657)
<u>956,728</u>	<u>71,807</u>	<u>197,745</u>	<u>1,342,049</u>	<u>3,954,608</u>	<u>30,651,321</u>
<u>\$ 964,643</u>	<u>\$ 15,179</u>	<u>\$ 199,381</u>	<u>\$ 1,422,246</u>	<u>\$ 2,989,565</u>	<u>\$ 28,919,664</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.

COURT FACILITIES FEE

The purpose of the Court Facilities Fee fund is to fund the constructions, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION FUND ACCOUNT (LEOSE)

The purpose of the LEOSE Fund is to pay for continuing education of licensed peace officer or training for full-time fully paid law enforcement support personnel.

LANGUAGE ACCESS FUNDS

The purpose of the Language Access Funds is to provide language access services for individuals appearing before the court or receiving court services.

JUVENILE PROBATION FEES

The purpose of Juvenile Probation Fees is to provide for juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision.

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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 858,295	\$ 849,056	\$ (9,239)
Intergovernmental	40,500	37,759	(2,741)
Licenses and permits	625,000	851,741	226,741
Interest earnings	1,600	14,004	12,404
Other	600	-	(600)
Total revenues	<u>1,525,995</u>	<u>1,752,560</u>	<u>226,565</u>
EXPENDITURES			
Roads and highways	3,087,880	1,130,624	1,957,256
Capital outlay	282,000	292,890	(10,890)
Total expenditures	<u>3,369,880</u>	<u>1,423,514</u>	<u>1,946,366</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,843,885)</u>	<u>329,046</u>	<u>2,172,931</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	303,582	22,768	280,814
Total other financing sources (uses)	<u>303,582</u>	<u>22,768</u>	<u>280,814</u>
NET CHANGE IN FUND BALANCE	(1,540,303)	351,814	1,892,117
FUND BALANCE, BEGINNING	<u>1,515,901</u>	<u>1,515,901</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (24,402)</u>	<u>\$ 1,867,715</u>	<u>\$ 1,892,117</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Taxes	\$ 858,295	\$ 849,056	\$ (9,239)
Intergovernmental	50,000	49,924	(76)
Licenses and permits	600,000	639,960	39,960
Interest earnings	1,300	12,385	11,085
Other	1,000	-	(1,000)
Total revenues	<u>1,510,595</u>	<u>1,551,325</u>	<u>40,730</u>
EXPENDITURES			
Roads and highways	1,750,098	1,071,353	678,745
Capital outlay	-	6,122	(6,122)
Debt service:			
Principal	159,705	87,396	72,309
Interest and fiscal charges	<u>1,066,565</u>	<u>6,778</u>	<u>1,059,787</u>
Total expenditures	<u>2,976,368</u>	<u>1,171,649</u>	<u>1,804,719</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,465,773)</u>	<u>379,676</u>	<u>1,845,449</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	1,000	21,876	20,876
Issuance of right-to-use lease liabilities	-	6,122	6,122
Transfers in	<u>280,940</u>	<u>26,029</u>	<u>(254,911)</u>
Total other financing sources (uses)	<u>281,940</u>	<u>54,027</u>	<u>(227,913)</u>
NET CHANGE IN FUND BALANCE	(1,183,833)	433,703	1,617,536
FUND BALANCE, BEGINNING	<u>1,092,372</u>	<u>1,092,372</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (91,461)</u>	<u>\$ 1,526,075</u>	<u>\$ 1,617,536</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 858,295	\$ 849,056	\$ (9,239)
Intergovernmental	40,000	37,759	(2,241)
Licenses and permits	600,000	792,997	192,997
Interest earnings	1,000	8,524	7,524
Other	1,000	1,678	678
Total revenues	<u>1,500,295</u>	<u>1,690,014</u>	<u>189,719</u>
EXPENDITURES			
Roads and highways	2,374,797	1,436,910	937,887
Capital outlay	387,000	221,301	165,699
Debt service:			
Principal	-	731	(731)
Interest and fiscal charges	-	86	(86)
Total expenditures	<u>2,761,797</u>	<u>1,659,028</u>	<u>1,102,769</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,261,502)</u>	<u>30,986</u>	<u>1,292,488</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	5,000	-	(5,000)
Transfers in	277,879	21,136	256,743
Total other financing sources (uses)	<u>282,879</u>	<u>21,136</u>	<u>251,743</u>
NET CHANGE IN FUND BALANCE	(978,623)	52,122	1,030,745
FUND BALANCE, BEGINNING	<u>930,852</u>	<u>930,852</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (47,771)</u>	<u>\$ 982,974</u>	<u>\$ 1,030,745</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Road and bridge taxes	\$ 858,295	\$ 849,056	\$ (9,239)
Intergovernmental	40,000	37,759	(2,241)
Licenses and permits	600,000	687,815	87,815
Interest earnings	1,100	15,595	14,495
Other	1,100	3,124	2,024
Total revenues	<u>1,500,495</u>	<u>1,593,349</u>	<u>92,854</u>
EXPENDITURES			
Roads and highways	2,010,651	1,303,024	707,627
Capital outlay	176,254	174,227	2,027
Debt service:			
Interest and fiscal charges	1,262,550	-	1,262,550
Total expenditures	<u>3,449,455</u>	<u>1,477,251</u>	<u>1,972,204</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,948,960)</u>	<u>116,098</u>	<u>2,065,058</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	500	40,700	40,200
Transfers in	289,522	20,618	268,904
Total other financing sources (uses)	<u>290,022</u>	<u>61,318</u>	<u>309,104</u>
NET CHANGE IN FUND BALANCE	(1,658,938)	177,416	1,836,354
FUND BALANCE, BEGINNING	<u>1,624,140</u>	<u>1,624,140</u>	-
FUND BALANCE, ENDING	<u>\$ (34,798)</u>	<u>\$ 1,801,556</u>	<u>\$ 1,836,354</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,501,170	\$ 1,446,540	\$ (54,630)
Intergovernmental	85,100	53,727	(31,373)
Interest earnings	1,800	20,948	19,148
Other	-	375,926	375,926
Total revenues	<u>1,588,070</u>	<u>1,897,141</u>	<u>309,071</u>
EXPENDITURES			
Roads and highways	2,901,906	1,114,469	1,787,437
Capital outlay	<u>450,000</u>	<u>186,800</u>	<u>263,200</u>
Total expenditures	<u>3,351,906</u>	<u>1,301,269</u>	<u>2,050,637</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,763,836.00)</u>	<u>595,872</u>	<u>2,359,708</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>78,038</u>	<u>14,920</u>	<u>63,118</u>
Total other financing sources (uses)	<u>78,038</u>	<u>14,920</u>	<u>63,118</u>
NET CHANGE IN FUND BALANCE	(1,685,798)	610,792	2,296,590
FUND BALANCE, BEGINNING	<u>1,792,090</u>	<u>1,792,090</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 106,292</u>	<u>\$ 2,402,882</u>	<u>\$ 2,296,590</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,501,170	\$ 1,446,540	\$ (54,630)
Intergovernmental	15,200	-	(15,200)
Interest earnings	600	4,032	3,432
Other	500	-	(500)
Total revenues	<u>1,517,470</u>	<u>1,450,572</u>	<u>(66,898)</u>
EXPENDITURES			
Roads and highways	1,601,444	1,270,541	330,903
Capital outlay	89,848	559,580	(469,732)
Total expenditures	<u>1,691,292</u>	<u>1,830,121</u>	<u>(138,829)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(173,822)</u>	<u>(379,549)</u>	<u>(205,727)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	78,038	14,920	(63,118)
Total other financing sources (uses)	<u>78,038</u>	<u>14,920</u>	<u>(63,118)</u>
NET CHANGE IN FUND BALANCE	(95,784)	(364,629)	(268,845)
FUND BALANCE, BEGINNING	<u>517,075</u>	<u>517,075</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 421,291</u>	<u>\$ 152,446</u>	<u>\$ (268,845)</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 1,501,170	\$ 1,446,540	\$ (54,630)
Intergovernmental	29,234	4,134	(25,100)
Interest earnings	1,100	9,431	8,331
Total revenues	<u>1,531,504</u>	<u>1,460,105</u>	<u>(71,399)</u>
EXPENDITURES			
Roads and highways	1,551,329	994,463	556,866
Capital outlay	800,000	731,417	68,583
Total expenditures	<u>2,351,329</u>	<u>1,725,880</u>	<u>625,449</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(819,825)</u>	<u>(265,775)</u>	<u>(554,050)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	78,038	14,919	(63,119)
Transfers out	(35,000)	-	(35,000)
Total other financing sources (uses)	<u>43,038</u>	<u>14,919</u>	<u>(98,119)</u>
NET CHANGE IN FUND BALANCE	(776,787)	(250,856)	525,931
FUND BALANCE, BEGINNING	<u>814,092</u>	<u>814,092</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 37,305</u>	<u>\$ 563,236</u>	<u>\$ 525,931</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,501,170	\$ 1,446,540	\$ (54,630)
Intergovernmental	327,414	285,583	(41,831)
Interest earnings	1,300	11,250	9,950
Other	500	-	(500)
Total revenues	<u>1,830,384</u>	<u>1,743,373</u>	<u>(87,011)</u>
EXPENDITURES			
Roads and highways	1,803,360	1,633,830	169,530
Capital outlay	342,000	381,077	(39,077)
Debt service:			
