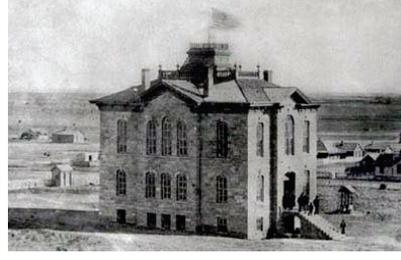


ELLIS COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2023

ELLIS COUNTY AUDITOR

ELLIS COUNTY, TEXAS



District Judges

Hon. Bob Carroll - 40th District Court
Hon. William D. Wallace - 378th District Court
Hon. Cindy Ermatinger - 443rd District Court

Prepared By: Office of County Auditor

County Auditor – Position Vacant

First Assistant County Auditor – Staci Parr

Assistant Auditors – as Pictured Left to Right

Michelle Mejorado
DeVonda Spurlock, CFE
Martine Hamby
Barbara Anglen

Tana Young
Bernadine Mejia
Melanie Dowdle
Wendy Hernandez

ELLIS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

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Ellis County Auditor's Office

Vacant
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

March 27, 2024

Honorable District Judges of Ellis County, Honorable Members of the Ellis County Commissioners Court and Citizens of Ellis County:

The Annual Comprehensive Financial Report of Ellis County, Texas, for the fiscal year ended September 30, 2023, 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 requires 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 Patillo, Brown & Hill, LLP, 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, 2023, 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, 2023, 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 2023 approximate population is 212,182. 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 a 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 \$4,934,547 – a 7.95 % increase from FY22 – 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 includes a parking facility and central jury room. All capital improvements are being accomplished without additional 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 for 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 the 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 annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2022. This was the twenty sixth consecutive year that this government has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual 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,

Staci Parr

First Assistant County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Ellis County
Texas**

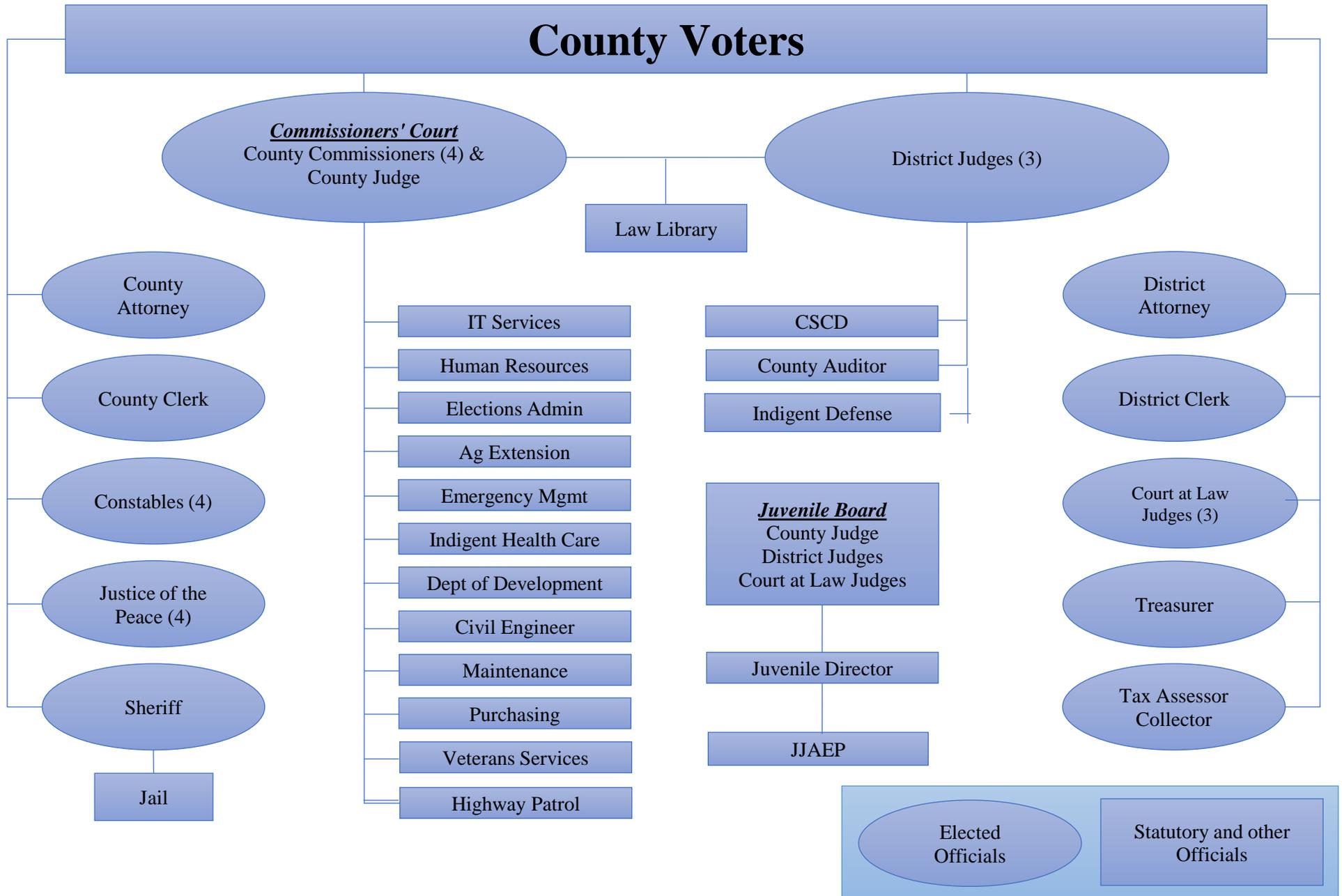
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

County Voters



ELLIS COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2023

COMMISSIONERS COURT

COUNTY JUDGE

Todd Little

COUNTY COMMISSIONERS

Precinct 1

Burt Stinson

Precinct 2

Lane Grayson

Precinct 3

Louis Ponder

Precinct 4

Kyle Butler

JUDICIAL

DISTRICT JUDGE

40th Judicial District

Bob Carroll

378th Judicial District

William Wallace

443rd Judicial District

Cindy Ermatinger

COUNTY COURT AT LAW JUDGE I

Jim Chapman

COUNTY COURT AT LAW JUDGE II

Gene Calvert

COUNTY COURT AT LAW JUDGE II

Joseph R. Gallo

JUSTICE OF THE PEACE

Precinct 1

Chris Macon

Precinct 2

Jackie Miller

Precinct 3

Dan Cox

Precinct 4

Vacant

LAW ENFORCEMENT AND LEGAL

SHERIFF

Brad Norman

COUNTY ATTORNEY

M. Ann Montgomery

CONSTABLES

Precinct 1

Roy Callender

Precinct 2

Casey Borders

Precinct 3

Curtis Polk, Jr.

Precinct 4

Mike Jones

ADULT PROBATION OFFICER*

Hector Verdin

JUVENILE PROBATION OFFICER*

Chelsea Smith

FINANCIAL ADMINISTRATION

COUNTY AUDITOR*

Position Vacant

COUNTY TREASURER

Cheryl Chambers

TAX COLLECTOR

Richard Rozier

PURCHASING AGENT*

E.J. Harbin

RECORDING OFFICIALS

DISTRICT CLERK

Melanie Reed

COUNTY CLERK

Krystal Valdez

*Denotes appointed officials. All others are elected officials.

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
and Members of the Commissioners' Court
Ellis County, Texas

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund financial of Ellis County, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Ellis County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, and the aggregate remaining fund information of the County, as of September 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-based IT Arrangements*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The County's 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 one year after the date that the financial statements are issued.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibility 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 opinions. 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 GAAS and *Government 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 GAAS and *Government 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 information, and pension and OPEB information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 nonmajor fund financial statements and schedules 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 was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the Ellis County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ellis County's internal control over financial reporting and compliance.

Waco, Texas
March 27, 2024

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**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

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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, 2023. 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 in the introductory section 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 \$98.8 million (net position). Of this amount, \$22.1 million (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 \$19.2 million, before a prior period adjustment of \$1.1 million to report additional payables to Tax Increment Reinvestment Zones within the County.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$83.7 million, an increase of \$12.8 million. Of that amount, \$35.1 million 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 \$35.1 million or 49% of total General Fund expenditures.
- The County's total bonded long-term debt decreased by \$2.4 million 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 immediately following the management's discussion and analysis.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. 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 which is a major funds. Data from the other 48 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 immediately following the government-wide financial statements.

- **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 following the governmental fund financial statements.

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.

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 immediately following the notes to the financial statements.

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 following the required supplementary information.

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 \$98.8 million at the close of the most recent fiscal year.

Ellis County’s investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding, is 38% 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, TEXAS’ NET POSITION

| | Governmental Activities | |
|--------------------------------------|-------------------------|----------------------|
| | 2023 | 2022 |
| Current and other assets | \$ 120,749,107 | \$ 113,177,269 |
| Capital and long-term assets | <u>69,990,036</u> | <u>76,169,905</u> |
| Total assets | <u>190,739,143</u> | <u>189,347,174</u> |
| | | |
| Total deferred outflows of resources | <u>14,025,454</u> | <u>12,873,743</u> |
| | | |
| Other liabilities | 31,499,445 | 6,433,091 |
| Long-term liabilities | <u>64,187,365</u> | <u>59,471,891</u> |
| Total liabilities | <u>95,686,810</u> | <u>65,904,982</u> |
| | | |
| Total deferred inflows of resources | <u>10,281,431</u> | <u>57,583,549</u> |
| | | |
| Net position: | | |
| Net investment in capital assets | 37,526,467 | 30,995,511 |
| Restricted | 39,176,473 | 21,072,089 |
| Unrestricted | <u>22,093,416</u> | <u>26,664,786</u> |
| Total net position | <u>\$ 98,796,356</u> | <u>\$ 78,732,386</u> |

An additional portion of Ellis County’s net position, \$39.2 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$22.1 million, may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Ellis County can 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 \$19.2 million, before a prior period adjustment of \$1.1 million.

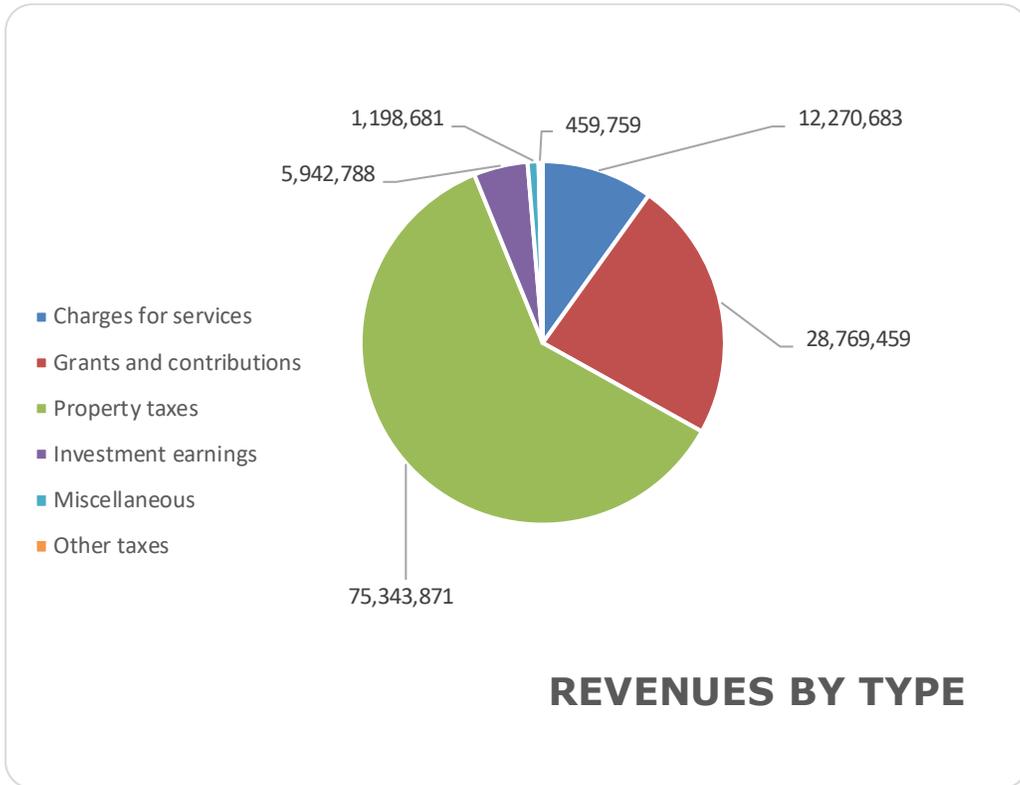
Property taxes increased by \$6.3 million during the year due to an increase in assessed taxable values. Revenue increased by \$37.8 million due to the inclusion of the Local Provider Participation Fund, as well as significant increases in grant revenues and investment earnings.