Interest and fiscal charges	<u>1,100,526</u>	<u>-</u>	<u>1,100,526</u>
Total expenditures	<u>3,245,886</u>	<u>2,014,907</u>	<u>1,230,979</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,415,502)</u>	<u>(271,534)</u>	<u>1,143,968</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>78,038</u>	<u>14,919</u>	<u>(63,119)</u>
Total other financing sources (uses)	<u>78,038</u>	<u>14,919</u>	<u>(63,119)</u>
NET CHANGE IN FUND BALANCE	(1,337,464)	(256,615)	1,080,849
FUND BALANCE, BEGINNING	<u>1,266,681</u>	<u>1,266,681</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (70,783)</u>	<u>\$ 1,010,066</u>	<u>\$ 1,080,849</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 59,678	\$ 59,678
Interest earnings	<u>150</u>	<u>2,582</u>	<u>(2,432)</u>
Total revenues	<u>150</u>	<u>62,260</u>	<u>62,110</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>150</u>	<u>62,260</u>	<u>62,110</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(312,459)</u>	<u>(59,678)</u>	<u>(252,781)</u>
Total other financing sources (uses)	<u>(312,459)</u>	<u>(59,678)</u>	<u>(252,781)</u>
NET CHANGE IN FUND BALANCE	(312,309)	2,582	314,891
FUND BALANCE, BEGINNING	<u>312,323</u>	<u>312,323</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 14</u>	<u>\$ 314,905</u>	<u>\$ 314,891</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 11,000	\$ 4,065	\$ (6,935)
Interest earnings	90	1,152	1,062
Total revenues	<u>11,090</u>	<u>5,217</u>	<u>(5,873)</u>
EXPENDITURES			
Judicial	176,761	-	176,761
Total expenditures	<u>176,761</u>	<u>-</u>	<u>176,761</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(165,671)</u>	<u>5,217</u>	<u>170,888</u>
NET CHANGE IN FUND BALANCE	(165,671)	5,217	170,888
FUND BALANCE, BEGINNING	<u>166,093</u>	<u>166,093</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 422</u>	<u>\$ 171,310</u>	<u>\$ 170,888</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 22,000	\$ 15,318	\$ (6,682)
Interest earnings	100	1,266	1,166
Total revenues	<u>22,100</u>	<u>16,584</u>	<u>(5,516)</u>
EXPENDITURES			
General government	203,784	-	203,784
Total expenditures	<u>203,784</u>	<u>-</u>	<u>203,784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(181,684)</u>	<u>16,584</u>	<u>198,268</u>
NET CHANGE IN FUND BALANCE	(181,684)	16,584	198,268
FUND BALANCE, BEGINNING	<u>182,196</u>	<u>182,196</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 512</u>	<u>\$ 198,780</u>	<u>\$ 198,268</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 3,500	\$ 3,653	\$ 153
Total revenues	<u>3,500</u>	<u>3,653</u>	<u>153</u>
EXPENDITURES			
Judicial	42,314	-	42,314
Total expenditures	<u>42,314</u>	<u>-</u>	<u>42,314</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(38,814)</u>	<u>3,653</u>	<u>42,467</u>
NET CHANGE IN FUND BALANCE	(38,814)	3,653	42,467
FUND BALANCE, BEGINNING	<u>38,898</u>	<u>38,898</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 84</u>	<u>\$ 42,551</u>	<u>\$ 42,467</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 22,000	\$ 8,150	\$ (13,850)
Interest earnings	100	1,527	1,427
Total revenues	<u>22,100</u>	<u>9,677</u>	<u>(12,423)</u>
EXPENDITURES			
Judicial	<u>240,870</u>	-	240,870
Total expenditures	<u>240,870</u>	-	240,870
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(218,770)</u>	<u>9,677</u>	<u>228,447</u>
NET CHANGE IN FUND BALANCE	(218,770)	9,677	228,447
FUND BALANCE, BEGINNING	<u>219,618</u>	<u>219,618</u>	-
FUND BALANCE, ENDING	<u>\$ 848</u>	<u>\$ 229,295</u>	<u>\$ 228,447</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 600	\$ -	\$ (600)
Intergovernmental	56,000	67,082	11,082
Fees of office	8,800	26,216	17,416
Licenses and permits	-	-	-
Interest earnings	240	833	593
Other fees	4,500	490	(4,010)
Total revenues	<u>70,140</u>	<u>94,621</u>	<u>24,481</u>
EXPENDITURES			
Judicial	<u>70,140</u>	<u>165,981</u>	<u>(95,841)</u>
Total expenditures	<u>70,140</u>	<u>165,981</u>	<u>(95,841)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(71,360)</u>	<u>(71,360)</u>
NET CHANGE IN FUND BALANCE	-	(71,360)	(71,360)
FUND BALANCE, BEGINNING	<u>147,120</u>	<u>147,120</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 147,120</u>	<u>\$ 75,760</u>	<u>\$ (71,360)</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	104,000	121,064	\$ 17,064
Other	<u>3,210</u>	<u>4,096</u>	<u>886</u>
Total revenues	<u>107,210</u>	<u>125,160</u>	<u>17,950</u>
EXPENDITURES			
Judicial	<u>259,702</u>	<u>259,408</u>	<u>294</u>
Total expenditures	<u>259,702</u>	<u>259,408</u>	<u>294</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(152,492)</u>	<u>(134,248)</u>	<u>18,244</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>122,697</u>	<u>96,750</u>	<u>25,947</u>
Total other financing sources (uses)	<u>122,697</u>	<u>96,750</u>	<u>25,947</u>
NET CHANGE IN FUND BALANCE	(29,795)	(37,498)	(7,703)
FUND BALANCE, BEGINNING	<u>26,802</u>	<u>26,802</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (2,993)</u>	<u>\$ (10,696)</u>	<u>\$ (7,703)</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 3,000	\$ 720	\$ (2,280)
Interest earnings	150	1,100	950
Other	100	-	(100)
Total revenues	<u>3,250</u>	<u>1,820</u>	<u>(1,430)</u>
EXPENDITURES			
Judicial	138,631	4,336	134,295
Total expenditures	<u>138,631</u>	<u>4,336</u>	<u>134,295</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(135,381)</u>	<u>(2,516)</u>	<u>132,865</u>
NET CHANGE IN FUND BALANCE	(135,381)	(2,516)	132,865
FUND BALANCE, BEGINNING	<u>135,387</u>	<u>135,387</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 6</u>	<u>\$ 132,871</u>	<u>\$ 132,865</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 25,000	\$ 262,664	\$ 237,664
Interest earnings	300	3,544	3,244
Total revenues	<u>25,300</u>	<u>266,208</u>	<u>240,908</u>
EXPENDITURES			
Judicial	<u>386,663</u>	<u>77,257</u>	<u>309,406</u>
Total expenditures	<u>386,663</u>	<u>77,257</u>	<u>309,406</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(361,363)</u>	<u>188,951</u>	<u>550,314</u>
NET CHANGE IN FUND BALANCE	(361,363)	188,951	550,314
FUND BALANCE, BEGINNING	<u>342,913</u>	<u>342,913</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (18,450)</u>	<u>\$ 531,864</u>	<u>\$ 550,314</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 25,000	\$ 65,916	\$ 40,916
Interest earnings	125	1,649	1,524
Total revenues	<u>25,125</u>	<u>67,565</u>	<u>42,440</u>
EXPENDITURES			
Judicial	176,286	5,121	171,165
Total expenditures	<u>186,286</u>	<u>5,121</u>	<u>181,165</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(161,161)</u>	<u>62,444</u>	<u>223,605</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	2,500	3,000	500
Total other financing sources (uses)	<u>2,500</u>	<u>3,000</u>	<u>500</u>
NET CHANGE IN FUND BALANCE	(158,661)	65,444	224,105
FUND BALANCE, BEGINNING	<u>158,667</u>	<u>158,667</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 6</u>	<u>\$ 224,111</u>	<u>\$ 224,105</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 50	\$ 1,251	\$ 1,201
Total revenues	<u>50</u>	<u>1,251</u>	<u>1,201</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>50</u>	<u>1,251</u>	<u>(1,201)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	(298,515)	(132,268)	(166,247)
Total other financing sources (uses)	<u>(298,515)</u>	<u>(132,268)</u>	<u>(166,247)</u>
NET CHANGE IN FUND BALANCE	(298,465)	(131,017)	167,448
FUND BALANCE, BEGINNING	<u>298,467</u>	<u>298,467</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2</u>	<u>\$ 167,450</u>	<u>\$ 167,448</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 6,770	\$ 6,770
Interest earnings	150	3,148	2,998
Total revenues	<u>150</u>	<u>9,918</u>	<u>9,768</u>
EXPENDITURES			
Public safety	<u>270,589</u>	<u>267</u>	<u>270,322</u>
Total expenditures	<u>270,589</u>	<u>267</u>	<u>270,322</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(270,439)</u>	<u>9,651</u>	<u>280,090</u>
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>132,268</u>	<u>132,268</u>
Total other financing sources (uses)	<u>-</u>	<u>132,268</u>	<u>132,268</u>
NET CHANGE IN FUND BALANCE	(270,439)	141,919	412,358
FUND BALANCE, BEGINNING	<u>270,479</u>	<u>270,479</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 40</u>	<u>\$ 412,398</u>	<u>\$ 412,358</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, 2022