Expenses increased by \$24.9 million. This increase can be attributed mostly to an increase of \$15.8 million in health and welfare due to the inclusion of the Local Provider Participation Fund. Other increases across each function are a result of salary increases and growth in the County requiring additional services.

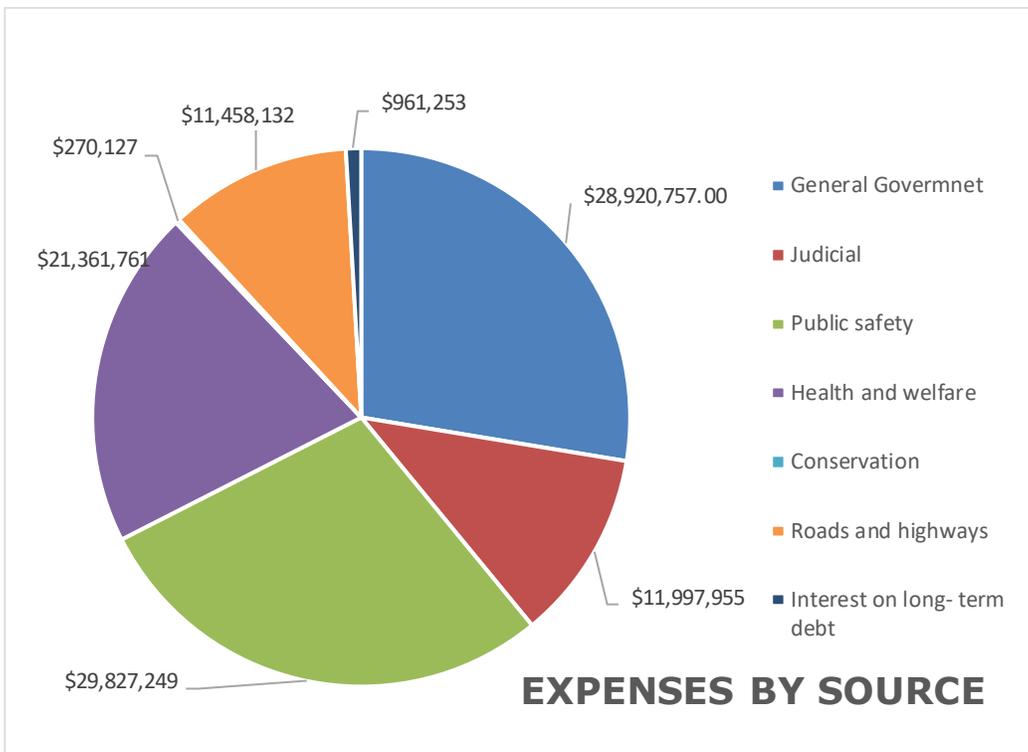
ELLIS COUNTY, TEXAS' CHANGES IN NET POSITION

| | Governmental Activities | |
|------------------------------------|-------------------------|---------------|
| | 2023 | 2022 |
| Revenues: | | |
| <u>Program revenues:</u> | | |
| Charges for services | \$ 12,270,683 | \$ 12,886,681 |
| Operating grants and contributions | 28,367,945 | 1,596,084 |
| Capital grants and contributions | 401,514 | - |
| <u>General revenues:</u> | | |
| Property taxes | 75,343,871 | 69,029,461 |
| Investment earnings | 5,942,788 | 913,288 |
| Gain on sale of capital assets | - | 73,521 |
| Miscellaneous | 1,198,681 | 1,282,598 |
| Other taxes | 459,759 | 364,260 |
| Total Revenues | 123,985,241 | 86,145,893 |
| Expenses: | | |
| General government | 28,920,757 | 25,406,956 |
| Judicial | 11,997,955 | 9,354,924 |
| Public safety | 29,827,249 | 26,064,109 |
| Health and welfare | 21,361,761 | 5,524,443 |
| Conservation | 270,127 | 194,614 |
| Roads and highways | 11,458,132 | 12,210,008 |
| Interest on long-term debt | 961,253 | 1,142,195 |
| Total Expenses | 104,797,234 | 79,897,249 |
| Change in net position | 19,188,007 | 6,248,644 |
| Net position, beginning | 80,717,988 | 72,483,742 |
| Prior period adjustment | (1,109,639) | - |
| Net position, ending | \$ 98,796,356 | \$ 78,732,386 |

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

The focus of Ellis County's governmental funds is to provide information on 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 \$40.8 million. 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 \$1.0 million during the current fiscal year. This increase is primarily due to an increase in property tax revenue and a transfer from the ARPA Grant Fund. Increased assessed taxable values were the driving factor for the increase.

The ARPA Grant Fund experienced an increase in fund balance of \$1.2 million, which was driven by investment earnings and grant revenue exceeding grant expenditures and transfer to the General Fund.

The Local Provider Participation Fund experienced an increase in fund balance of \$251 thousand, which was caused by mandatory payments collected exceeding remittances to the state.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's revenue projections increased approximately \$419,092 when compared with the original budget. The actual revenue recognized was less than budgeted amounts by \$18.9 million.

The General Fund's final revised expenditure budget was approximately \$2.5 million greater than the figure originally adopted. Actual year-end expenditures totaled \$5.8 million less than the revised budget total.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

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

ELLIS COUNTY'S CAPITAL ASSETS

| | Governmental Activities | |
|----------------------------|-------------------------|----------------------|
| | 2023 | 2022 |
| Land | \$ 2,401,764 | \$ 2,010,679 |
| Construction in progress | 3,700,613 | 2,468,470 |
| Buildings and improvements | 46,038,013 | 48,896,500 |
| Machinery and equipment | 17,849,646 | 14,990,731 |
| Total | <u>\$ 69,990,036</u> | <u>\$ 68,366,380</u> |

The County had the following additions to capital assets:

| | |
|---------------------------------------|------------|
| Land | \$ 391,085 |
| Construction on buildings in progress | 1,232,143 |
| Buildings and improvements | 41,090 |
| Purchase of vehicles and equipment | 2,855,633 |

Additional information on Ellis County's capital assets can be found in the notes to the financial statements of this report.

Long-term Debt

At the end of the current fiscal year, Ellis County had total debt outstanding of \$38.3 million, compared to a balance of \$42.0 million in the prior year.

The County also has leases and subscriptions payable of \$7.1 million and compensated absences of \$2.5 million.

The County's overall debt decreased \$3.6 million from the prior year due primarily to principal payments made totaling \$3,790,716 during the fiscal year.

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

Additional information on Ellis County's long-term debt can be found in note III F 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 the total rate to decrease from the fiscal year 2023. 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 the 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 non-recurring excess unassigned fund balance becomes available, it may be utilized for one-time, 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 2022, the fund balance was \$38,164,025 or 69.34% of adopted general fund expenditure budgets, and for the end of fiscal year 2022 the fund balance was \$39,723,680 or 60.00% of adopted general fund expenditure budgets. For the fiscal year 2022 and 2023, 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 17.16% increase in assessed values over the prior year. The assessed value increased from \$27,813,819,299 to \$33,034,865,202. The County previously maintained the same tax rate of 0.413599 for 6 years, but with the rising economic growth, they were able to lower the rate to .360533 for the fiscal year 2020. Fiscal year 2021 saw another decrease in the tax rate by .010257 bringing the rate to .350276 per \$100 of property value. Fiscal year 2022 brought further lowering of the tax rate to .339338 and again in 2023. Ellis County presented its constituents with a 0.0435 cent reduction in the tax rate, bringing it to the lowest tax rate in 10 years, at .295867. 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 0.013201.

The portion committed to farm to market is .022866. Estimated revenues and expenditures for the fiscal year 2023 are \$90,838,948 for the General Fund. Property taxes account for 92.4% 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. 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 610 full-time positions and 37 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 2023 Budget for most staff.

Benefits

The County provides pension benefits for all eligible employees through TCDRS. Contribution rates have increased from 11.0 to 11.93% in the 2024 budget year. The employee contribution rate is 7%. All of these factors were considered in preparing Ellis County's budget for the 2024 fiscal year. These goals serve as a guide to future budgets. The County commits to maintaining the same or lower tax rate for 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 Staci Parr, Ellis County Auditor's Office, 101 West Main, Suite 301, Waxahachie, Texas 75165.

**BASIC
FINANCIAL STATEMENTS**

ELLIS COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

| | <u>Primary Government</u> | <u>Component Unit</u> |
|---|------------------------------------|--|
| | <u>Governmental Activities</u> | <u>Ellis County Rural Rail Transportation District</u> |
| ASSETS | | |
| Cash and investments | \$ 113,661,489 | \$ 287,644 |
| Taxes receivables, net of allowance | 1,727,522 | - |
| Other receivables, net of allowance | 3,988,661 | - |
| Prepaid items | 1,371,435 | - |
| Capital assets not being depreciated | 6,102,377 | - |
| Capital assets, net of accumulated depreciation | <u>63,887,659</u> | <u>7,907,176</u> |
| Total assets | <u>190,739,143</u> | <u>8,194,820</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension related | 9,023,075 | - |
| OPEB related | 4,108,286 | - |
| Deferred charge on refunding | <u>894,093</u> | <u>-</u> |
| Total deferred outflows of resources | <u>14,025,454</u> | <u>-</u> |
| LIABILITIES | | |
| Accounts payable | 4,972,683 | 11,474 |
| Accrued liabilities | 2,389,805 | - |
| Accrued interest | 152,586 | - |
| Due to other governments | 2,121,324 | - |
| Unearned revenue | 21,863,047 | - |
| Noncurrent liabilities: | | |
| Due within one year | | - |
| Long-term debt | 5,191,337 | - |
| Total OPEB liability | 464,581 | - |
| Due in more than one year | | |
| Long-term debt | 33,143,191 | - |
| Net pension liability | 9,960,762 | - |
| Total OPEB liability | <u>15,427,494</u> | <u>-</u> |
| Total liabilities | <u>95,686,810</u> | <u>11,474</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension related | 18,306 | - |
| OPEB related | <u>10,263,125</u> | <u>-</u> |
| Total deferred inflows of resources | <u>10,281,431</u> | <u>-</u> |
| NET POSITION | | |
| Net investment in capital assets | 37,526,467 | 7,907,176 |
| Restricted for: | | |
| Road and bridge | 14,553,868 | - |
| Public safety | 1,740,621 | - |
| Health and welfare | 2,236,867 | - |
| Law enforcement | 2,191,115 | - |
| Technology and security | 945,702 | - |
| Records management | 5,508,513 | - |
| Other statutorily restricted funds | 131,281 | - |
| Debt service | 493,705 | - |
| Maintenance and capital projects | 11,374,801 | 62,787 |
| Unrestricted | <u>22,093,416</u> | <u>213,383</u> |
| Total net position | <u>\$ 98,796,356</u> | <u>\$ 8,183,346</u> |

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

ELLIS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Functions/Programs | Expenses | Program Revenue | | | Net (Expense) Revenue and Changes in Position | |
|---|-----------------------|----------------------|------------------------------------|----------------------------------|---|---|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | Component Unit |
| | | | | | Governmental Activities | Ellis County Rural Rail Transportation District |
| Primary government | | | | | | |
| Governmental activities: | | | | | | |
| General government | \$ 28,920,757 | \$ 6,493,399 | \$ 12,712,563 | \$ - | \$ (9,714,795) | \$ - |
| Judicial | 11,997,955 | 2,273,858 | 614,136 | - | (9,109,961) | - |
| Public safety | 29,827,249 | 665,109 | 347,437 | - | (28,814,703) | - |
| Health and welfare | 21,361,761 | - | 13,966,972 | - | (7,394,789) | - |
| Conservation | 270,127 | - | - | 401,514 | 131,387 | - |
| Roads and highways | 11,458,132 | 2,838,317 | 726,837 | - | (7,892,978) | - |
| Interest | 961,253 | - | - | - | (961,253) | - |
| Total governmental activities | <u>104,797,234</u> | <u>12,270,683</u> | <u>28,367,945</u> | <u>401,514</u> | <u>(63,757,092)</u> | <u>-</u> |
| Total primary government | <u>\$ 104,797,234</u> | <u>\$ 12,270,683</u> | <u>\$ 28,367,945</u> | <u>\$ 401,514</u> | <u>\$ (63,757,092)</u> | |
| Component Unit: | | | | | | |
| ECCRRTD | \$ 544,722 | \$ 201,572 | \$ 61,288 | \$ - | \$ - | \$ (281,862) |
| Total component unit | <u>\$ 544,722</u> | <u>\$ 201,572</u> | <u>\$ 61,288</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (281,862)</u> |
| General revenues: | | | | | | |
| Taxes: | | | | | | |
| Property taxes, levied for general purposes | | | | | 71,936,792 | - |
| Property taxes, levied for debt service | | | | | 3,407,079 | - |
| Other taxes | | | | | 459,759 | - |
| Gain on sale of capital assets | | | | | - | - |
| Miscellaneous revenue | | | | | 1,198,681 | 6,000 |
| Investment earnings | | | | | 5,942,788 | 13,275 |
| Total general revenues | | | | | <u>82,945,099</u> | <u>19,275</u> |
| Change in net position | | | | | 19,188,007 | (262,587) |
| Net position - beginning | | | | | 80,717,988 | 8,445,933 |
| Prior period adjustment | | | | | (1,109,639) | - |
| Net position - ending | | | | | <u>\$ 98,796,356</u> | <u>\$ 8,183,346</u> |