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

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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Interest earnings	\$ 2	\$ 10	\$ 8
Other	-	-	-
Total revenues	<u>2</u>	<u>10</u>	<u>8</u>
EXPENDITURES			
Public safety	<u>1,426</u>	<u>-</u>	<u>1,426</u>
Total expenditures	<u>1,426</u>	<u>-</u>	<u>1,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,424)</u>	<u>10</u>	<u>1,434</u>
NET CHANGE IN FUND BALANCE	(1,424)	10	1,434
FUND BALANCE, BEGINNING	<u>1,427</u>	<u>1,427</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ 3</u></u>	<u><u>\$ 1,437</u></u>	<u><u>\$ 1,434</u></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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 400,000	\$ 531,705	\$ 131,705
Interest earnings	1,400	15,682	14,282
Total revenues	<u>401,400</u>	<u>547,387</u>	<u>145,987</u>
EXPENDITURES			
General government	<u>2,145,213</u>	<u>263,735</u>	<u>1,881,478</u>
Total expenditures	<u>2,145,213</u>	<u>263,735</u>	<u>1,881,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,743,813)</u>	<u>283,652</u>	<u>2,027,465</u>
NET CHANGE IN FUND BALANCE	(1,743,813)	283,652	2,027,465
FUND BALANCE, BEGINNING	<u>1,760,673</u>	<u>1,760,673</u>	-
FUND BALANCE, ENDING	<u>\$ 16,860</u>	<u>\$ 2,044,325</u>	<u>\$ 2,027,465</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 40,000	\$ 81,300	\$ 41,300
Interest earnings	450	5,020	4,570
Other	20,000	7,528	(12,472)
Total revenues	<u>60,450</u>	<u>93,848</u>	<u>33,398</u>
EXPENDITURES			
General government	612,640	-	612,640
Capital outlay	30,000	-	30,000
Total expenditures	<u>642,640</u>	<u>-</u>	<u>642,640</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(582,190)</u>	<u>93,848</u>	<u>676,038</u>
NET CHANGE IN FUND BALANCE	(582,190)	93,848	676,038
FUND BALANCE, BEGINNING	<u>584,152</u>	<u>584,152</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,962</u>	<u>\$ 678,000</u>	<u>\$ 676,038</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 84,000	\$ 129,477	\$ 45,477
Interest earnings	125	2,085	1,960
Total revenues	<u>84,125</u>	<u>131,562</u>	<u>47,437</u>
EXPENDITURES			
Capital outlay	<u>379,060</u>	<u>468</u>	<u>378,592</u>
Total expenditures	<u>379,060</u>	<u>468</u>	<u>378,592</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(294,935)</u>	<u>131,094</u>	<u>426,029</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>55,042</u>	<u>-</u>	<u>(55,042)</u>
Total other financing sources (uses)	<u>55,042</u>	<u>-</u>	<u>(55,042)</u>
NET CHANGE IN FUND BALANCE	(239,893)	131,094	370,987
FUND BALANCE, BEGINNING	<u>245,044</u>	<u>245,044</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 5,151</u>	<u>\$ 376,138</u>	<u>\$ 370,987</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ -	\$ 134,727	\$ 134,727
Interest earnings	350	3,822	3,472
Total revenues	<u>350</u>	<u>138,549</u>	<u>138,199</u>
EXPENDITURES			
Public safety	363,310	-	363,310
Capital outlay	-	13,373	(13,373)
Total expenditures	<u>363,310</u>	<u>13,373</u>	<u>349,937</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(362,960)</u>	<u>125,176</u>	<u>488,136</u>
NET CHANGE IN FUND BALANCE	(362,960)	125,176	488,136
FUND BALANCE, BEGINNING	<u>376,608</u>	<u>376,608</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 13,648</u>	<u>\$ 501,784</u>	<u>\$ 488,136</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 11,000	\$ 23,497	\$ 12,497
Total revenues	<u>11,000</u>	<u>23,497</u>	<u>12,497</u>
EXPENDITURES			
General government	<u>130,350</u>	<u>-</u>	<u>130,350</u>
Total expenditures	<u>130,350</u>	<u>-</u>	<u>130,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(119,350)</u>	<u>23,497</u>	<u>142,847</u>
NET CHANGE IN FUND BALANCE	(119,350)	23,497	142,847
FUND BALANCE, BEGINNING	<u>119,810</u>	<u>119,810</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 460</u>	<u>\$ 143,307</u>	<u>\$ 142,847</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 425,000	\$ 528,300	\$ 103,300
Interest earnings	1,000	15,612	14,612
Total revenues	<u>426,000</u>	<u>543,912</u>	<u>117,912</u>
EXPENDITURES			
General government	<u>2,750,722</u>	<u>613,486</u>	<u>2,137,236</u>
Total expenditures	<u>2,750,722</u>	<u>613,486</u>	<u>2,137,236</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,324,722)</u>	<u>(69,574)</u>	<u>2,255,148</u>
NET CHANGE IN FUND BALANCE	(2,324,722)	(69,574)	2,255,148
FUND BALANCE, BEGINNING	<u>2,428,106</u>	<u>2,428,106</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 103,384</u>	<u>\$ 2,358,532</u>	<u>\$ 2,255,148</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 58,000	\$ 60,300	\$ 2,300
Other	100	-	(100)
Total revenues	<u>58,100</u>	<u>60,300</u>	<u>2,200</u>
EXPENDITURES			
Public safety	45,359	16,919	28,440
Capital outlay	170,005	1,066	168,939
Debt service:			
Principal	8,737	8,737	-
Interest and fiscal charges	<u>1,002</u>	<u>1,001</u>	<u>1</u>
Total expenditures	<u>225,103</u>	<u>27,723</u>	<u>(197,380)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(167,003)</u>	<u>32,577</u>	<u>(195,180)</u>
NET CHANGE IN FUND BALANCE	(167,003)	32,577	199,580
FUND BALANCE, BEGINNING	<u>159,748</u>	<u>159,748</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (7,255)</u>	<u>\$ 192,325</u>	<u>\$ 199,580</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 33,998	\$ 18,190	\$ (15,808)
Interest earnings	<u>5</u>	<u>203</u>	<u>198</u>
Total revenues	<u>34,003</u>	<u>18,393</u>	<u>(15,610)</u>
EXPENDITURES			
General government	<u>34,003</u>	<u>27,562</u>	<u>6,441</u>
Total expenditures	<u>34,003</u>	<u>27,562</u>	<u>6,441</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(9,169)</u>	<u>(9,169)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(9,169)</u>	<u>(9,169)</u>
FUND BALANCE, BEGINNING	<u>37,368</u>	<u>37,368</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 37,368</u>	<u>\$ 28,199</u>	<u>\$ (9,169)</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, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees of office	\$ 8,000	\$ 9,416	\$ 1,416
Total revenues	<u>8,000</u>	<u>9,416</u>	<u>1,416</u>
EXPENDITURES			
General government	47,344	2,672	44,672
Total expenditures	<u>47,344</u>	<u>2,672</u>	<u>44,672</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(39,344)</u>	<u>6,744</u>	<u>46,088</u>
NET CHANGE IN FUND BALANCE	(39,344)	6,744	46,088
FUND BALANCE, BEGINNING	<u>37,540</u>	<u>37,540</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ (1,804)</u></u>	<u><u>\$ 44,284</u></u>	<u><u>\$ 46,088</u></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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 49,218	\$ 15,610	\$ (33,608)
Total revenues	<u>49,218</u>	<u>15,610</u>	<u>(33,608)</u>
EXPENDITURES			
Judicial	81,954	-	81,954
Total expenditures	<u>81,954</u>	<u>-</u>	<u>81,954</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(32,736)</u>	<u>15,610</u>	<u>48,346</u>
NET CHANGE IN FUND BALANCE	(32,736)	15,610	48,346
FUND BALANCE, BEGINNING	<u>33,214</u>	<u>33,214</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 478</u>	<u>\$ 48,824</u>	<u>\$ 48,346</u>

ELLIS COUNTY, TEXAS
COURT FACILITY FEE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ -	\$ 7,780	\$ 7,780
Total revenues	<u>-</u>	<u>7,780</u>	<u>7,780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>7,780</u>	<u>7,780</u>
NET CHANGE IN FUND BALANCE	-	7,780	7,780
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 7,780</u>	<u>\$ 7,780</u>

ELLIS COUNTY, TEXAS
LEOSE TRAINING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budget	Actual	Variance Positive (Negative)
EXPENDITURES			
Public safety	7,254	-	7,254
Total expenditures	7,254	-	7,254
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,254)	-	7,254
OTHER FINANCING SOURCES (USES)			
Transfers in	700	-	(700)
Total other financing sources (uses)	700	-	(700)
NET CHANGE IN FUND BALANCE	(6,554)	-	6,554
FUND BALANCE, BEGINNING	-	-	-
FUND BALANCE, ENDING	\$ (6,554)	\$ -	\$ 6,554

ELLIS COUNTY, TEXAS
LEOSE CONSTABLE PCT 2
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	\$ 700	\$ 640	\$ (60)
Total revenues	<u>700</u>	<u>640</u>	<u>(60)</u>
EXPENDITURES			
Public safety	<u>3,874</u>	<u>-</u>	<u>3,874</u>
Total expenditures	<u>3,874</u>	<u>-</u>	<u>3,874</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,174)</u>	<u>640</u>	<u>3,814</u>
NET CHANGE IN FUND BALANCE	(3,174)	640	3,814
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (3,174)</u>	<u>\$ 640</u>	<u>\$ 3,814</u>

ELLIS COUNTY, TEXAS
LEOSE CONSTABLE PCT 3
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 700	\$ 597	\$ (103)
Total revenues	<u>700</u>	<u>597</u>	<u>(103)</u>
EXPENDITURES			
Public safety	<u>1,739</u>	<u>-</u>	<u>1,739</u>
Total expenditures	<u>1,739</u>	<u>-</u>	<u>1,739</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,039)</u>	<u>597</u>	<u>1,636</u>
NET CHANGE IN FUND BALANCE	(1,039)	597	1,636
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (1,039)</u>	<u>\$ 597</u>	<u>\$ 1,636</u>

ELLIS COUNTY, TEXAS
LEOSE CONSTABLE PCT 4
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 700	\$ 597	\$ (103)
Total revenues	<u>700</u>	<u>597</u>	<u>(103)</u>
EXPENDITURES			
Public safety	<u>2,711</u>	<u>330</u>	<u>2,381</u>
Total expenditures	<u>2,711</u>	<u>330</u>	<u>2,381</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,011)</u>	<u>267</u>	<u>2,278</u>
NET CHANGE IN FUND BALANCE	(2,011)	267	2,278
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (2,011)</u>	<u>\$ 267</u>	<u>\$ 2,278</u>

ELLIS COUNTY, TEXAS
LANGUAGE ACCESS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ -	\$ 2,574	\$ 2,574
Total revenues	<u>-</u>	<u>2,574</u>	<u>2,574</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>2,574</u>	<u>2,574</u>
NET CHANGE IN FUND BALANCE	-	2,574	2,574
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 2,574</u>	<u>\$ 2,574</u>

ELLIS COUNTY, TEXAS
LEOSE SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 11,500	\$ 10,143	\$ (1,357)
Total revenues	<u>11,500</u>	<u>10,143</u>	<u>(1,357)</u>
EXPENDITURES			
Public safety	-	9,479	(9,479)
Total expenditures	<u>-</u>	<u>9,479</u>	<u>(9,479)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,500</u>	<u>664</u>	<u>(10,836)</u>
NET CHANGE IN FUND BALANCE	11,500	664	(10,836)
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 11,500</u>	<u>\$ 664</u>	<u>\$ (10,836)</u>

ELLIS COUNTY, TEXAS
LEOSE DISTRICT ATTORNEY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 769	\$ 769
Total revenues	<u>-</u>	<u>769</u>	<u>769</u>
EXPENDITURES			
Public safety	<u>1,548</u>	<u>809</u>	<u>739</u>
Total expenditures	<u>1,548</u>	<u>809</u>	<u>739</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,548)</u>	<u>(40)</u>	<u>1,508</u>
NET CHANGE IN FUND BALANCE	(1,548)	(40)	1,508
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (1,548)</u>	<u>\$ (40)</u>	<u>\$ 1,508</u>

ELLIS COUNTY, TEXAS
JUVENILE PROBATION FEES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ -	\$ 78,519	\$ 78,519
Total revenues	<u>-</u>	<u>78,519</u>	<u>78,519</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>78,519</u>	<u>78,519</u>
NET CHANGE IN FUND BALANCE	-	78,519	78,519
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 78,519</u>	<u>\$ 78,519</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, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 3,171,909	\$ 3,575,922	\$ 404,013
Interest earnings	900	6,867	5,967
Total revenues	<u>3,172,809</u>	<u>3,582,789</u>	<u>409,980</u>
EXPENDITURES			
Debt service:			
Principal	2,265,000	2,265,000	-
Interest and fiscal charges	<u>1,351,476</u>	<u>1,155,613</u>	<u>195,863</u>
Total expenditures	<u>3,616,476</u>	<u>3,420,613</u>	<u>195,863</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(443,667)</u>	<u>162,176</u>	<u>605,843</u>
NET CHANGE IN FUND BALANCE	(443,667)	162,176	605,843
FUND BALANCE, BEGINNING	<u>443,511</u>	<u>443,511</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (156)</u>	<u>\$ 605,687</u>	<u>\$ 605,843</u>

ELLIS COUNTY, TEXAS
RIGHT-OF-WAY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ 250	\$ 3,535	\$ 3,285
Total revenues	<u>250</u>	<u>3,535</u>	<u>3,285</u>
EXPENDITURES			
General government	1,017,793	446,186	571,607
Total expenditures	<u>1,017,793</u>	<u>446,186</u>	<u>571,607</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,017,543)</u>	<u>(442,651)</u>	<u>574,892</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	111,106	-	(111,106)
Total other financing sources (uses)	<u>111,106</u>	<u>-</u>	<u>(111,106)</u>
NET CHANGE IN FUND BALANCE	(906,437)	(442,651)	463,786
FUND BALANCE, BEGINNING	<u>906,454</u>	<u>906,454</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 17</u>	<u>\$ 463,803</u>	<u>\$ 463,786</u>

ELLIS COUNTY, TEXAS
PERMANENT IMPROVEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 2,720,500	\$ 2,695,424	\$ (25,076)
Interest earnings	<u>3,500</u>	<u>13,920</u>	<u>10,420</u>
Total revenues	<u>2,724,000</u>	<u>2,709,344</u>	<u>(14,656)</u>
EXPENDITURES			
General government	<u>6,614,543</u>	<u>4,898,452</u>	<u>1,716,091</u>
Total expenditures	<u>6,614,543</u>	<u>4,898,452</u>	<u>1,716,091</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,890,543)</u>	<u>(2,189,108)</u>	<u>1,701,435</u>
NET CHANGE IN FUND BALANCE	(3,890,543)	(2,189,108)	1,701,435
FUND BALANCE, BEGINNING	<u>5,142,382</u>	<u>5,142,382</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,251,839</u>	<u>\$ 2,953,274</u>	<u>\$ 1,701,435</u>

ELLIS COUNTY, TEXAS
ROAD DISTRICT #1
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 1,200	\$ 7,915	\$ 6,715
Total revenues	<u>1,200</u>	<u>7,915</u>	<u>6,715</u>
EXPENDITURES			
Capital outlay	<u>957,887</u>	<u>-</u>	<u>957,887</u>
Total expenditures	<u>957,887</u>	<u>-</u>	<u>957,887</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(956,687)</u>	<u>7,915</u>	<u>964,602</u>
NET CHANGE IN FUND BALANCE	(956,687)	7,915	964,602
FUND BALANCE, BEGINNING	<u>956,728</u>	<u>956,728</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 41</u>	<u>\$ 964,643</u>	<u>\$ 964,602</u>

ELLIS COUNTY, TEXAS
ROAD DISTRICT #5
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 75	\$ 594	\$ 519
Total revenues	<u>75</u>	<u>594</u>	<u>519</u>
EXPENDITURES			
Capital outlay	71,879	57,222	14,657
Total expenditures	<u>71,879</u>	<u>57,222</u>	<u>14,657</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(71,804)</u>	<u>(56,628)</u>	<u>15,176</u>
NET CHANGE IN FUND BALANCE	(71,804)	(56,628)	15,176
FUND BALANCE, BEGINNING	<u>71,807</u>	<u>71,807</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3</u>	<u>\$ 15,179</u>	<u>\$ 15,176</u>

ELLIS COUNTY, TEXAS
ROAD DISTRICT #16
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 200	\$ 1,636	\$ 1,436
Total revenues	<u>200</u>	<u>1,636</u>	<u>1,436</u>
EXPENDITURES			
Capital outlay	197,936	-	197,936
Total expenditures	<u>197,936</u>	<u>-</u>	<u>197,936</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(197,736)</u>	<u>1,636</u>	<u>199,372</u>
NET CHANGE IN FUND BALANCE	(197,736)	1,636	199,372
FUND BALANCE, BEGINNING	<u>197,745</u>	<u>197,745</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 9</u>	<u>\$ 199,381</u>	<u>\$ 199,372</u>

ELLIS COUNTY, TEXAS
ROAD IMPROVEMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 334,300	\$ 355,709	\$ 21,409
Interest earnings	1,200	13,128	11,928
Total revenues	<u>335,500</u>	<u>368,837</u>	<u>33,337</u>
EXPENDITURES			
Capital outlay	<u>1,677,296</u>	<u>288,640</u>	<u>1,388,656</u>
Total expenditures	<u>1,677,296</u>	<u>288,640</u>	<u>1,388,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,341,796)</u>	<u>80,197</u>	<u>1,421,993</u>
NET CHANGE IN FUND BALANCE	(1,341,796)	80,197	1,421,993
FUND BALANCE, BEGINNING	<u>1,342,049</u>	<u>1,342,049</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 253</u>	<u>\$ 1,422,246</u>	<u>\$ 1,421,993</u>

ELLIS COUNTY, TEXAS
2019 CONSTRUCTION PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 2,500	\$ 26,523	\$ 24,023
Total revenues	<u>2,500</u>	<u>26,523</u>	<u>24,023</u>
EXPENDITURES			
Capital outlay	-	984,866	(984,866)
Judicial	<u>71,603</u>	<u>6,700</u>	<u>64,903</u>
Total expenditures	<u>71,603</u>	<u>991,566</u>	<u>(919,963)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(71,603)</u>	<u>(965,043)</u>	<u>(893,440)</u>
NET CHANGE IN FUND BALANCE	(69,103)	(965,043)	(895,940)
FUND BALANCE, BEGINNING	<u>3,954,608</u>	<u>3,954,608</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 3,885,505</u>	<u>\$ 2,989,565</u>	<u>\$ (895,940)</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
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Total District Clerk</u>	<u>Total County Clerk</u>	<u>Total Tax Collector</u>	<u>Total Sheriff</u>
ASSETS				
Cash and investments	\$ 4,987,797	\$ 5,798,415	\$ 8,911,809	\$ 169,265
Total assets	<u>4,987,797</u>	<u>5,798,415</u>	<u>8,911,809</u>	<u>169,265</u>
LIABILITIES				
Held for others	1,060,758	5,798,415	-	144,402
Due to other government agencies	3,927,039	-	8,894,810	-
Due to general fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>4,987,797</u>	<u>5,798,415</u>	<u>8,894,810</u>	<u>144,402</u>
NET POSITION				
Restricted for:				
Individuals, organizations, and other governments	<u>-</u>	<u>-</u>	<u>16,999</u>	<u>24,863</u>
Total net position	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>16,999</u></u>	<u><u>24,863</u></u>

<u>Total Justice of the Peace</u>	<u>Total Juvenile Probation</u>	<u>Total Adult Probation</u>	<u>Total District & County Attorney</u>	<u>Total County Treasurer</u>	<u>Total Fiduciary Funds</u>
\$ 66,808	\$ 354,108	\$ 1,592,455	\$ 57,590	\$ 2,763,975	\$ 24,702,222
66,808	354,108	1,592,455	57,590	2,763,975	24,702,222
66,808	2,853	-	57,590	53,961	7,184,787
-	-	-	-	2,695,371	15,517,220
-	-	-	-	14,643	14,643
66,808	2,853	-	57,590	2,763,975	22,716,650
	351,255	1,592,455	-	-	1,985,572
-	351,255	1,592,455	-	-	1,985,572