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

ELLIS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

| | <u>General</u> | <u>ARPA Grant</u> | <u>Local Provider Participation</u> | <u>Other Governmental Funds</u> | <u>Total Governmental</u> |
|--|----------------------|-----------------------|---|---|-------------------------------|
| ASSETS | | | | | |
| Cash and investments | \$ 46,591,660 | \$ 24,814,868 | \$ 2,236,867 | \$ 40,018,094 | \$ 113,661,489 |
| Taxes receivable, net of allowance | 1,252,830 | - | - | 474,692 | 1,727,522 |
| Due from other funds | 32,812 | 150,000 | - | 1,250,000 | 1,432,812 |
| Fines receivable | 3,988,661 | - | - | - | 3,988,661 |
| Prepaid items | <u>1,371,435</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,371,435</u> |
| Total assets | <u>53,237,398</u> | <u>24,964,868</u> | <u>2,236,867</u> | <u>41,742,786</u> | <u>122,181,919</u> |
| LIABILITIES | | | | | |
| Accounts payable | 2,893,960 | 322,449 | - | 1,756,274 | 4,972,683 |
| Accrued liabilities | 2,212,880 | - | - | 176,925 | 2,389,805 |
| Due to other funds | 150,000 | 1,282,812 | - | - | 1,432,812 |
| Due to other governments | 1,969,836 | - | - | 151,488 | 2,121,324 |
| Unearned revenue | <u>-</u> | <u>21,863,047</u> | <u>-</u> | <u>-</u> | <u>21,863,047</u> |
| Total liabilities | <u>7,226,676</u> | <u>23,468,308</u> | <u>-</u> | <u>2,084,687</u> | <u>32,779,671</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue-property taxes | 1,252,831 | - | - | 474,696 | 1,727,527 |
| Unavailable revenue-fines | <u>3,990,764</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,990,764</u> |
| Total deferred inflows of resources | <u>5,243,595</u> | <u>-</u> | <u>-</u> | <u>474,696</u> | <u>5,718,291</u> |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid items | 1,371,435 | - | - | - | 1,371,435 |
| Restricted for: | | | | | |
| Road and bridge | - | - | - | 14,424,304 | 14,424,304 |
| Public safety | - | 1,496,560 | - | 244,061 | 1,740,621 |
| Health and welfare | - | - | 2,236,867 | - | 2,236,867 |
| Law enforcement | - | - | - | 2,191,115 | 2,191,115 |
| Technology and security | - | - | - | 945,702 | 945,702 |
| Records management | - | - | - | 5,508,513 | 5,508,513 |
| Other statutorily restricted funds | - | - | - | 131,281 | 131,281 |
| Capital projects | - | - | - | 13,884,683 | 13,884,683 |
| Debt service | - | - | - | 568,552 | 568,552 |
| Assigned: | | | | | |
| Capital projects | - | - | - | 1,285,192 | 1,285,192 |
| Next year's budget | 4,294,014 | - | - | - | 4,294,014 |
| Unassigned | <u>35,101,678</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>35,101,678</u> |
| Total fund balances | <u>40,767,127</u> | <u>1,496,560</u> | <u>2,236,867</u> | <u>39,183,403</u> | <u>83,683,957</u> |
| Total liabilities, fund balances, and deferred inflows of resources | <u>\$ 53,237,398</u> | <u>\$ 24,964,868</u> | <u>\$ 2,236,867</u> | <u>\$ 41,742,786</u> | <u>\$ 122,181,919</u> |

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

ELLIS COUNTY, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

| | | |
|--|----|-------------------|
| Total fund balances, governmental funds | \$ | 83,683,957 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position. | | 69,990,036 |
| Deferred outflows of resources for pension-related activities are not included in the fund financial statements, but are included in the Statement of Net Position. | | 9,023,075 |
| Deferred outflows of resources for OPEB-related activities are not included in the fund financial statements, but are included in the Statement of Net Position. | | 4,108,286 |
| Deferred losses on refunding bonds are not included in the fund financial statements, but are included in the Statement of Net Position. | | 894,093 |
| Some liabilities, such as long-term bonds payable, leases, subscriptions and compensated absences, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the Statement of Net Position. | | |
| Bonds payable | | (26,380,000) |
| Premiums on bonds | | (2,373,593) |
| Leases | | (5,013,803) |
| Subscriptions | | (2,100,148) |
| Compensated absences | | (2,466,984) |
| Net pension liability | | (9,960,762) |
| Total OPEB liability | | (15,892,075) |
| Interest on long-term debt | | (152,586) |
| The portion of certain receivable not collected soon enough to pay for the current period's expenditures are deferred in the funds. | | |
| Property taxes | | 1,727,527 |
| Court fines | | 3,990,764 |
| Deferred inflows of resources for pension-related activities are not included in the fund financial statements, but are included in the Statement of Net Position. | | (18,306) |
| Deferred inflows of resources for OPEB-related activities are not included in the fund financial statements, but are included in the Statement of Net Position. | | (10,263,125) |
| Net position of governmental activities | \$ | <u>98,796,356</u> |

ELLIS COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | General | ARPA Grant | Local Provider Participation | Other Governmental Funds | Total Governmental |
|--|----------------------|---------------------|---------------------------------|--------------------------------|-----------------------|
| REVENUES | | | | | |
| Taxes | \$ 55,846,129 | \$ - | - | \$ 19,270,023 | \$ 75,116,152 |
| Intergovernmental | 1,284,461 | 12,329,181 | 13,966,972 | 2,838,317 | 30,418,931 |
| Licenses and permits | - | - | - | 809,423 | 809,423 |
| Charges for services | 5,910,735 | - | - | 1,506,261 | 7,416,996 |
| Fines and forfeitures | 1,014,935 | - | - | 308,104 | 1,323,039 |
| Investment earnings | 2,307,696 | 1,606,934 | 88,478 | 1,939,345 | 5,942,453 |
| Other revenue | 1,061,702 | - | - | 117,087 | 1,178,789 |
| Total revenues | <u>67,425,658</u> | <u>13,936,115</u> | <u>14,055,450</u> | <u>26,788,560</u> | <u>122,205,783</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 19,836,175 | 2,701,630 | - | 3,810,836 | 26,348,641 |
| Judicial | 11,344,310 | - | - | 676,891 | 12,021,201 |
| Public safety | 27,661,190 | - | - | 32,995 | 27,694,185 |
| Health and welfare | 7,583,820 | - | 13,804,185 | - | 21,388,005 |
| Conservation | 271,018 | - | - | - | 271,018 |
| Roads and highways | - | - | - | 10,384,891 | 10,384,891 |
| Debt service: | | | | | |
| Principal | 1,481,399 | - | - | 2,458,692 | 3,940,091 |
| Interest | 239,360 | - | - | 1,040,948 | 1,280,308 |
| Capital outlay | 2,746,734 | - | - | 2,776,374 | 5,523,108 |
| Total expenditures | <u>71,164,006</u> | <u>2,701,630</u> | <u>13,804,185</u> | <u>21,181,627</u> | <u>108,851,448</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(3,738,348)</u> | <u>11,234,485</u> | <u>251,265</u> | <u>5,606,933</u> | <u>13,354,335</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | - | 64,950 | 64,950 |
| Issuance of right-to-use lease liabilities | 483,290 | - | - | - | 483,290 |
| Transfers in | 10,000,000 | - | - | 4,699,632 | 14,699,632 |
| Transfers out | <u>(4,699,632)</u> | <u>(10,000,000)</u> | <u>-</u> | <u>-</u> | <u>(14,699,632)</u> |
| Total other financing sources and uses | <u>5,783,658</u> | <u>(10,000,000)</u> | <u>-</u> | <u>4,764,582</u> | <u>548,240</u> |
| NET CHANGE IN FUND BALANCES | 2,045,310 | 1,234,485 | 251,265 | 10,371,515 | 13,902,575 |
| FUND BALANCES, BEGINNING | 39,723,680 | 262,075 | 1,985,602 | 28,919,664 | 70,891,021 |
| PRIOR PERIOD ADJUSTMENT | <u>(1,001,863)</u> | <u>-</u> | <u>-</u> | <u>(107,776)</u> | <u>(1,109,639)</u> |
| FUND BALANCES, ENDING | <u>\$ 40,767,127</u> | <u>\$ 1,496,560</u> | <u>\$ 2,236,867</u> | <u>\$ 39,183,403</u> | <u>\$ 83,683,957</u> |

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

ELLIS COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - governmental funds balance sheet \$ 13,902,575

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Additions of capital assets 4,530,399
Depreciation (5,241,797)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.

Property taxes 687,949
Court fines 1,026,559

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.

Issuance of leases (483,290)
Principal repayment 4,057,936
Amortization of premiums and deferred loss on refunding 164,389

Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in the governmental funds:

Accrued interest 154,666
Pension expense 665,495
Other postemployment benefits expense (198,389)
Compensated absences (78,485)

Change in net position of governmental activities \$ 19,188,007

ELLIS COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

SEPTEMBER 30, 2023

| | <u>Custodial Funds</u> |
|------------------------------------|----------------------------|
| ASSETS | |
| Cash and investments | \$ 18,874,315 |
| Total assets | <u>18,874,315</u> |
| LIABILITIES | |
| Due to other governmental agencies | 7,409,787 |
| Total liabilities | <u>7,409,787</u> |
| NET POSITION | |
| Restricted for: | |
| Individuals and organizations | <u>11,464,528</u> |
| Total net position | <u>\$ 11,464,528</u> |

ELLIS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Custodial Funds |
|--|----------------------|
| ADDITIONS | |
| Property tax collections | \$ 538,473,321 |
| Vehicle registration fees | 152,339,853 |
| Registry funds | 9,462,847 |
| Judicial and statutory fees | 50,856 |
| Forfeitures collected | 481,732 |
| CJAD and TJJD receipts | 6,457,433 |
| Collateral and bonds | 673,060 |
| Inmate commissary deposits | 1,619,180 |
| Seizures by law enforcement | 422,692 |
| Levees | 206,017 |
| Other | 231,742 |
| Investment earnings | 259,917 |
| Total additions | <u>710,678,650</u> |
| DEDUCTIONS | |
| Property taxes remitted to ther governments | 539,007,427 |
| Vehicles registration fees | 152,069,843 |
| Registry funds | 10,603,633 |
| Judicial and statutory fees | 180,620 |
| Forfeitures remitted | 420,162 |
| CJAD and TJJD disbursements | 6,312,765 |
| Collateral and bonds | 189,724 |
| Inmate commisary funds remitted | 1,642,904 |
| Seizures by law enforcement | 427,614 |
| Other | 147,510 |
| Levees | 199,971 |
| Total deductions | <u>711,202,173</u> |
| NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION | (523,523) |
| NET POSITION, BEGINNING | <u>11,988,051</u> |
| NET POSITION, ENDING | <u>\$ 11,464,528</u> |

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ELLIS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

I. 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.

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 County 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.

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

The **Local Provider Participation Fund** accounts for mandatory payments authorized under Texas Health and Safety Code Chapter 296A. These mandatory payments from institutional healthcare providers are used to fund the nonfederal share of Medicaid supplemental payment program payments.

Additionally, the government reports the following fund types:

Governmental Funds:

The **Special Revenue Funds** are used to 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 Fund** is used to account the accumulation of resources for, and payment of interest and principal on, the County's general long- term bonded debt.

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

Fiduciary fund:

Custodial Funds account for assets held by the County in a custodial capacity. The Funds are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary funds and government-wide financial statements.

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.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity

1. 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.

2. 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 estimated by a historical analysis of the collectability of property taxes.

3. 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:

| Assets | Years |
|---------------------------------------|---------|
| Buildings | 20 - 50 |
| Improvements | 20 - 50 |
| Equipment | 5 - 20 |
| Infrastructure (streets and drainage) | 35 - 50 |
| Right-to-use equipment | 1 - 5 |

4. *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.

5. *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.

6. *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.

7. *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.

9. *Leases & Subscriptions*

The County is a participant in noncancellable lease of equipment and subscription-based IT arrangements (SBITAs). The County recognizes liabilities and intangible right-to-use assets (assets) in the government-wide financial statements.