ELLIS COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Total District Clerk	Total County Clerk	Total Tax Collector	Total Sheriff
ADDITIONS				
Property tax collections for other governments	\$ -	\$ -	\$ 526,996,717	\$ -
Vehicle registration fees collected for State	-	-	53,245,872	-
Custodial accounts for minors	628,981	-	-	-
Judicial/Statutory ordered collections due to others	-	13,323	-	81,485
CSCD and TJJJ receipts	-	-	-	-
Collateral and all bonds	223,355	419,400	-	-
Inmate commissary deposits	-	-	-	1,721,945
Custodial Accounts not for minors	2,005,826	10,765,649	-	-
Seizures by law enforcement agencies	-	-	-	-
Local Provider Participation Fund	-	-	-	-
Levees	-	-	-	-
Interest earnings	3,893	44,374	49,556	-
	<u>2,862,055</u>	<u>11,242,746</u>	<u>580,292,145</u>	<u>1,803,430</u>
Total earnings	<u>2,862,055</u>	<u>11,242,746</u>	<u>580,292,145</u>	<u>1,803,430</u>
DEDUCTIONS				
Property taxes due to other governments	-	-	527,028,326	-
Vehicle registration due to State	-	-	53,263,693	-
Custodial accounts for minors	2,636,615	15,034	-	-
Payments due under judicial order/statute	-	-	-	81,485
CSCD and TJJJ disbursements	-	-	-	-
Collateral and all bonds	223,355	419,400	-	-
Inmate commissary funds	-	-	-	1,725,545
Custodial Accounts not for minors	2,085	10,808,312	-	-
Seizures by law enforcement agencies	-	-	-	-
Local Provider Participation Fund	-	-	-	-
Levees	-	-	-	-
	<u>2,862,055</u>	<u>11,242,746</u>	<u>580,292,019</u>	<u>1,807,030</u>
Total deductions	<u>2,862,055</u>	<u>11,242,746</u>	<u>580,292,019</u>	<u>1,807,030</u>
Net change in net position	<u>-</u>	<u>-</u>	<u>126</u>	<u>(3,600)</u>
Net position - beginning of year as previously reported	-	-	-	-
Restatement adjustment	-	-	16,870	28,463
Net position - beginning of year, as restated	<u>-</u>	<u>-</u>	<u>16,870</u>	<u>28,463</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,996</u>	<u>\$ 24,863</u>

Total Justice of the Peace	Total Juvenile Probation	Total Adult Probation	Total District & County Attorney	Total County Treasurer	Total Fiduciary Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,996,717
-	-	-	-	-	53,245,872
-	-	-	-	-	628,981
-	15,241	2,132,716	29,577	-	2,272,342
47,753	6,449,963	2,563,338	-	-	9,013,301
-	-	-	-	-	690,508
-	-	-	-	-	1,721,945
-	-	-	-	-	12,771,475
-	-	-	-	-	-
-	-	-	-	13,483,815	13,483,815
-	-	-	-	98,658	98,658
520	2,000	14,745	12,146	19,660	146,894
<u>48,273</u>	<u>6,467,204</u>	<u>4,710,799</u>	<u>41,723</u>	<u>13,602,133</u>	<u>621,070,508</u>
-	-	-	-	-	527,028,326
-	-	-	-	-	53,263,693
-	-	-	-	-	2,651,649
-	15,292	2,134,384	41,723	-	2,272,884
48,273	6,222,182	2,634,418	-	-	8,856,600
-	-	-	-	398	691,426
-	-	-	-	-	1,725,545
-	-	-	-	-	10,810,397
-	-	-	-	3	3
-	-	-	-	13,498,458	13,498,458
-	-	-	-	103,274	103,274
<u>48,273</u>	<u>6,237,474</u>	<u>4,768,802</u>	<u>41,723</u>	<u>13,602,133</u>	<u>620,902,255</u>
-	229,730	(58,003)	-	-	168,253
-	-	-	-	-	-
-	121,526	1,650,460	-	-	1,817,319
-	121,526	1,650,460	-	-	1,817,319
<u>\$ -</u>	<u>\$ 351,256</u>	<u>\$ 1,592,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,985,572</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	147
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	155
These schedules contain information to help the reader assess the County's most significant local revenue sources.	
Debt Capacity	160
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	163
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	165
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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities:					
Net investment in capital assets	\$ 20,916,060	\$ 21,185,185	\$ 23,768,768	\$ 24,590,631	\$ 26,508,311
Restricted	8,239,636	8,334,257	8,515,731	10,373,180	13,107,959
Unrestricted	<u>11,548,658</u>	<u>11,493,959</u>	<u>8,084,146</u>	<u>9,799,667</u>	<u>9,082,489</u>
Total governmental activities net position	<u>\$ 40,704,354</u>	<u>\$ 41,013,401</u>	<u>\$ 40,368,645</u>	<u>\$ 44,763,478</u>	<u>\$ 48,698,759</u>

TABLE 1

	Fiscal Year				
	2018	2019	2020	2021	2022
\$	25,245,573	\$ 25,271,242	\$ 26,321,632	\$ 30,452,998	\$ 30,995,511
	15,901,877	18,355,929	18,388,040	18,053,931	21,072,089
	<u>4,954,051</u>	<u>5,975,595</u>	<u>16,193,321</u>	<u>23,976,813</u>	<u>26,664,786</u>
\$	<u>46,101,501</u>	<u>49,602,766</u>	<u>60,902,993</u>	<u>72,483,742</u>	<u>78,732,386</u>

ELLIS COUNTY, TEXAS

CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
EXPENSES					
Governmental activities:					
General government	\$ 12,417,075	\$ 13,424,500	\$ 14,107,098	\$ 14,549,324	\$ 16,387,181
Judicial	5,919,050	6,106,470	6,915,022	6,935,628	7,620,975
Public safety	20,049,301	20,577,661	20,192,070	21,233,512	22,613,762
Health and welfare	1,179,311	1,621,603	1,724,987	1,952,247	2,168,973
Conservation	194,076	188,110	196,292	203,102	224,764
Roads and highways	8,211,435	8,484,824	9,086,753	8,607,429	9,022,986
Community development	-	19,305	77,699	129,938	-
Interest on long-term debt	<u>2,673,882</u>	<u>2,555,034</u>	<u>2,476,765</u>	<u>2,386,505</u>	<u>1,769,231</u>
Total expenses	<u>50,644,130</u>	<u>52,977,507</u>	<u>54,776,686</u>	<u>55,997,685</u>	<u>59,807,872</u>
PROGRAM REVENUES					
Governmental activities:					
Fees, fines and charges for services:					
General government	3,084,879	3,363,159	3,815,288	3,824,960	3,587,594
Judicial	2,516,595	2,008,728	1,946,888	1,939,840	2,303,718
Public safety	771,412	582,809	631,212	555,579	601,173
Health and welfare	-	-	-	-	-
Conservation	-	-	-	-	-
Roads and highways	2,299,763	2,136,949	2,182,704	2,253,540	2,327,875
Operating grants and contributions	577,083	714,450	793,486	1,362,293	343,761
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>558,000</u>	<u>-</u>	<u>-</u>
Total governmental activities program revenues	<u>9,249,732</u>	<u>8,806,095</u>	<u>9,927,578</u>	<u>9,936,212</u>	<u>9,164,121</u>
NET (EXPENSE) REVENUES	<u>(41,394,398)</u>	<u>(44,171,412)</u>	<u>(44,849,108)</u>	<u>(46,061,473)</u>	<u>(50,643,751)</u>
GENERAL REVENUES AND OTHER					
CHANGES IN NET POSITION					
Governmental activities:					
Property taxes	41,231,497	42,466,495	44,390,800	48,016,357	51,615,060
Investment earnings	37,120	30,455	40,720	167,681	385,431
Gain on sale of capital assets	402,282	-	-	-	-
Miscellaneous	<u>1,930,042</u>	<u>2,378,985</u>	<u>2,365,193</u>	<u>2,272,268</u>	<u>2,578,541</u>
Total general revenues	<u>43,600,941</u>	<u>44,875,935</u>	<u>46,796,713</u>	<u>50,456,306</u>	<u>54,579,032</u>
CHANGE IN NET POSITION	<u>\$ 2,206,543</u>	<u>\$ 704,523</u>	<u>\$ 1,947,605</u>	<u>\$ 4,394,833</u>	<u>\$ 3,935,281</u>
Prior period adjustment	<u>\$ -</u>	<u>\$ (395,476)</u>	<u>\$ (2,592,361)</u>	<u>\$ -</u>	<u>\$ -</u>

Source: Comprehensive Annual Financial Report

TABLE 2

		Fiscal Year				
2018	2019	2020	2021	2022		
\$ 14,675,748	\$ 18,584,601	\$ 17,092,166	\$ 16,831,805	\$ 25,406,956		
8,376,205	8,701,862	8,673,284	8,142,848	9,354,924		
24,064,548	25,375,739	29,045,988	26,506,483	26,064,109		
3,581,715	3,311,277	3,117,524	6,475,518	5,524,443		
222,360	222,069	232,041	226,412	194,614		
9,734,881	9,684,723	8,342,532	11,520,888	12,210,008		
-	-	-	-	-		
<u>1,361,589</u>	<u>1,339,862</u>	<u>1,318,458</u>	<u>1,243,246</u>	<u>1,142,195</u>		
<u>62,017,046</u>	<u>67,220,133</u>	<u>67,821,993</u>	<u>70,947,200</u>	<u>79,897,249</u>		
4,371,130	4,117,974	4,757,996	6,328,103	5,834,478		
2,316,495	2,937,104	1,887,926	2,468,266	3,268,394		
647,749	671,030	943,889	500,459	751,618		
-	-	-	-	-		
-	-	-	-	-		
2,514,241	2,879,661	3,187,125	2,667,814	3,032,191		
209,294	374,162	3,973,094	3,162,302	1,596,084		
-	-	-	-	-		
<u>10,058,909</u>	<u>10,979,931</u>	<u>14,750,030</u>	<u>15,126,944</u>	<u>14,482,765</u>		
<u>(51,958,137)</u>	<u>(56,240,202)</u>	<u>(53,071,963)</u>	<u>(55,820,256)</u>	<u>(65,414,484)</u>		
51,615,060	54,917,800	60,646,272	64,968,975	69,393,721		
385,431	1,494,887	875,411	321,265	913,288		
-	-	82,501	257,632	73,521		
<u>2,578,541</u>	<u>2,333,618</u>	<u>1,045,965</u>	<u>1,097,171</u>	<u>1,282,598</u>		
<u>54,579,032</u>	<u>58,746,305</u>	<u>62,650,149</u>	<u>66,645,043</u>	<u>71,663,128</u>		
<u>\$ 2,620,895</u>	<u>\$ 2,506,103</u>	<u>\$ 9,578,186</u>	<u>\$ 10,824,787</u>	<u>\$ 6,248,644</u>		
<u>\$ -</u>	<u>\$ 995,162</u>	<u>\$ 1,722,042</u>	<u>\$ -</u>	<u>\$ -</u>		

ELLIS COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS
(Unaudited)
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	2013	2014	2015	2016	2017
General fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Law enforcement	-	-	-	-	72,844
Unassigned	<u>11,208,144</u>	<u>13,137,890</u>	<u>14,905,774</u>	<u>18,268,547</u>	<u>20,088,069</u>
Total general fund	<u>\$ 11,208,144</u>	<u>\$ 13,137,890</u>	<u>\$ 14,905,774</u>	<u>\$ 18,268,547</u>	<u>\$ 20,160,913</u>
Road and bridge funds					
Restricted for:					
Road and bridge	<u>2,843,913</u>	<u>3,220,754</u>	<u>3,761,632</u>	<u>4,826,679</u>	<u>5,562,924</u>
Total road & bridge	<u>\$ 2,843,913</u>	<u>\$ 3,220,754</u>	<u>\$ 3,761,632</u>	<u>\$ 4,826,679</u>	<u>\$ 5,562,924</u>
All other governmental funds					
Nonspendable	\$ -	\$ 9,035	\$ -	\$ -	\$ -
Restricted for:					
Public safety and law enforcement	2,204,109	1,997,427	1,513,330	1,355,614	1,477,884
Technology and Security	66,353	99,562	140,858	189,333	316,102
Records management	961,747	1,303,384	1,776,880	2,370,968	2,944,277
Other statutorily restricted	65,689	48,141	79,562	295,099	608,859
Debt service	2,097,825	1,664,989	1,243,469	1,335,487	2,100,707
Assigned for:					
Capital projects	4,101,487	3,659,808	2,076,701	1,986,394	2,185,435
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other government funds	<u>\$ 9,497,210</u>	<u>\$ 8,782,346</u>	<u>\$ 6,830,800</u>	<u>\$ 7,532,895</u>	<u>\$ 9,633,264</u>
Total fund balances	<u>\$ 23,549,267</u>	<u>\$ 25,140,990</u>	<u>\$ 25,498,206</u>	<u>\$ 30,628,121</u>	<u>\$ 35,357,101</u>

Source: Comprehensive Annual Financial Report

TABLE 3

		Fiscal Year							
		2018	2019	2020	2021	2022			
\$	-	\$	-	\$	85,878	\$	82,107	\$	66,088
	-		-		-		-		-
	<u>24,782,608</u>		<u>27,485,955</u>		<u>32,493,271</u>		<u>38,164,025</u>		<u>39,657,592</u>
\$	<u>24,782,608</u>	\$	<u>27,485,955</u>	\$	<u>32,579,149</u>	\$	<u>38,246,132</u>	\$	<u>39,723,680</u>
	<u>6,764,213</u>		<u>8,978,529</u>		<u>9,075,586</u>		<u>9,865,526</u>		<u>10,621,855</u>
\$	<u>6,764,213</u>	\$	<u>8,978,529</u>	\$	<u>9,075,586</u>	\$	<u>9,865,526</u>	\$	<u>10,621,855</u>
\$	-	\$	-	\$	-	\$	-	\$	-
	1,480,846		1,402,755		1,305,696		1,777,091		2,293,932
	315,251		388,960		523,654		685,756		849,338
	3,585,343		3,773,493		4,378,353		5,123,176		5,447,538
	1,150,197		157,520		205,487		190,487		366,034
	2,761,841		3,733,718		84,441		443,511		605,687
	2,548,137		2,906,918		10,171,619		12,571,773		9,008,091
	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>(10,736)</u>
\$	<u>11,841,615</u>	\$	<u>12,363,364</u>	\$	<u>16,669,250</u>	\$	<u>20,791,794</u>	\$	<u>18,559,884</u>
\$	<u>43,388,436</u>	\$	<u>48,827,848</u>	\$	<u>58,323,985</u>	\$	<u>68,903,452</u>	\$	<u>68,905,419</u>

ELLIS COUNTY, TEXAS

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

	2013	2014	2015	2016
REVENUES				
Property taxes	\$ 41,244,893	\$ 42,504,606	\$ 44,317,694	\$ 47,932,825
Intergovernmental	544,152	715,145	1,349,557	1,362,795
License and permits	2,205,257	2,130,728	2,193,111	2,253,540
Fees of office	3,990,280	4,302,451	4,700,295	4,864,292
Fines and forfeitures	2,367,016	1,559,185	1,694,795	1,396,963
Interest	37,120	30,455	40,720	167,681
Other	2,127,043	2,428,561	2,408,414	2,295,739
Total revenues	<u>52,515,761</u>	<u>53,671,131</u>	<u>56,704,586</u>	<u>60,273,835</u>
EXPENDITURES				
General government	10,701,581	11,727,351	12,790,588	12,185,089
Judicial	5,825,557	6,001,764	6,815,116	6,697,097
Public safety	18,555,235	18,343,595	17,955,288	18,885,949
Health and welfare	1,179,311	1,621,603	1,724,987	1,952,247
Conservation	194,331	188,569	194,736	201,966
Roads and highways	8,113,125	8,240,958	8,627,467	8,782,709
Community development	-	19,305	77,699	129,938
Capital outlay	256,151	80,316	2,401,137	482,981
Debt service				
Principal	3,420,000	3,605,000	3,704,035	3,808,771
Interest	2,350,116	2,250,947	2,156,252	2,074,683
Bond issuance costs	-	-	-	-
Total expenditures	<u>50,595,407</u>	<u>52,079,408</u>	<u>56,447,305</u>	<u>55,201,430</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,920,354	1,591,723	257,281	5,072,405
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	416,349	-	-	-
Transfers in	72,000	88,900	971,600	418,692
Transfers out	(72,000)	(88,900)	(971,600)	(418,692)
Refunding bonds issued	-	-	-	-
Issuance of financed purchase liabilities	-	-	99,935	57,510
Issuance of right-to-use lease liabilities	-	-	-	-
Premium on bonds issued	-	-	-	-
Payment to escrow agent	-	-	-	-
Total other financing sources (uses)	<u>416,349</u>	<u>-</u>	<u>99,935</u>	<u>57,510</u>
NET CHANGE IN FUND BALANCES	<u>\$ 2,336,703</u>	<u>\$ 1,591,723</u>	<u>\$ 357,216</u>	<u>\$ 5,129,915</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>11.8%</u>	<u>11.4%</u>	<u>10.5%</u>	<u>10.9%</u>

Source: Comprehensive Annual Financial Reports

TABLE 4

	Fiscal Year					
	2017	2018	2019	2020	2021	2022
\$	51,597,846	\$ 53,156,057	\$ 54,695,969	60,687,331	\$ 64,783,091	\$ 69,448,640
	343,980	662,598	930,908	2,771,150	5,931,046	1,737,824
	2,320,375	2,290,708	2,635,185	2,359,670	2,667,814	2,972,513
	4,776,250	5,737,302	5,417,542	5,517,854	7,782,277	7,422,256
	1,683,243	1,665,688	1,600,476	1,314,070	1,551,681	1,446,396
	385,431	873,285	1,494,887	875,410	321,265	913,287
	<u>2,611,430</u>	<u>2,511,899</u>	<u>1,915,854</u>	<u>992,216</u>	<u>1,097,171</u>	<u>1,283,124</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>	<u>85,224,040</u>
	14,289,272	13,122,705	16,350,867	14,478,233	17,836,209	24,434,609
	7,128,963	7,524,984	8,052,298	8,403,293	8,873,455	10,007,273
	20,277,280	21,641,850	22,387,411	31,098,834	23,291,097	25,808,000
	2,163,272	3,471,212	3,301,238	3,108,816	6,473,062	5,530,321
	220,511	213,583	216,034	229,133	226,696	202,644
	9,226,142	9,324,055	9,632,471	9,116,285	11,320,384	9,955,214
	-	-	-	-	-	-
	19,949	-	342,877	2,500,736	859,937	6,537,043
	4,878,005	2,189,232	2,226,203	3,938,934	3,790,716	2,703,157
	1,051,860	1,378,581	1,358,007	1,404,767	1,414,903	1,200,981
	591,188	-	119,202	187,614	-	-
	<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>	<u>86,379,242</u>
	3,872,113	8,031,335	4,704,213	51,056	10,047,886	(1,155,202)
	-	-	61,144	103,343	257,632	73,521
	82,352	294,558	2,118,320	5,453,657	2,280,530	391,697
	(82,352)	(294,558)	(2,118,320)	(5,453,657)	(2,280,530)	(391,697)
	37,600,000	-	-	-	-	-
	265,679	-	674,055	7,619,696	273,949	1,032,535
	-	-	-	-	-	51,113
	3,955,991	-	-	-	-	-
	<u>(40,964,803)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>856,867</u>	<u>-</u>	<u>735,199</u>	<u>7,723,039</u>	<u>531,581</u>	<u>1,157,169</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>\$ 1,967</u>
	<u>10.3%</u>	<u>6.1%</u>	<u>6.1%</u>	<u>8.5%</u>	<u>7.6%</u>	<u>4.8%</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
2013	11,096,681,357	2,290,554,033	13,387,235,390	0.413599	13,387,235,390
2014	11,742,385,459	2,296,298,455	14,038,683,914	0.413599	14,038,683,914
2015	12,681,759,502	2,513,065,932	15,194,825,434	0.413599	15,194,825,434
2016	13,621,133,545	2,729,833,409	16,350,966,954	0.413599	16,350,966,954
2017	13,555,451,518	2,640,025,972	16,195,477,490	0.413599	16,195,477,490
2018	13,854,420,033	3,736,677,049	17,591,097,082	0.393221	17,591,097,082
2019	15,385,447,194	3,936,243,546	19,321,690,740	0.393221	19,321,690,740
2020	17,695,238,870	4,396,654,095	22,091,892,965	0.370533	22,091,892,965
2021	24,869,099,299	2,949,720,000	27,818,819,299	0.363778	27,818,819,299
2022	29,749,344,150	3,340,975,534	33,090,319,684	0.339338	33,090,319,684