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

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

- The County uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.
- The agreement term includes the noncancellable period of the lease or SBITA.
- The payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

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

Lease and SBITA assets are reported with other capital assets and the liabilities are reported with long term debt on the statement of net position.

10. *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 refunding bonds - 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.

11. 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.

12. 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.

13. 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 Ellis County Commissioners' Court passed a policy to set the target level of unassigned General Fund Balance at 90 days of budgeted General Fund expenditures for any given 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, right of way, permanent improvement needs, or capital assets; however, it cannot be used to justify increased overhead levels of future maintenance and operating costs. The primary mechanisms for keeping the fund balance target level are a) controlling Ellis County expenditures, b) setting proper tax rates or other methods of funding.

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.

14. 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.

15. Change in Accounting Principle

GASB Statement No. 96, *Subscription-based IT Arrangements*, was adopted effective October 1, 2022. The statement addresses accounting and financial reporting for subscription agreements. Statement No. 96 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to subscription-based IT arrangements in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in a restatement of the beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. 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.

III. DETAILED NOTES ON ALL FUNDS

A. 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 participates 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.

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, 2023, 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.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Accounting standards provide a framework for measuring fair value which establishes a three-level fair value hierarchy that describes the inputs that are used to measure assets and liabilities.

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

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

All of the County's fair value investments are valued at level 2 and by present value of expected future cash flow model.

As of September 30, 2023, 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 | Weighted Average Maturity (Days) | Credit Rating |
|--|-------------------------|----------------------------|---|------------------|
| Cash: | | | | |
| Cash in bank | \$ 7,310,910 | N/A | N/A | N/A |
| Total cash | <u>7,310,910</u> | | | |
| Investments: | | | | |
| <u>Certificates of deposit</u> | | | | |
| Ameriprise | 12,202,906 | 11.47% | 279 | N/A |
| Financial Northeastern Securities | <u>5,181,085</u> | 4.87% | 442 | |
| Subtotal | <u>17,383,991</u> | | | |
| <u>Local government investment pools</u> | | | | |
| Texas Class | 7,843,185 | 7.37% | 40 | AAAm |
| TexStar | 7,554,368 | 7.10% | 29 | AAAm |
| Texas Range | 1,691,224 | 1.59% | 40 | AAAm |
| TexPool Prime | 35,809,413 | 33.67% | 26 | AAAm |
| Lone Star | <u>36,068,398</u> | 33.91% | 21 | AAAm |
| Subtotal | <u>88,966,588</u> | | | |
| Total Investments | <u>106,350,579</u> | | | |
| Total Cash and Investments | <u>\$ 113,661,489</u> | | | |

B. Property Taxes

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, 2023, 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 are as follows:

| | Rate Per \$100 |
|----------------------------------|-------------------|
| Interest and Sinking (Debt Rate) | 0.013201 |
| Operations Rate | 0.025980 |
| Farm to Market Rate | <u>0.022866</u> |
| Total Tax Rate | <u>0.339338</u> |

C. RECEIVABLES

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 | \$ 1,495,381 | \$ 566,597 | \$ 2,061,978 |
| Fines and fees | 39,908,159 | - | 39,908,159 |
| Gross receivables | <u>41,403,540</u> | <u>566,597</u> | <u>41,970,137</u> |
| Less: allowance for uncollectibles | <u>(36,162,049)</u> | <u>(91,905)</u> | <u>(26,943,045)</u> |
| Total | <u>\$ 5,241,491</u> | <u>\$ 474,692</u> | <u>\$ 15,027,092</u> |

D. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|---------------------|------------------|----------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 2,010,679 | \$ 391,085 | \$ - | \$ 2,401,764 |
| Construction in progress | 2,468,470 | 1,232,143 | - | 3,700,613 |
| Total assets not being depreciated | <u>4,479,149</u> | <u>1,623,228</u> | <u>-</u> | <u>6,102,377</u> |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 98,782,946 | 41,090 | - | 98,824,036 |
| Machinery and equipment | 28,969,651 | 2,542,793 | (219,537) | 31,292,907 |
| Right-to-use equipment | 4,845,516 | 312,840 | (526,675) | 4,631,681 |
| Right-to-use software | 2,345,502 | - | - | 2,345,502 |
| Total capital assets being depreciated | <u>134,943,615</u> | <u>2,896,723</u> | <u>(746,212)</u> | <u>137,094,126</u> |
| Less accumulated depreciation: | | | | |
| Buildings and improvements | 49,886,446 | 2,899,577 | - | 52,786,023 |
| Machinery and equipment | 16,080,358 | 2,051,410 | (219,537) | 17,912,231 |
| Right-to-use equipment | 2,744,078 | 18,183 | (526,675) | 2,235,586 |
| Right-to-use software | - | 272,627 | - | 272,627 |
| Total accumulated depreciation | <u>68,710,882</u> | <u>5,241,797</u> | <u>(746,212)</u> | <u>73,206,467</u> |
| Total capital assets, being depreciated, net | <u>66,232,733</u> | <u>(2,345,074)</u> | <u>-</u> | <u>63,887,659</u> |
| Total capital assets, net | <u>\$ 70,711,882</u> | <u>\$ (721,846)</u> | <u>\$ -</u> | <u>\$ 69,990,036</u> |

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

| | |
|--------------------------|---------------------|
| Governmental activities: | |
| General government | \$ 1,710,363 |
| Judicial | 74,161 |
| Public safety | 2,341,831 |
| Roads and highways | <u>1,115,442</u> |
| Total | <u>\$ 5,241,797</u> |

E. INTERFUND BALANCES AND TRANSACTIONS

Interfund balances during the year ended September 30, 2023, consisted of the following amounts. The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

| Receivable Fund | Payable Fund | Amount |
|-----------------------|----------------------|---------------------|
| Nonmajor Governmental | American Rescue Plan | \$ 1,250,000 |
| General Fund | American Rescue Plan | 32,812 |
| American Rescue Plan | General Fund | 150,000 |
| Total | | <u>\$ 1,432,812</u> |

Interfund transfers during the year ended September 30, 2023, consisted of the following amounts:

| Transfer From | Transfer To | Amount | Explanation |
|----------------------|-----------------------|----------------------|--|
| General fund | Nonmajor governmental | \$ 4,699,632 | Supplement fund resources Grant funds |
| American Rescue Plan | General fund | <u>10,000,000</u> | |
| Total | | <u>\$ 14,699,632</u> | |

F. LONG-TERM LIABILITIES

Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended September 30, 2023, are as follows:

| Description | Beginning Balance | Additions | Retirements | Ending Balance | Due within One year |
|---------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
| <u>Governmental activities:</u> | | | | | |
| Refunding bonds | \$ 28,755,000 | \$ - | \$ 2,375,000 | \$ 26,380,000 | \$ 2,495,000 |
| Premium on issuance | 2,637,326 | - | 263,733 | 2,373,593 | - |
| Leases | 5,850,250 | 483,290 | 1,319,737 | 5,013,803 | 1,836,647 |
| Subscriptions | 2,345,502 | - | 245,354 | 2,100,148 | 242,944 |
| Compensated absences | <u>2,388,499</u> | <u>2,784,309</u> | <u>2,705,824</u> | <u>2,466,984</u> | <u>616,746</u> |
| Total | <u>\$ 41,976,577</u> | <u>\$ 3,267,599</u> | <u>\$ 6,909,648</u> | <u>\$ 38,334,528</u> | <u>\$ 5,191,337</u> |

General Obligation Bonds

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 refunding bonds 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%. Interest expense for the year was \$1,037,262.

The annual requirements to pay principal and interest on the bonds payable outstanding as of September 30, 2023, are as follows:

| Year Ending September 30, | Refunding Bonds | | Total Requirements |
|------------------------------|----------------------|---------------------|-----------------------|
| | Principal | Interest | |
| 2024 | \$ 2,495,000 | \$ 91,513 | \$ 2,586,513 |
| 2025 | 2,625,000 | 787,512 | 3,412,512 |
| 2026 | 2,725,000 | 691,231 | 3,416,231 |
| 2027 | 2,810,000 | 604,375 | 3,414,375 |
| 2028 | 2,925,000 | 489,675 | 3,414,675 |
| 2029-2032 | <u>12,800,000</u> | <u>856,138</u> | <u>13,656,138</u> |
| Total | <u>\$ 26,380,000</u> | <u>\$ 3,520,444</u> | <u>\$ 29,900,444</u> |

Lease Liabilities

The County has entered into multiple lease agreements as a lessee. The leases allow the County the right to use equipment over the term of the lease. The details of the outstanding leases are as follows:

| Lease Description | Amount Payable | Interest Expense |
|---|---------------------|-------------------|
| <u>Governmental Activities:</u> | | |
| Vehicle leases in 24-48 monthly installments payable annually of \$3,673 - \$18,876, including interest rates of 0.2480% - 6.4500%, with the final payments in January 2025 - April 2026. | \$ 1,490,238 | \$ 63,829 |
| Motorola Solutions radio lease payable in 8 annual installments of \$562,787, including interest of 2.87%, with the final payment in November 2029. | <u>3,523,565</u> | <u>114,006</u> |
| Total | <u>\$ 5,013,803</u> | <u>\$ 177,835</u> |

The annual requirements to pay principal and interest on the subscription liabilities outstanding as of September 30, 2023, are as follows:

| Year Ending September 30, | Leases | | Total Requirements |
|------------------------------|---------------------|-------------------|-----------------------|
| | Principal | Interest | |
| 2024 | \$ 1,836,647 | \$ 133,717 | \$ 1,970,364 |
| 2025 | 1,175,572 | 104,260 | 1,279,832 |
| 2026 | 635,211 | 67,255 | 702,466 |
| 2027 | 516,985 | 45,802 | 562,787 |
| 2028 | 531,822 | 30,965 | 562,787 |
| 2029-2030 | <u>317,566</u> | <u>15,701</u> | <u>333,267</u> |
| Total | <u>\$ 5,013,803</u> | <u>\$ 397,700</u> | <u>\$ 5,411,503</u> |

Subscription Liabilities

The County has entered into multiple subscription agreements. The agreements allow the County the right to use software for the term of the agreement. The details of the outstanding subscriptions are as follows:

| Subscription Description | Amount Payable | Interest Expense |
|--|---------------------|------------------|
| <u>Governmental Activities:</u> | | |
| 119 month subscription for the use of Motorola Solutions Flex Software. An initial subscription liability was recorded in the amount of \$1,981,389. The County is required to make annual fixed payments of \$232,180. The subscription has an interest rate of | \$ 1,813,668 | \$ 64,560 |
| 60 month subscription for the use of Axon Vehicle Software License. An initial subscription liability was recorded in the amount of \$364,114. The County is required to make annual fixed payments of \$84,225. The subscription has an interest rate of 3.3050%. | <u>286,480</u> | <u>-</u> |
| Total | <u>\$ 2,100,148</u> | <u>\$ 64,560</u> |

The annual requirements to pay principal and interest on the subscription liabilities outstanding as of September 30, 2023, are as follows:

| Year Ending September 30, | Subscriptions | | Total Requirements |
|------------------------------|---------------------|-------------------|-----------------------|
| | Principal | Interest | |
| 2024 | \$ 242,944 | \$ 73,835 | \$ 316,779 |
| 2025 | 258,574 | 65,380 | 323,954 |
| 2026 | 274,968 | 56,375 | 331,343 |
| 2027 | 292,161 | 46,793 | 338,954 |
| 2028 | 232,552 | 36,608 | 269,160 |
| 2029-2031 | <u>798,949</u> | <u>57,957</u> | <u>856,906</u> |
| Total | <u>\$ 2,100,148</u> | <u>\$ 336,948</u> | <u>\$ 2,437,096</u> |

G. RISK MANAGEMENT AND CONTINGENT LIABILITIES

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, 2023, 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.

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.

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.

H. DEFINED BENEFITS 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 temporary positions 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.

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|-------|
| Inactive employees or beneficiaries currently receiving benefits | 359 |
| Inactive employees entitled to but not yet receiving benefits | 567 |
| Active employees | 584 |
| Total | 1,510 |

Contributions

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.90% and 11.19% in calendar years 2022 and 2023, respectively. The County’s contributions to TCDRS for the year ended September 30, 2023 were \$5,102,110 and were equal to the required contributions.

Net Pension Liability

The County’s Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

| | |
|---------------------------|---|
| Inflation | 2.50% per year |
| Overall payroll growth | 3.0% 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 Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010. |
| Service retirees, beneficiaries and non-depositing members | 135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% 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 Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality 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, 202 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.

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.

| Asset Class | Benchmark | Target Allocation ⁽¹⁾ | Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾ |
|------------------------------------|---|----------------------------------|---|
| US Equities | Dow Jones U.S. Total Stock Market Index | 11.50% | 4.95% |
| Global Equities | MSCI World (net) Index | 2.50% | 4.95% |
| International Equities - Developed | MSCI World Ex USA (net) | 5.00% | 4.95% |
| International Equities - Emerging | MSCI EM Standard (net) | 6.00% | 4.95% |
| Investment-Grade Bonds | Bloomberg Barclays Capital Aggregate Bond Index | 3.00% | 2.40% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 9.00% | 3.39% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 16.00% | 6.95% |
| Distressed Debt | Cambridge Associates Distressed Securities Index ⁽³⁾ | 4.00% | 7.60% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index | 2.00% | 4.15% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 5.30% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index ⁽⁴⁾ | 6.00% | 5.70% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾ | 25.00% | 7.95% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 6.00% | 2.90% |
| Cash Equivalents | 90-Day U. S. Treasury | 2.00% | 0.20% |

⁽¹⁾ Target asset allocation adopted at the March 2023 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 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.

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) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) - (b) |
|---|-----------------------------------|---------------------------------------|---------------------------------------|
| Balance at 12/31/2021 | \$ 138,363,748 | \$ 146,167,273 | \$ (7,803,525) |
| Changes for the year: | | | |
| Service cost | 4,513,911 | - | 4,513,911 |
| Interest on total pension liability (1) | 10,617,046 | - | 10,617,046 |
| Effect of plan changes | 515,075 | - | 515,075 |
| Effect of economic/demographic gains | 1,084,812 | - | 1,084,812 |
| Refund of contributions | (386,945) | (386,945) | - |
| Benefit payments | (6,091,037) | (6,091,037) | - |
| Administrative expenses | - | (81,255) | 81,255 |
| Member contributions | - | 2,428,623 | (2,428,623) |
| Net investment income | - | (8,650,653) | 8,650,653 |
| Employer contributions | - | 5,011,758 | (5,011,758) |
| Other (2) | - | 258,084 | (258,084) |
| Balance at 12/31/2022 | <u>\$ 148,616,610</u> | <u>\$ 138,655,848</u> | <u>\$ 9,960,762</u> |

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

⁽²⁾ Reflects plan changes adopted effective in 2023.

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 6.6% | Current Discount Rate 7.6% | 1% Increase 8.6% |
|-------------------------------|-------------------------|----------------------------------|-----------------------|
| Total pension liability | \$ 16,963,813 | \$ 148,616,612 | \$ 131,158,226 |
| Fiduciary net position | <u>138,655,850</u> | <u>138,655,850</u> | <u>138,655,850</u> |
| Net pension liability/(asset) | <u>\$ (121,692,037)</u> | <u>\$ 9,960,762</u> | <u>\$ (7,497,624)</u> |

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, 2023, the County recognized a pension expense of \$4,628,195. At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual economic experience | \$ 1,052,049 | \$ 18,306 |
| Changes of assumptions | 1,951,086 | - |
| Net difference between projected and actual earnings | 2,984,297 | - |
| Contributions made subsequent to measurement date | 3,035,643 | - |
| Total | <u>\$ 9,023,075</u> | <u>\$ 18,306</u> |

The amounts 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 in the next fiscal year. 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:

| <u>For the Year Ended September 30,</u> | |
|---|-------------|
| 2024 | (917,337) |
| 2025 | (917,336) |
| 2026 | (988,604) |
| 2027 | (1,035,568) |
| 2028 | (925,510) |
| Thereafter | (1,817,588) |

I. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

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

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, 2023, were \$464,581, 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>463</u> |

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 | 4.05% as of December 31, 2022 |
| Inflation Rate | 2.50% |
| Salary Increases | .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 male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021. |
| Health care cost 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 of 65; 30% for employee 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. |

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 was measured as of September 30, 2023, and was determined by an actuarial valuation as of December 31, 2022.

| | |
|---|----------------------|
| Balance at 12/31/2021 | \$ 19,712,523 |
| Changes for the year: | |
| Service cost | 1,240,012 |
| Interest on the total liability | 369,844 |
| Difference between expected and actual experience | (93,007) |
| Changes in assumptions | (4,872,716) |
| Benefit payments | <u>(464,581)</u> |
| Net change in total OPEB liability | <u>(3,820,448)</u> |
| Balance at 12/31/2022 | <u>\$ 15,892,075</u> |

Changes of assumptions reflect a change in the discount rate from 1.81% as of December 31, 2020 to 4.05% 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.

| | <u>1% Decrease in Discount Rate (3.05%)</u> | <u>Discount Rate (4.05%)</u> | <u>1% Increase in Discount Rate (5.05%)</u> |
|----------------------|---|------------------------------|---|
| Total OPEB liability | \$ 17,868,076 | \$ 15,892,075 | \$ 14,218,676 |

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 | \$ 13,759,278 | \$ 15,892,075 | \$ 18,511,644 |

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2023, the County recognized OPEB expense of \$692,519. At September 30, 2023, 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 | \$ 1,681 | \$ 3,608,314 |
| Changes in assumptions | 3,659,501 | 6,654,811 |
| Contributions subsequent to the measurement date | <u>447,104</u> | <u>-</u> |
| Total | <u>\$ 4,108,286</u> | <u>\$ 10,263,125</u> |

The amounts 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 during the next fiscal year. 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</u> <u>Ended September 30,</u> | |
|---|-------------|
| 2024 | (917,337) |
| 2025 | (917,336) |
| 2026 | (988,604) |
| 2027 | (1,035,568) |
| 2028 | (925,510) |
| Thereafter | (1,817,588) |

J. 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. 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, 2023, the County abated taxes totaling \$16,186,191 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 year 2023 amounted to \$16,786,190.

K. PRIOR PERIOD ADJUSTMENT

Beginning fund balance in the General Fund and nonmajor governmental funds was restated by \$1,001,863 and \$107,776, respectively. Beginning net position in the government-wide financial statements was restated by \$1,109,639. The restatement was caused by the recognition of liabilities associated with Tax Increment Reinvestment Zone payments owed to other entities that were not previously recorded.

L. SIGNIFICANT FORTHCOMING PRONCEMENTS

The County has considered the following GASB statements effective in fiscal years 2024 and beyond are listed as follows:

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significantly collectively.

In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 99, *Omnibus 2022* – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022 and 3.) fiscal years beginning after June 15, 2023.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62* – The primary objective of this Statement is to enhance 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 will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|-----------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 63,733,851 | \$ 63,733,851 | \$ 55,386,370 | \$ (8,347,481) |
| Mixed drink tax | <u>315,000</u> | <u>315,000</u> | <u>459,759</u> | <u>144,759</u> |
| Total taxes | <u>64,048,851</u> | <u>64,048,851</u> | <u>55,846,129</u> | <u>(8,202,722)</u> |
| Intergovernmental | <u>14,595,436</u> | <u>14,684,595</u> | <u>1,284,461</u> | <u>(13,400,134)</u> |
| Fees of Office: | | | | |
| District clerk | 464,500 | 464,500 | 654,997 | 190,497 |
| County clerk | 1,893,395 | 1,893,395 | 1,920,818 | 27,423 |
| Sheriff | 227,702 | 227,702 | 248,188 | 20,486 |
| County attorney | 12,000 | 12,000 | 9,404 | (2,596) |
| Tax collector | 1,535,151 | 1,535,151 | 1,725,950 | 190,799 |
| County court-at-law | 5,000 | 5,000 | 784 | (4,216) |
| Justice of the peace, precinct #1 | 27,375 | 27,375 | 41,515 | 14,140 |
| Justice of the peace, precinct #2 | 62,075 | 62,075 | 61,412 | (663) |
| Justice of the peace, precinct #3 | 27,125 | 27,125 | 30,781 | 3,656 |
| Justice of the peace, precinct #4 | 33,575 | 33,575 | 43,272 | 9,697 |
| Constable, precinct #1 | 27,575 | 27,575 | 61,709 | 34,134 |
| Constable, precinct #2 | 52,500 | 52,500 | 72,158 | 19,658 |
| Constable, precinct #3 | 30,000 | 30,000 | 77,998 | 47,998 |
| Constable, precinct #4 | 26,500 | 26,500 | 74,186 | 47,686 |
| Elections | 159,500 | 159,500 | 278,952 | 119,452 |
| Public works administration | <u>593,500</u> | <u>593,500</u> | <u>608,611</u> | <u>15,111</u> |
| Total fees of office | <u>5,177,473</u> | <u>5,177,473</u> | <u>5,910,735</u> | <u>733,262</u> |
| Fines and forfeitures | <u>995,000</u> | <u>1,097,000</u> | <u>1,014,935</u> | <u>(82,065)</u> |
| Investment earnings | <u>450,000</u> | <u>450,000</u> | <u>2,307,696</u> | <u>1,857,696</u> |
| Miscellaneous: | | | | |
| Jail pay phone commission | 200,000 | 200,000 | 312,764 | 112,764 |
| Miscellaneous | <u>467,076</u> | <u>695,009</u> | <u>748,938</u> | <u>53,929</u> |
| Total miscellaneous | <u>667,076</u> | <u>895,009</u> | <u>1,061,702</u> | <u>166,693</u> |
| Total revenues | <u>85,933,836</u> | <u>86,352,928</u> | <u>67,425,658</u> | <u>(18,927,270)</u> |
| EXPENDITURES | | | | |
| <u>General Government</u> | | | | |
| County clerk: | | | | |
| Salaries & related expenditures | 1,527,674 | 1,527,674 | 1,328,027 | 199,647 |
| Operating expenditures | 55,524 | 57,845 | 52,782 | 5,063 |
| Capital expenditures | <u>4,000</u> | <u>1,150</u> | <u>1,138</u> | <u>12</u> |
| Total county clerk | <u>1,587,198</u> | <u>1,586,669</u> | <u>1,381,947</u> | <u>204,722</u> |
| County judge: | | | | |
| Salaries & related expenditures | 449,772 | 449,772 | 346,205 | 103,567 |
| Operating expenditures | 18,300 | 18,300 | 15,583 | 2,717 |
| Automobile expenditures | 6,250 | 6,250 | 4,332 | 1,918 |
| Capital expenditures | <u>6,000</u> | <u>6,000</u> | <u>2,802</u> | <u>3,198</u> |
| Total county judge | <u>480,322</u> | <u>480,322</u> | <u>368,922</u> | <u>111,400</u> |
| Juvenile services: | | | | |
| Operating expenditures | - | 2,253,848 | 2,253,848 | - |
| Total county judge | <u>-</u> | <u>2,253,848</u> | <u>2,253,848</u> | <u>-</u> |

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---------------------------------|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| EXPENDITURES | | | | |
| Department of development: | | | | |
| Salaries & related expenditures | 1,071,863 | 1,071,863 | 1,095,033 | (23,170) |
| Operating expenditures | 105,300 | 106,711 | 36,176 | 70,535 |
| Capital expenditures | 7,500 | 9,350 | 9,432 | (82) |
| Automobile expenditures | 24,500 | 21,050 | 15,448 | 5,602 |
| Total department of development | <u>1,209,163</u> | <u>1,208,974</u> | <u>1,156,089</u> | <u>52,885</u> |
| Service officer: | | | | |
| Salaries & related expenditures | 139,029 | 139,029 | 143,246 | (4,217) |
| Operating expenditures | 9,600 | 10,883 | 3,492 | 7,391 |
| Total service officer | <u>148,629</u> | <u>149,912</u> | <u>146,738</u> | <u>3,174</u> |
| Commissioners: | | | | |
| Salaries & related expenditures | 592,198 | 592,198 | 592,493 | (295) |
| Total commissioners | <u>592,198</u> | <u>592,198</u> | <u>592,493</u> | <u>(295)</u> |
| Nondepartmental: | | | | |
| Salaries & related expenditures | 1,925,460 | 1,963,721 | 1,725,753 | 237,968 |
| Insurance/legal fees | 502,160 | 539,199 | 448,096 | 91,103 |
| Tax appraisal fee | 700,000 | 700,000 | 480,198 | 219,802 |
| Other expenses | 2,272,500 | 1,733,143 | 868,612 | 864,531 |
| Medical | 350,000 | 350,000 | 368,641 | (18,641) |
| Contracted services | 1,062,000 | 1,190,556 | 1,173,459 | 17,097 |
| Capital expenditures | 55,000 | 63,581 | 59,790 | 3,791 |
| Legal and professional services | 366,000 | 392,500 | 403,780 | (11,280) |
| Total nondepartmental | <u>7,233,120</u> | <u>6,932,700</u> | <u>5,528,329</u> | <u>1,404,371</u> |
| Purchasing: | | | | |
| Salaries & related expenditures | 519,312 | 519,312 | 495,823 | 23,489 |
| Operating expenditures | 48,930 | 48,930 | 46,877 | 2,053 |
| Capital expenditures | 4,275 | 4,275 | 4,902 | (627) |
| Automobile expenditures | 3,660 | 3,660 | 1,943 | |
| County supply room | 3,500 | 3,500 | 3,370 | 130 |
| Total purchasing | <u>579,677</u> | <u>579,677</u> | <u>552,915</u> | <u>25,045</u> |
| Elections: | | | | |
| Salaries & related expenditures | 626,299 | 626,299 | 565,638 | 60,661 |
| Operating expenditures | 843,698 | 821,998 | 762,576 | 59,422 |
| Capital expenditures | 1,000 | 38,700 | 36,181 | 2,519 |
| Automobile expenditures | 5,200 | 5,200 | 3,108 | 2,092 |
| Total elections | <u>1,476,197</u> | <u>1,492,197</u> | <u>1,367,503</u> | <u>124,694</u> |
| County auditor: | | | | |
| Salaries & related expenditures | 1,180,609 | 1,176,109 | 1,212,534 | (36,425) |
| Operating expenditures | 132,244 | 153,726 | 178,509 | (24,783) |
| Capital expenditures | 6,800 | 6,800 | - | 6,800 |
| Total county auditor | <u>1,319,653</u> | <u>1,336,635</u> | <u>1,391,043</u> | <u>(54,408)</u> |
| Tax collector: | | | | |
| Salaries & related expenditures | 1,764,347 | 1,724,347 | 1,716,739 | 7,608 |
| Operating expenditures | 166,850 | 166,850 | 24,001 | 142,849 |
| Capital expenditures | 48,180 | 88,180 | - | 88,180 |
| Total tax collector | <u>1,979,377</u> | <u>1,979,377</u> | <u>1,740,740</u> | <u>238,637</u> |