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

ELLIS COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(Unaudited)
LAST TEN FISCAL YEARS

TAXING JURISDICTION	2013	2014	2015	2016
<u>DIRECT</u>				
COUNTY-WIDE:				
Ellis County	\$ 0.380091	\$ 0.380091	\$ 0.380091	\$ 0.380091
Farm to Market	<u>0.033508</u>	<u>0.033508</u>	<u>0.033508</u>	<u>0.033508</u>
Total	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>
<u>OVERLAPPING GOVERNMENTS</u>				
CITIES:				
Alma	-	-	-	0.250000
Bardwell	0.283560	0.296582	0.317670	0.336500
Cedar Hill	0.698760	0.698760	0.698760	0.698760
Ennis	0.695000	0.695000	0.669174	0.699900
Ferris	0.687134	0.687134	0.687134	0.687134
Garrett	0.445091	0.468793	0.500000	0.500000
Glenn Heights	0.795000	0.795000	0.793400	0.935530
Grand Prairie	0.669998	0.669998	0.669998	0.669998
Italy	1.011456	1.011600	0.974714	0.926327
Mansfield	0.710000	0.710000	0.710000	0.710000
Maypearl	0.830000	0.834661	0.594862	0.972183
Midlothian	0.658244	0.708244	0.708244	0.708244
Milford	0.500000	0.518596	0.510632	0.495113
Oak Leaf	0.386480	0.386480	0.386480	0.363867
Ovilla	0.671900	0.671900	0.700000	0.700000
Palmer	0.689500	0.689500	0.689500	0.689500
Pecan Hill	0.328544	0.319192	0.312110	0.324816
Red Oak	0.649000	0.649000	0.649000	0.649000
Venus	0.900000	0.893269	0.879918	0.879918
Waxahachie	0.680000	0.680000	0.680000	0.680000
SCHOOL DISTRICTS:				
Avalon	1.211000	1.220000	1.230000	1.233400
Ennis	1.540000	1.540000	1.540000	1.540000
Ferris	1.310000	1.325000	1.355000	1.355000
Frost	1.255000	0.124040	1.230750	1.220800
Italy	1.246960	1.246960	1.585000	1.584972
Mayearl	1.346590	1.346000	1.346000	1.317000
Midlothian	1.540000	1.540000	1.540000	1.540000
Milford	1.170000	1.170000	1.170000	1.170000
Palmer	1.270000	1.270000	1.533700	1.475000
Red Oak	1.540000	1.540000	1.540000	1.540000
Waxahachie	1.428900	1.428900	1.553900	1.553900
SPECIAL DISTRICTS:				
EC ESD #1	0.083333	0.083333	0.089000	0.089000
EC ESD #2	0.095000	0.095000	0.100000	0.100000
EC ESD #3	0.060000	0.060000	0.100000	0.100000
EC ESD #4	0.030000	0.030000	0.100000	0.100000
EC ESD #5	0.030000	0.030000	0.030000	0.030000
EC ESD #6	0.050000	0.050000	0.065000	0.075000
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	0.060000	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

2017	2018	2019	2020	2021	2022
\$ 0.359713	\$ 0.338984	\$ 0.329557	\$ 0.320194	\$ 0.310708	\$ 0.310708
<u>0.033508</u>	<u>0.031549</u>	<u>0.030976</u>	<u>0.030082</u>	<u>0.028630</u>	<u>0.028630</u>
<u>\$ 0.393221</u>	<u>\$ 0.370533</u>	<u>\$ 0.360533</u>	<u>\$ 0.350276</u>	<u>\$ 0.339338</u>	<u>\$ 0.339338</u>
0.250000	0.250000	0.250000	0.250000	0.250000	0.250000
0.364098	0.364189	0.314247	0.261700	0.245700	0.200449
0.698760	0.697028	0.697028	0.688102	0.697029	0.657000
0.710000	0.710000	0.724473	0.724473	0.724473	0.694473
0.687134	0.687134	0.599843	0.608600	0.847300	0.762854
0.493196	0.500000	0.466299	0.413500	0.375307	0.291424
0.885434	0.879181	0.833523	0.004430	0.769146	0.632211
0.669998	0.669998	0.669998	0.669998	0.664998	0.660000
0.906439	0.852883	0.721586	0.630800	0.615474	0.596917
0.710000	0.710000	0.710000	0.690000	0.690000	0.680000
0.905106	0.814323	0.767114	0.649600	0.649600	0.513457
0.708244	0.708244	0.685000	0.675000	0.675000	0.650000
0.500000	0.457747	0.352671	0.352671	0.341106	0.255593
0.340645	0.308767	0.308767	0.315414	0.301542	0.301542
0.680399	0.660000	0.660000	0.660000	0.660000	0.626213
0.689500	0.750000	0.750000	0.750000	0.719361	0.719361
0.319359	0.321836	0.320959	0.301700	0.296572	0.264823
0.649000	0.705480	0.703645	0.703645	0.703645	0.697464
0.879918	0.879918	0.899918	0.838991	0.807224	0.754842
0.680000	0.680000	0.680000	0.660000	0.660000	0.630000
1.233400	1.230700	1.230700	1.027600	1.028120	0.997690
1.540000	1.540000	1.540000	1.469900	1.453700	1.402900
1.355000	1.517300	1.517300	1.313800	1.274300	1.238500
1.174250	1.592500	1.592500	1.232600	1.236690	1.186900
1.584972	1.519000	1.519000	1.296500	1.287000	1.261429
1.317000	1.289000	1.289000	1.174400	1.171700	1.154299
1.540000	1.540000	1.540000	1.379800	1.352000	1.294600
1.170000	1.170000	1.170000	0.972400	0.957700	0.940300
1.475000	1.435000	1.435000	1.330700	1.273600	1.237900
1.540000	1.540000	1.540000	1.359200	1.325600	1.291000
1.553900	1.553900	1.553900	1.365400	1.344200	1.326800
0.890000	0.091600	0.091600	0.084100	0.081189	0.072465
0.100000	0.100000	0.100000	0.099500	0.099500	0.099500
0.100000	0.100000	0.100000	0.093300	0.091653	0.080030
0.100000	0.100000	0.100000	0.100000	0.098800	0.100000
0.030000	0.030000	0.030000	0.030000	0.030000	0.024690
0.075000	0.075000	0.075000	0.071100	0.071100	0.064054
0.030000	0.030000	0.030000	0.286000	0.027929	0.024333
0.100000	0.100000	0.100000	0.100000	0.098461	0.100000
0.060000	0.060000	0.060000	0.060000	0.056315	0.056315

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TABLE 7

ELLIS COUNTY, TEXAS

PRINCIPAL TAXPAYERS

(Unaudited)

SEPTEMBER 30, 2022

Name	Type of Business	2022 Assessed Valuations	Percentage of Total Assessed Valuation	2012 Assessed Valuations	Percentage of Total Assessed Valuation
Midlothian Energy LP	Utility	\$ 312,842,200	1.38%	\$ 345,954,773	2.50%
Oncor Electric Delivery Company	Utility	249,618,195	0.97%	128,454,210	0.00%
Chaparral Steel Company	Steel Mill	201,686,057	0.71%	235,434,262	1.62%
Sharka LLC	Internet Developer	156,398,057	0.71%	-	1.62%
Target	Distribution Facility	126,187,201	0.62%	95,296,500	58.00%
Walgreen's Company	Distribution Facility	125,957,738	0.61%	194,923,614	1.71%
Elm Branch Solar LLC	Distribution Facility	124,883,151	0.61%	-	1.71%
Bonbardier US Aerostructures LLC	Aviation Production	108,405,255	0.55%	-	1.07%
Qarbon Aerospace Foundation, LLC	Aerospace Manufacturing	105,499,179	0.52%	-	0.83%
HOLCIM (US), Inc.	Cement Plant	<u>91,000,000</u>	<u>0.52%</u>	<u>140,610,029</u>	<u>0.83%</u>
		<u>\$ 1,602,477,033</u>	<u>7.20%</u>	<u>\$ 1,140,673,388</u>	<u>69.89%</u>

Note: Total Assessed Valuation

Source: Municipal Advisory Council of Texas

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
2013	*	40,514,980	39,930,918	98.56%	273,525	40,204,443	99.23%
2014	*	40,749,276	40,260,285	98.80%	1,606	40,261,891	98.80%
2015	*	41,834,674	41,422,425	99.01%	201,465	41,623,890	99.50%
2016	*	43,650,157	43,290,755	99.18%	111,232	43,401,987	99.43%
2017	*	47,182,235	46,743,059	99.07%	16,529	46,759,588	99.10%
2018	*	48,491,514	48,098,255	99.19%	1,243	48,099,498	99.19%
2019	*	49,637,927	49,254,094	99.23%	4,492	49,258,586	99.24%
2020	*	51,106,757	50,700,717	99.21%	3,522	50,704,239	99.21%
2021	*	60,881,197	60,331,920	99.10%	322,215	60,654,135	99.63%
2022	*	65,193,004	64,624,553	99.13%	-	64,624,553	99.13%

* 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
2013	155,971	13,387,235,390	55,851,885	2,097,825	53,754,060	0.40%	344.64	0.97%
2014	159,259	14,038,683,914	52,596,668	1,664,989	50,931,679	0.36%	319.80	0.85%
2015	163,391	15,194,825,434	49,208,483	1,243,469	47,965,014	0.32%	293.56	0.78%
2016	168,467	16,195,477,490	45,753,171	1,335,487	44,417,684	0.27%	263.66	0.70%
2017	173,636	17,591,197,082	43,264,638	2,100,707	41,163,931	0.23%	237.07	0.63%
2018	179,436	19,321,690,740	41,175,483	2,031,044	39,144,439	0.20%	218.15	0.58%
2019	184,826	22,091,892,965	40,425,000	3,723,843	36,701,157	0.17%	198.57	0.53%
2020	191,039	24,970,221,086	33,200,000	522,794	32,677,206	0.14%	171.05	0.45%
2021	196,650	27,813,819,299	31,020,000	425,828	30,594,172	0.11%	155.58	0.41%
2022	202,678	33,090,319,684	28,755,000	597,815	28,157,185	0.09%	138.93	0.37%

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, 2022

TAXING JURISDICTION	TOTAL FUNDED DEBT	PERCENTAGE APPLICABLE TO NAMED GOVERNMENT	OVERLAPPING FUNDED NET DEBT
CITIES:			
Ennis	\$ 104,654,000	100.00%	104,654,000
Ferris	12,740,000	86.86%	11,065,964
Italy	4,155,000	100.00%	4,155,000
Maypearl	1,180,000	100.00%	1,180,000
Midlothian	146,894,764	100.00%	146,894,764
Milford	-	69.54%	-
Ovilla	3,060,000	92.48%	2,829,888
Palmer	2,335,000	100.00%	2,335,000
Red Oak	41,568,000	100.00%	41,568,000
Venus	7,967,000	21.60%	1,720,872
Waxahachie	206,380,000	100.00%	206,380,000
COUNTY-LINE CITIES:			
Cedar Hill	104,850,000	3.04%	3,187,440
Glenn Heights	12,775,000	35.13%	4,487,858
Grand Prairie	449,467,000	0.08%	359,574
Mansfield	147,185,000	0.76%	1,118,606
SCHOOL DISTRICTS:			
Avalon ISD	630,000	100.00%	630,000
Italy ISD	11,615,000	100.00%	11,615,000
Maypearl ISD	9,772,159	100.00%	9,772,159
Midlothian ISD	412,745,000	100.00%	412,745,000
Palmer ISD	17,435,000	100.00%	17,435,000
Red Oak ISD	84,630,000	100.00%	84,630,000
Waxahachie ISD	223,277,001	100.00%	223,277,001
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	92,459,620	98.93%	91,470,302
Ferris ISD	27,103,059	91.68%	24,848,084
Frost ISD	6,269,000	1.49%	93,408
Milford ISD	-	69.54%	-
TOTAL NET OVERLAPPING DEBT			1,408,452,920
Ellis County			<u>28,755,000</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 1,449,887,058</u>
TOTAL DIRECT AND OVERLAPPING DEBT PER CAPITA			\$ 7,354
TOTAL DIRECT AND OVERLAPPING DEBT % OF A.V.			5.35%

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.

Source: Texas Municipal Reports

ELLIS COUNTY, TEXAS

COMPUTATION OF LEGAL DEBT MARGIN

(Unaudited)

SEPTEMBER 30, 2022

Assessed value of real property	\$	29,749,344,150
Assessed value of personal and other property		<u>3,340,975,534</u>
 Total assessed value	 \$	 <u><u>33,090,319,684</u></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 valorem 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 25% of the assessed valuation of real property in the county.

Debt limit, 25% of real property assessed value	\$	7,437,336,038
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Amount of debt applicable to debt limit:

Debt limit:

Total bonded debt applicable	28,755,000	
Less: assets in debt service fund available for payment of principal	597,815	<u>28,157,185</u>

**Legal debt margin, bonds issued under
Article III, Section 52 of the Texas Constitution**

\$ 7,409,178,853

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
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	192,455	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%
2022	202,678	9,460,122	48,640	36.4	44,662	4.5%

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	2022			2013		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Baylor Scott&White at Waxahachie	1,630	1	3.45%	996	1	2.54%
Waxahachie ISD	1,526	2	3.23%	880	2	2.25%
Dart Container Corp.	1,085	3	2.30%	737	3	1.88%
Walgreen's Distribution Center	922	4	1.95%	830	4	2.12%
Cardinal Insulated Glass	803	5	1.70%	751	5	1.92%
City of Waxahachie	896	6	1.90%	810	6	2.07%
Owens Corning	726	7	1.54%	645	7	1.65%
Ellis County Government	583	8	1.23%	460	8	1.18%
UNIVAR	394	9	0.83%	320	9	0.82%
A.E.P. Industries	322	10	0.68%	286	10	0.73%
Berry Global	208	11	0.44%	194	11	0.50%
Total	9,095		19.26%	6,909		17.65%
Total County Employment	47,231			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, 2022

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government											
Number of courthouses	2	2	2	2	2	2	2	2	2	2	2
Number of sub-courthouses	3	3	3	3	3	3	3	3	3	3	3
Judicial											
District courtrooms	2	2	2	3	3	3	3	3	3	3	3
County court at law courtrooms	2	2	2	2	2	2	2	2	3	3	3
Juvenile courtrooms	1	1	1	1	1	1	1*	1*	1*	1	1
Justice courts	4	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	1
Bed capacity of jails	868	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	2
Conservation											
Number of offices	1	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	147
Miles of hard surface road	786	786	786	786	786	786	840	835	740	987	1,012
Miles of gravel road	164	164	164	164	164	164	140	138	126	130	133

Source: Ellis County Internal Department Reports

* Shared with District Court

Data for the period prior to 2012 is not included as that information was not tracked by Ellis County Government at that time.

ELLIS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

(Unaudited)

LAST TEN FISCAL YEARS

Function/Program	2013	2014	2015	2016
General government				
Number of a/p transactions	15,195	15,049	16,199	15,672
Flood plain/building permits	682	989	1,264	969
Aerobic septic permits	290	418	452	525
Other septic permits	208	221	191	780
Nuisance complaints	802	705	735	605
New subdivisions	27	31	51	43
Number of employees*	-	175	154	183
Judicial				
Hot check cases				
Number of checks processed	612	686	427	380
Number of theft by check cases filed	86	52	32	17
Number of employees	-	26	33	39
Public safety				
Number of 911 calls received	36,118	32,707	30,297	40,321
Average jail daily population	373	425	452	465
Jail bookings	5,279	4,870	4,742	4,740
Jail releases	5,451	4,798	4,666	4,752
Jail inmates at September 30	422	458	502	464
Number of employees	-	212	223	230
Transportation				
Roadway resurfacing (miles)	110.7	86.6	81.6	88.1
Mowing along roadways (equipment miles)	3,432	3,458	2,896	2,510
Ditch and culvert cleaning (miles)	121	47	81	159
Number of employees	-	62	62	62
Conservation				
Number of people served in proframs	176,986	112,136	101,665	87,176
Number of employees	-	2	2	2
Health and welfare				
Number of applications filed	839	337	353	372
Number of cases approved	544	224	161	172
Number of employees	-	1	1	2

Data obtained from internal Ellis County departmental records.

Data obtained for the period nine years prior to 2013 is not included as that information was not tracked by Ellis County government at that time.

TABLE 15

2017	2018	2019	2020	2021	2022
16,147	16,258	16,378	12,795	12,115	12,386
1,160	1,148	964	1,075	1,283	1,168
509	545	604	703	752	695
86	236	109	120	140	89
634	410	449	301	228	229
41	69	39	51	66	78
166	170	164	192	192	229
331	412	171	85	36	36
17	43	8	-	-	-
38	42	42	35	49	52
33,311	33,094	33,946	36,519	40,365	37,237
497	501	447	365	415	509
5,136	5,475	5,547	3,662	4,149	4,631
5,070	5,110	5,519	3,601	3,964	4,527
527	496	462	353	545	568
241	245	244	261	265	233
133.8	134.0	141.0	193.2	153.3	126
2,142	2,226	2,649	2,739	4,088	4,307
191	168	117	117	131	142
66	64	65	61	66	65
87,176	96,389	96,908	97,101	97,782	97,992
8	5	5	7	7	7
354	260	335	313	201	235
185	148	178	190	122	108
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	Other Noncurrent Liabilities	Tax Notes	Total Primary Government	Percentage of Personal Income*	Per Capita*
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	16,350,966,954	45,753,171	3,557,709	-	49,310,880	7.36	293
2017	173,636	16,195,477,490	43,264,638	4,242,941	-	47,507,579	7.03	274
2018	179,436	17,591,197,082	41,175,483	2,452,965	-	43,628,448	5.91	243
2019	184,826	19,321,690,740	40,425,000	1,598,037	5,100,000	47,123,037	5.93	255
2020	191,039	22,091,892,965	33,200,000	9,734,523	-	42,934,523	5.05	225
2021	196,650	27,818,819,299	31,020,000	5,232,964	-	36,252,964	3.65	184
2022	202,678	33,090,319,684	28,755,000	5,978,543	-	28,755,000	3.04	142

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.