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| EXPENDITURES | | | | |
| Treasurer: | | | | |
| Salaries & related expenditures | 380,986 | 380,986 | 360,355 | 20,631 |
| Operating expenditures | 21,910 | 22,018 | 20,691 | 1,327 |
| Capital expenditures | 2,900 | 2,792 | 1,777 | 1,015 |
| Total treasurer | <u>405,796</u> | <u>405,796</u> | <u>382,823</u> | <u>22,973</u> |
| Human resources: | | | | |
| Salaries & related expenditures | 367,526 | 367,526 | 392,004 | (24,478) |
| Operating expenditures | 18,785 | 18,885 | 17,964 | 921 |
| Capital expenditures | 3,675 | 4,175 | 3,219 | 956 |
| Total human resources | <u>389,986</u> | <u>390,586</u> | <u>413,187</u> | <u>(22,601)</u> |
| Maintenance: | | | | |
| Salaries & related expenditures | 610,974 | 610,974 | 638,894 | (27,920) |
| Operating expenditures | 295,914 | 305,914 | 321,212 | (15,298) |
| Capital expenditures | 2,000 | 2,000 | 2,070 | (70) |
| Automobile expenditures | 5,000 | 5,000 | 4,590 | 410 |
| Total maintenance | <u>913,888</u> | <u>923,888</u> | <u>966,766</u> | <u>(42,878)</u> |
| Civil engineer: | | | | |
| Salaries & related expenditures | 848,197 | 848,197 | 793,402 | 54,795 |
| Operating expenditures | 46,300 | 45,900 | 31,386 | 14,514 |
| Automobile expenditures | 10,750 | 11,650 | 12,414 | (764) |
| Capital expenditures | 613,500 | 613,000 | 387,612 | 225,388 |
| Total civil engineer | <u>1,518,747</u> | <u>1,518,747</u> | <u>1,224,814</u> | <u>293,933</u> |
| Information technology: | | | | |
| Salaries & related expenditures | 785,271 | 764,271 | 773,238 | (8,967) |
| Operating expenditures | 388,531 | 433,288 | 101,512 | 331,776 |
| Capital expenditures | 10,400 | 26,900 | 24,368 | 2,532 |
| Automobile expenditures | 2,500 | 2,500 | 2,191 | 309 |
| Total information technology | <u>1,186,702</u> | <u>1,226,959</u> | <u>901,309</u> | <u>325,650</u> |
| Vehicle replacement: | | | | |
| Capital expenditures | 1,497,046 | 2,247,046 | - | 2,247,046 |
| Total vehicle replacement | <u>1,497,046</u> | <u>2,247,046</u> | <u>-</u> | <u>2,247,046</u> |
| Total general government | <u>22,517,699</u> | <u>25,305,531</u> | <u>20,369,466</u> | <u>4,934,348</u> |
| <u>Judicial</u> | | | | |
| 40th district court: | | | | |
| Salaries & related expenditures | 297,541 | 297,541 | 264,770 | 32,771 |
| Operating expenditures | 30,538 | 30,538 | 17,513 | 13,025 |
| Capital expenditures | 6,000 | 6,000 | 5,109 | 891 |
| Total 40th district court | <u>334,079</u> | <u>334,079</u> | <u>287,392</u> | <u>46,687</u> |
| 378th district court: | | | | |
| Salaries & related expenditures | 450,632 | 475,632 | 434,062 | 41,570 |
| Operating expenditures | 17,438 | 19,111 | 17,280 | 1,831 |
| Capital expenditures | 5,500 | 4,807 | 2,475 | 2,332 |
| Total 378th district court | <u>473,570</u> | <u>499,550</u> | <u>453,817</u> | <u>45,733</u> |

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---------------------------------|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| EXPENDITURES | | | | |
| 443rd district court: | | | | |
| Salaries & related expenditures | 317,673 | 313,531 | 353,656 | (40,125) |
| Operating expenditures | 20,438 | 22,438 | 17,948 | 4,490 |
| Capital expenditures | 4,500 | 6,642 | 4,142 | 2,500 |
| Total 443rd district court | <u>342,611</u> | <u>342,611</u> | <u>375,746</u> | <u>(33,135)</u> |
| District clerk: | | | | |
| Salaries & related expenditures | 1,172,787 | 1,172,787 | 1,201,917 | (29,130) |
| Operating expenditures | 97,203 | 98,703 | 134,792 | (36,089) |
| Capital expenditures | 3,000 | 3,000 | 2,504 | 496 |
| Total district clerk | <u>1,272,990</u> | <u>1,274,490</u> | <u>1,339,213</u> | <u>(64,723)</u> |
| County court-at-law #1: | | | | |
| Salaries & related expenditures | 493,811 | 493,811 | 488,917 | 4,894 |
| Operating expenditures | 39,538 | 38,538 | 19,969 | 18,569 |
| Capital expenditures | 3,500 | 4,500 | 3,000 | 1,500 |
| Total county court-at-law #1 | <u>536,849</u> | <u>536,849</u> | <u>511,886</u> | <u>24,963</u> |
| County court-at-law #2: | | | | |
| Salaries & related expenditures | 455,755 | 455,755 | 461,829 | (6,074) |
| Operating expenditures | 12,646 | 41,588 | 22,548 | 19,040 |
| Capital expenditures | 15 | 3,500 | - | 3,500 |
| Total county court-at-law #2 | <u>468,416</u> | <u>500,843</u> | <u>484,377</u> | <u>16,466</u> |
| County court-at-law #3: | | | | |
| Salaries & related expenditures | 436,999 | 436,999 | 446,839 | (9,840) |
| Operating expenditures | 40,588 | 40,588 | 18,149 | 22,439 |
| Capital expenditures | 3,500 | 3,500 | 2,000 | 1,500 |
| Total county court-at-law #3 | <u>481,087</u> | <u>481,087</u> | <u>466,988</u> | <u>14,099</u> |
| Justice of the peace #1: | | | | |
| Salaries & related expenditures | 386,814 | 386,814 | 360,429 | 26,385 |
| Operating expenditures | 36,800 | 36,800 | 24,408 | 12,392 |
| Capital expenditures | 4,000 | 4,000 | 2,432 | 1,568 |
| Total justice of the peace #1 | <u>427,614</u> | <u>427,614</u> | <u>387,269</u> | <u>40,345</u> |
| Justice of the peace #2: | | | | |
| Salaries & related expenditures | 513,938 | 513,938 | 503,414 | 10,524 |
| Operating expenditures | 32,500 | 33,000 | 30,940 | 2,060 |
| Capital expenditures | 2,250 | 1,750 | 1,706 | 44 |
| Total justice of the peace #2 | <u>548,688</u> | <u>548,688</u> | <u>536,060</u> | <u>12,628</u> |
| Justice of the peace #3: | | | | |
| Salaries & related expenditures | 326,286 | 326,286 | 353,511 | (27,225) |
| Operating expenditures | 18,350 | 18,350 | 14,800 | 3,550 |
| Capital expenditures | 2,000 | 2,000 | 1,750 | 250 |
| Total justice of the peace #3 | <u>346,636</u> | <u>346,636</u> | <u>370,061</u> | <u>(23,425)</u> |
| Justice of the peace #4: | | | | |
| Salaries & related expenditures | 393,362 | 388,485 | 347,259 | 41,226 |
| Operating expenditures | 32,300 | 33,932 | 30,814 | 3,118 |
| Capital expenditures | 1,000 | 4,775 | 4,409 | 366 |
| Total justice of the peace #4 | <u>426,662</u> | <u>427,192</u> | <u>382,482</u> | <u>44,710</u> |

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| EXPENDITURES | | | | |
| Indigent defense coordinator: | | | | |
| Salaries & related expenditures | 102,732 | 102,732 | 102,341 | 391 |
| Operating expenditures | <u>17,161</u> | <u>17,161</u> | <u>4,829</u> | <u>12,332</u> |
| Total indigent defense | <u>119,893</u> | <u>119,893</u> | <u>107,170</u> | <u>12,723</u> |
| County attorney: | | | | |
| Salaries & related expenditures | 5,791,596 | 5,757,096 | 5,422,884 | 334,212 |
| Operating expenditures | 356,458 | 394,401 | 242,792 | 151,609 |
| Capital expenditures | 10,500 | 20,500 | 15,886 | 4,614 |
| Automobile expenditures | <u>10,000</u> | <u>10,000</u> | <u>5,700</u> | |
| Total county attorney | <u>6,168,554</u> | <u>6,181,997</u> | <u>5,687,262</u> | <u>490,435</u> |
| Total judicial | <u>11,947,649</u> | <u>12,021,529</u> | <u>11,389,723</u> | <u>613,407</u> |
| <u>Public safety</u> | | | | |
| Sheriff: | | | | |
| Salaries & related expenditures | 13,100,667 | 13,012,761 | 12,597,393 | 415,368 |
| Operating expenditures | 1,133,327 | 1,154,900 | 841,072 | 313,828 |
| Automobile expenditures | 535,740 | 541,297 | 629,117 | (87,820) |
| Capital expenditures | <u>1,937,238</u> | <u>2,285,962</u> | <u>1,583,773</u> | <u>702,189</u> |
| Total sheriff | <u>16,706,972</u> | <u>16,994,920</u> | <u>15,651,355</u> | <u>1,343,565</u> |
| Highway patrol: | | | | |
| Salaries & related expenditures | 140,045 | 136,245 | 140,159 | (3,914) |
| Operating expenditures | <u>3,500</u> | <u>7,300</u> | <u>6,283</u> | <u>1,017</u> |
| Total highway patrol | <u>143,545</u> | <u>143,545</u> | <u>146,442</u> | <u>(2,897)</u> |
| Fire marshall: | | | | |
| Salaries & related expenditures | 670,216 | 670,216 | 622,806 | 47,410 |
| Operating expenditures | 53,887 | 53,487 | 27,217 | 26,270 |
| Automobile expenditures | 26,000 | 28,400 | 26,976 | 1,424 |
| Capital expenditures | <u>15,474</u> | <u>13,474</u> | <u>10,015</u> | <u>3,459</u> |
| Total fire marshall | <u>765,577</u> | <u>765,577</u> | <u>687,014</u> | <u>78,563</u> |
| Constable precinct #1: | | | | |
| Salaries & related expenditures | 208,138 | 208,138 | 214,124 | (5,986) |
| Operating expenditures | 13,850 | 13,850 | 5,615 | 8,235 |
| Automobile expenditures | 8,800 | 8,800 | 8,151 | 649 |
| Capital expenditures | <u>3,000</u> | <u>3,000</u> | <u>2,074</u> | <u>926</u> |
| Total constable precinct #1 | <u>233,788</u> | <u>233,788</u> | <u>229,964</u> | <u>3,824</u> |
| Constable precinct #2: | | | | |
| Salaries & related expenditures | 281,623 | 281,623 | 211,491 | 70,132 |
| Operating expenditures | 23,727 | 21,272 | 12,492 | 8,780 |
| Automobile expenditures | 13,800 | 13,800 | 11,608 | 2,192 |
| Capital expenditures | <u>19,786</u> | <u>22,242</u> | <u>15,509</u> | <u>6,733</u> |
| Total constable precinct #2 | <u>338,936</u> | <u>338,937</u> | <u>251,100</u> | <u>87,837</u> |
| Constable precinct #3: | | | | |
| Salaries & related expenditures | 201,001 | 201,001 | 207,735 | (6,734) |
| Operating expenditures | 20,147 | 22,144 | 15,034 | 7,110 |
| Automobile expenditures | 11,050 | 11,050 | 8,374 | 2,676 |
| Capital expenditures | <u>5,300</u> | <u>3,303</u> | <u>386</u> | <u>2,917</u> |
| Total constable precinct #3 | <u>237,498</u> | <u>237,498</u> | <u>231,529</u> | <u>5,969</u> |

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| EXPENDITURES | | | | |
| Constable precinct #4: | | | | |
| Salaries & related expenditures | 196,037 | 196,037 | 203,993 | (7,956) |
| Operating expenditures | 19,597 | 19,947 | 10,389 | 9,558 |
| Automobile expenditures | 11,800 | 10,300 | 5,819 | 4,481 |
| Capital expenditures | 4,900 | 6,050 | 4,342 | 1,708 |
| Total constable precinct #4 | <u>232,334</u> | <u>232,334</u> | <u>224,543</u> | <u>7,791</u> |
| Emergency services: | | | | |
| Salaries & related expenditures | 296,866 | 296,866 | 264,361 | 32,505 |
| Operating expenditures | 16,074 | 17,942 | 11,752 | 6,190 |
| Capital expenditures | 600 | 400 | - | 400 |
| CRI expenses | 17,000 | 17,000 | 15,715 | 1,285 |
| Automobile expenditures | 10,720 | 10,947 | - | 10,947 |
| Total emergency services | <u>341,260</u> | <u>343,155</u> | <u>291,828</u> | <u>51,327</u> |
| Jail: | | | | |
| Salaries & related expenditures | 10,498,775 | 9,748,775 | 9,367,973 | 380,802 |
| Operating expenditures | 1,212,335 | 1,402,099 | 1,376,593 | 25,506 |
| Capital expenditures | 65,884 | 65,184 | 67,776 | (2,592) |
| Inmates-Food & Medical/Transfers | 700,000 | 700,000 | 818,948 | (118,948) |
| Total jail | <u>12,476,994</u> | <u>11,916,058</u> | <u>11,631,290</u> | <u>284,768</u> |
| Total public safety | <u>31,476,904</u> | <u>31,205,812</u> | <u>29,345,065</u> | <u>1,860,747</u> |
| <u>Health and welfare</u> | | | | |
| Indigent health care: | | | | |
| Salaries & related expenditures | 250,557 | 250,557 | 173,987 | 76,570 |
| Operating expenditures | 481,856 | 481,856 | 463,353 | 18,503 |
| Medical expenses | 3,135,000 | 3,235,000 | 4,003,636 | (768,636) |
| Total indigent health care | <u>3,867,413</u> | <u>3,967,413</u> | <u>4,640,976</u> | <u>(673,563)</u> |
| Mental health/juvenile expense: | | | | |
| Operating expenditures | 479,672 | 246,116 | 54,967 | 191,149 |
| Total mental health/juvenile expense | <u>479,672</u> | <u>246,116</u> | <u>54,967</u> | <u>191,149</u> |
| State mandated indigent legal: | | | | |
| Operating expenditures | 2,250,000 | 2,250,000 | 2,887,877 | (637,877) |
| Total state mandated indigent legal | <u>2,250,000</u> | <u>2,250,000</u> | <u>2,887,877</u> | <u>(637,877)</u> |
| Total health and welfare | <u>6,597,085</u> | <u>6,463,529</u> | <u>7,583,820</u> | <u>(1,311,440)</u> |
| <u>Conservation</u> | | | | |
| Texas Agrilife Extension service: | | | | |
| Salaries & related expenditures | 262,326 | 262,326 | 243,019 | 19,307 |
| Operating expenditures | 25,700 | 27,000 | 24,648 | 2,352 |
| Capital expenditures | 3,045 | 1,005 | 484,155 | |
| Automobile expenditures | 2,700 | 3,440 | 3,351 | 89 |
| Total Texas Agrilife extension service | <u>293,771</u> | <u>293,771</u> | <u>755,173</u> | <u>21,748</u> |
| Total conservation | <u>293,771</u> | <u>293,771</u> | <u>755,173</u> | <u>21,748</u> |
| <u>Debt service</u> | | | | |
| Principal | 1,158,143 | 1,213,900 | 1,481,399 | (267,499) |
| Interest | 152,075 | 152,075 | 239,360 | (87,285) |
| Total debt service | <u>1,310,218</u> | <u>1,365,975</u> | <u>1,720,759</u> | <u>(354,784)</u> |
| Total expenditures | <u>74,143,326</u> | <u>76,656,147</u> | <u>71,164,006</u> | <u>5,764,026</u> |

ELLIS COUNTY, TEXAS

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>11,790,510</u> | <u>9,696,781</u> | <u>(3,738,348)</u> | <u>(13,435,129)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 10,000 | 10,000 | - | (10,000) |
| Issuance of financed purchase liabilities | - | - | 483,290 | 483,290 |
| Transfers in | 1,264,269 | 1,264,269 | 10,000,000 | 8,735,731 |
| Transfers out | <u>(14,105,002)</u> | <u>(14,105,002)</u> | <u>(4,699,632)</u> | <u>9,405,370</u> |
| Total other financing sources (uses) | <u>(12,830,733)</u> | <u>(12,830,733)</u> | <u>5,783,658</u> | <u>18,614,391</u> |
| NET CHANGE IN FUND BALANCES | (1,040,223) | (3,133,952) | 2,045,310 | 5,179,262 |
| FUND BALANCES, BEGINNING | 38,721,817 | 38,721,817 | 38,721,817 | - |
| PRIOR PERIOD ADJUSTMENT | <u>-</u> | <u>-</u> | <u>(1,001,863)</u> | <u>(1,001,863)</u> |
| FUND BALANCES, ENDING | <u>\$ 37,681,594</u> | <u>\$ 35,587,865</u> | <u>\$ 40,767,127</u> | <u>\$ 5,179,262</u> |

ELLIS COUNTY, TEXAS

ARPA GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
|---|-----------------------|------------------------|---------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental revenue and grants | \$ - | \$ - | \$ 12,329,181 | \$ 12,329,181 |
| Investment earnings | 32,500 | 32,500 | 1,606,934 | 1,574,434 |
| Total revenues | <u>32,500</u> | <u>32,500</u> | <u>13,936,115</u> | <u>13,903,615</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | <u>23,114,415</u> | <u>23,107,233</u> | <u>2,701,630</u> | <u>20,405,603</u> |
| Total expenditures | <u>23,114,415</u> | <u>23,107,233</u> | <u>2,701,630</u> | <u>20,405,603</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(23,081,915)</u> | <u>(23,074,733)</u> | <u>11,234,485</u> | <u>34,309,218</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | <u>(12,342,471)</u> | <u>(12,342,471)</u> | <u>(10,000,000)</u> | <u>2,342,471</u> |
| Total other financing sources (uses) | <u>(12,342,471)</u> | <u>(12,342,471)</u> | <u>(10,000,000)</u> | <u>2,342,471</u> |
| NET CHANGE IN FUND BALANCES | (35,424,386) | (35,417,204) | 1,234,485 | 36,651,689 |
| FUND BALANCES, BEGINNING | <u>262,075</u> | <u>262,075</u> | <u>262,075</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$(35,162,311)</u> | <u>\$ (35,155,129)</u> | <u>\$ 1,496,560</u> | <u>\$ 36,651,689</u> |

ELLIS COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Measurement Date December 31, | 2014 | 2015 | 2016 | 2017 |
|--|----------------------|----------------------|----------------------|-----------------------|
| Total Pension Liability | | | | |
| Service Cost | \$ 3,063,693 | \$ 3,119,250 | \$ 3,305,413 | \$ 3,472,287 |
| Interest total pension liability | 6,152,579 | 6,623,126 | 6,990,777 | 7,677,769 |
| Effect of plan changes | - | (578,054) | 561,462 | - |
| Effect of assumption changes or inputs | - | 815,592 | - | 515,143 |
| Effect of economic/demographic (gains) or losses | (307,217) | (2,188,989) | (95,841) | (105,609) |
| Benefit payments/refunds of contributions | <u>(3,009,791)</u> | <u>(3,486,554)</u> | <u>(3,518,257)</u> | <u>(4,209,020)</u> |
| Net change in total pension liability | 5,899,264 | 4,304,371 | 7,243,554 | 7,350,570 |
| Total pension liability - beginning | <u>75,931,337</u> | <u>81,830,601</u> | <u>86,134,972</u> | <u>93,378,525</u> |
| Total pension liability - ending (a) | <u>\$ 81,830,601</u> | <u>\$ 86,134,972</u> | <u>\$ 93,378,526</u> | <u>\$ 100,729,095</u> |
| Plan Fiduciary Net Position | | | | |
| Employer contributions | \$ 2,349,744 | \$ 2,366,059 | \$ 2,483,497 | \$ 2,810,120 |
| Member contributions | 1,562,033 | 1,591,005 | 1,696,041 | 1,831,269 |
| Investment income net of investment expenses | 4,820,510 | (759,385) | 5,666,626 | 12,106,998 |
| Benefit payments/refunds of contributions | (3,009,791) | (3,486,554) | (3,518,257) | (4,209,020) |
| Administrative expenses | (57,249) | (55,305) | (61,626) | (63,429) |
| Other | <u>(133,699)</u> | <u>(154,068)</u> | <u>105,676</u> | <u>5,197</u> |
| Net change in plan fiduciary net position | 5,531,548 | (498,248) | 6,371,957 | 12,481,135 |
| Plan fiduciary net position - beginning | <u>71,491,574</u> | <u>77,023,122</u> | <u>76,524,874</u> | <u>82,896,830</u> |
| Plan fiduciary net position - ending (b) | <u>\$ 77,023,122</u> | <u>\$ 76,524,874</u> | <u>\$ 82,896,831</u> | <u>\$ 95,377,965</u> |
| Net pension liability (asset) - ending (a) - (b) | <u>\$ 4,807,479</u> | <u>\$ 9,610,098</u> | <u>\$ 10,481,695</u> | <u>\$ 5,351,130</u> |
| Fiduciary net position as a percentage of total pension liability | 94.13% | 88.84% | 88.78% | 94.69% |
| Pensionable covered payroll | \$ 22,314,753 | \$ 22,728,639 | \$ 24,229,151 | \$ 25,926,442 |
| Net pension liability as a percentage of covered payroll | 21.54% | 42.28% | 43.26% | 20.64% |

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | \$ 3,446,531 | \$ 3,505,661 | \$ 3,736,461 | \$ 4,458,695 | \$ 4,513,911 |
| | 8,233,171 | 8,751,553 | 9,322,572 | 10,004,856 | 10,617,046 |
| | - | - | - | - | 515,075 |
| | - | - | 7,646,359 | 118,490 | - |
| | (206,175) | (332,890) | 953,760 | (54,918) | 1,084,812 |
| | <u>(5,163,600)</u> | <u>(5,100,941)</u> | <u>(5,110,268)</u> | <u>(6,574,665)</u> | <u>(6,477,982)</u> |
| | 6,309,927 | 6,823,383 | 16,548,884 | 7,952,458 | 10,252,862 |
| | <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> |
| | <u>\$ 107,039,023</u> | <u>\$ 113,862,406</u> | <u>\$ 130,411,290</u> | <u>\$ 138,363,748</u> | <u>\$ 148,616,610</u> |
| | \$ 2,918,764 | \$ 3,116,179 | \$ 3,878,638 | \$ 3,814,206 | \$ 5,011,758 |
| | 1,854,022 | 1,961,624 | 2,165,206 | 2,198,347 | 2,428,623 |
| | (1,781,292) | 15,292,840 | 11,193,173 | 26,383,132 | (8,650,653) |
| | (5,163,600) | (5,100,941) | (5,110,268) | (6,574,665) | (6,477,982) |
| | (74,798) | (82,552) | (88,105) | (79,078) | (81,255) |
| | <u>(7,037)</u> | <u>19,294</u> | <u>38,983</u> | <u>17,234</u> | <u>258,084</u> |
| | (2,253,941) | 15,206,444 | 12,077,627 | 25,759,176 | (7,511,425) |
| | <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>\$ 93,124,024</u> | <u>\$ 108,330,469</u> | <u>\$ 120,408,096</u> | <u>\$ 146,167,273</u> | <u>\$ 138,655,848</u> |
| | <u>\$ 13,914,999</u> | <u>\$ 5,531,937</u> | <u>\$ 10,003,194</u> | <u>\$ (7,803,525)</u> | <u>\$ 9,960,762</u> |
| | 87.00% | 95.14% | 92.33% | 105.64% | 93.30% |
| | \$ 26,486,030 | \$ 28,023,204 | \$ 30,858,734 | \$ 30,881,924 | \$ 33,393,267 |
| | 52.54% | 19.74% | 32.42% | -25.27% | 29.83% |

ELLIS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Fiscal Year Ended September 30, | 2014 | 2015 | 2016 | 2017 |
|--|--------------------|--------------------|--------------------|--------------------|
| Actuarial determined contribution | \$ 2,349,744 | \$ 2,366,059 | \$ 2,483,497 | \$ 2,794,870 |
| Contributions in relation to the actuarially determined contribution | <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 | \$ 22,314,753 | \$ 22,728,639 | \$ 24,229,151 | \$ 259,264 |
| Contributions as a percentage of covered employee payroll | 10.5% | 10.4% | 10.3% | 10.8% |

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|----|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$ | 2,918,764 | \$ 3,116,179 | \$ 3,573,441 | \$ 3,470,248 | \$ 3,685,299 | \$ 4,074,346 |
| | <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> | <u>(4,957,453)</u> |
| | - | - | (305,196) | (343,958) | - | (883,107) |
| \$ | 264,860 | \$ 28,023,204 | \$ 30,858,734 | \$ 31,404,960 | \$ 37,072,380 | \$ 37,072,380 |
| | 11.0% | 11.1% | 12.6% | 12.1% | 11.9% | 11.9% |

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ELLIS COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Valuation Timing Actuarially determined contribution rates are calculated as of December 31st and become effective in January, 13 months later.

Methods and assumptions used to determine contributions rates:

| | |
|--|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level percentage of payroll, closed |
| Remaining Amortization Period | 20 years (based on contribution rate calculated in 12/31/2020 valuation) |
| Asset Valuation Method | 5-year smoothed fair value |
| Inflation | 2.50% |
| Salary Increases | Varies by age and service. 4.6% average over career including inflation. |
| Investment Rate of Return | 7.50%, net of administrative and investment expenses, including inflation. |
| Retirement Age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61. |
| Mortality | 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2014. |
| Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions | 2015: New inflation, mortality and other assumptions were reflected. |
| | 2017: New mortality assumptions were reflected. |
| | 2019: New inflation, mortality and other assumptions were reflected. |
| | 2022: New investment return and inflation 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: New Annuity Purchase Rates were reflected for benefits earned after 2017. |
| | 2018-2022: No changes in plan provisions were reflected in the Schedule. |

ELLIS COUNTY, TEXAS

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY - RETIREE HEALTH INSURANCE PLAN
AND RELATED RATIOS**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Measurement Date December 31, | 2017 | 2018 | 2019 | 2020 |
|--|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability (asset) | | | | |
| Service cost | \$ 1,133,590 | \$ 1,320,443 | \$ 1,311,687 | \$ 1,195,814 |
| Interest on total OPEB liability | 62,779 | 648,800 | 738,787 | 579,078 |
| Changes of benefit terms | - | - | - | - |
| Changes of assumptions | - | 4,011 | (3,077,083) | (6,500) |
| Difference between expected and actual experience of the total OPEB liability | 1,549,252 | (1,348,048) | 2,569,022 | 2,740,168 |
| Benefit payments | <u>(232,379)</u> | <u>(273,106)</u> | <u>(344,126)</u> | <u>(336,889)</u> |
| Net change in total OPEB liability | 3,077,242 | 352,100 | 1,198,287 | 4,171,671 |
| Total OPEB liability - beginning | <u>1,600,287</u> | <u>19,077,529</u> | <u>19,429,629</u> | <u>20,627,916</u> |
| Total OPEB liability - ending | <u>\$ 19,077,529</u> | <u>\$ 19,429,629</u> | <u>\$ 20,627,916</u> | <u>\$ 24,799,587</u> |
| Covered-employee payroll | \$ 21,472,469 | \$ 25,372,966 | \$ 26,449,747 | \$ 27,522,086 |
| Total OPEB liability (asset) as a percentage of covered-employee payroll | 88.85% | 76.58% | 77.99% | 90.11% |

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

| <u>2021</u> | <u>2022</u> |
|----------------------|----------------------|
| \$ 1,359,127 | \$ 1,240,012 |
| 504,696 | 369,844 |
| (1,632,934) | - |
| (2,431,414) | (93,007) |
| (2,397,856) | (4,872,716) |
| <u>(488,683)</u> | <u>(464,581)</u> |
| (5,087,064) | (3,820,448) |
| <u>24,799,587</u> | <u>19,712,523</u> |
| <u>\$ 19,712,523</u> | <u>\$ 15,892,075</u> |
| \$ 28,901,873 | \$ 32,330,101 |
| 68.21% | 49.16% |

ELLIS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2023

A. BUDGETARY 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 for the General Fund and functional level for all other funds. 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.

COMBINING STATEMENTS

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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 the 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.

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.

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SPECIAL REVENUE FUNDS

(Continued)

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.

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 preserve 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 officers or training for full-time fully paid law enforcement support personnel.

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SPECIAL REVENUE FUNDS

(Continued)

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 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
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

| | Special Revenue | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Road and Bridge #1 | Road and Bridge #2 | Road and Bridge #3 | Road and Bridge #4 |
| ASSETS | | | | |
| Cash and investments | \$ 2,681,095 | \$ 2,335,918 | \$ 1,654,484 | \$ 2,765,217 |
| Due from other funds | - | - | - | - |
| Taxes receivable | <u>22,273</u> | <u>22,273</u> | <u>22,273</u> | <u>22,273</u> |
| Total assets | <u>2,703,368</u> | <u>2,358,191</u> | <u>1,676,757</u> | <u>2,787,490</u> |
| LIABILITIES | | | | |
| Accounts payable | 25,808 | 26,413 | 301,504 | 29,498 |
| Accrued wages liabilities | 37,970 | 36,250 | 47,611 | 45,387 |
| Due to other governments | - | - | - | - |
| Total liabilities | <u>63,778</u> | <u>62,663</u> | <u>349,115</u> | <u>74,885</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | <u>22,273</u> | <u>22,273</u> | <u>22,273</u> | <u>22,273</u> |
| Total deferred inflows of resources | <u>22,273</u> | <u>22,273</u> | <u>22,273</u> | <u>22,273</u> |
| FUND BALANCE | | | | |
| Restricted for: | | | | |
| Road and bridge | 2,617,317 | 2,273,255 | 1,305,369 | 2,690,332 |
| Public safety | - | - | - | - |
| Law enforcement | - | - | - | - |
| Technology and security | - | - | - | - |
| Records management | - | - | - | - |
| Other statutorily restricted funds | - | - | - | - |
| Capital projects | - | - | - | - |
| Debt service | - | - | - | - |
| Assigned: | | | | |
| Capital projects | - | - | - | - |
| Total fund balances | <u>2,617,317</u> | <u>2,273,255</u> | <u>1,305,369</u> | <u>2,690,332</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 2,703,368</u> | <u>\$ 2,358,191</u> | <u>\$ 1,676,757</u> | <u>\$ 2,787,490</u> |

Special Revenue

| Farm to Market #1 | Farm to Market #2 | Farm to Market #3 | Farm to Market #4 | Lateral Road | District Clerk Archives | Justice Court Technology Fund |
|----------------------|----------------------|----------------------|----------------------|-------------------|-------------------------------|--|
| \$ 2,870,276 | \$ 751,797 | \$ 679,950 | \$ 1,442,218 | \$ 391,775 | \$ 180,407 | \$ 221,153 |
| - | - | - | - | - | - | - |
| <u>35,015</u> | <u>35,015</u> | <u>35,015</u> | <u>35,015</u> | - | - | - |
| <u>2,905,291</u> | <u>786,812</u> | <u>714,965</u> | <u>1,477,233</u> | <u>391,775</u> | <u>180,407</u> | <u>221,153</u> |
| 71,732 | 66,937 | 121,506 | 186,318 | - | - | - |
| - | - | - | - | - | - | - |
| <u>37,872</u> | <u>37,872</u> | <u>37,872</u> | <u>37,872</u> | - | - | - |
| <u>109,604</u> | <u>104,809</u> | <u>159,378</u> | <u>224,190</u> | - | - | - |
| 35,016 | 35,016 | 35,016 | 35,016 | - | - | - |
| <u>35,016</u> | <u>35,016</u> | <u>35,016</u> | <u>35,016</u> | - | - | - |
| 2,760,671 | 646,987 | 520,571 | 1,218,027 | 391,775 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 221,153 |
| - | - | - | - | - | 180,407 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>2,760,671</u> | <u>646,987</u> | <u>520,571</u> | <u>1,218,027</u> | <u>391,775</u> | <u>180,407</u> | <u>221,153</u> |
| <u>\$ 2,905,291</u> | <u>\$ 786,812</u> | <u>\$ 714,965</u> | <u>\$ 1,477,233</u> | <u>\$ 391,775</u> | <u>\$ 180,407</u> | <u>\$ 221,153</u> |

ELLIS COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

| | Special Revenue | | | |
|---|---|--|------------------|------------------|
| | County & District Court Technology | District Court Records Technology | Jury | Law Library |
| ASSETS | | | | |
| Cash and investments | \$ 44,771 | \$ 242,098 | \$ 76,616 | \$ 28,313 |
| Due from other funds | - | - | - | - |
| Taxes receivable | - | - | 1,454 | - |
| Total assets | <u>44,771</u> | <u>242,098</u> | <u>78,070</u> | <u>28,313</u> |
| LIABILITIES | | | | |
| Accounts payable | - | - | 6,108 | 1,981 |
| Accrued wages liabilities | - | - | - | 4,826 |
| Due to other governments | - | - | - | - |
| Total liabilities | <u>-</u> | <u>-</u> | <u>6,108</u> | <u>6,807</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | - | - | 1,454 | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>1,454</u> | <u>-</u> |
| FUND BALANCE | | | | |
| Restricted for: | | | | |
| Road and bridge | - | - | - | - |
| Public safety | - | - | - | - |
| Law enforcement | - | - | - | - |
| Technology and security | 44,771 | 242,098 | - | - |
| Records management | - | - | - | - |
| Other statutorily restricted funds | - | - | 70,508 | 21,506 |
| Capital projects | - | - | - | - |
| Debt service | - | - | - | - |
| Assigned: | | | | |
| Capital projects | - | - | - | - |
| Total fund balances | <u>44,771</u> | <u>242,098</u> | <u>70,508</u> | <u>21,506</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 44,771</u> | <u>\$ 242,098</u> | <u>\$ 78,070</u> | <u>\$ 28,313</u> |

ELLIS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

| | Special Revenue | | | |
|--|---------------------|--|---------------------|----------------------------|
| | Records Management | General Record Management Preservation | Courthouse Security | Sheriff Federal Forfeiture |
| ASSETS | | | | |
| Cash and investments | \$ 2,298,544 | \$ 820,299 | \$ 425,107 | \$ 554,250 |
| Due from other funds | - | - | - | - |
| Taxes receivable | - | - | - | - |
| Total assets | <u>2,298,544</u> | <u>820,299</u> | <u>425,107</u> | <u>554,250</u> |
| LIABILITIES | | | | |
| Accounts payable | 8,728 | - | 2,865 | - |
| Accrued wages liabilities | 3,645 | - | - | - |
| Due to other governments | - | - | - | - |
| Total liabilities | <u>12,373</u> | <u>-</u> | <u>2,865</u> | <u>-</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE | | | | |
| Restricted for: | | | | |
| Road and bridge | - | - | - | - |
| Public safety | - | - | - | - |
| Law enforcement | - | - | - | 554,250 |
| Technology and security | - | - | 422,242 | - |
| Records management | 2,286,171 | 820,299 | - | - |
| Other statutorily restricted funds | - | - | - | - |
| Capital projects | - | - | - | - |
| Debt service | - | - | - | - |
| Assigned: | | | | |
| Capital projects | - | - | - | - |
| Total fund balances | <u>2,286,171</u> | <u>820,299</u> | <u>422,242</u> | <u>554,250</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 2,298,544</u> | <u>\$ 820,299</u> | <u>\$ 425,107</u> | <u>\$ 554,250</u> |

Special Revenue

| Court Records Preservation | County Clerk Archives Management | Fire Marshal Special Fund | Elections Administration | County Clerk Vitals Preservation | Truancy and Prevention | Court Facility Fees |
|----------------------------------|---|---------------------------------|-----------------------------|---|------------------------------|---------------------------|
| \$ 173,582 | \$ 1,890,584 | \$ 177,443 | \$ 39,248 | \$ 43,467 | \$ 62,435 | \$ 114,080 |
| - | - | - | - | - | - | - |
| <u>173,582</u> | <u>1,890,584</u> | <u>177,443</u> | <u>39,248</u> | <u>43,467</u> | <u>62,435</u> | <u>114,080</u> |
| - | - | 171 | - | 77 | - | - |
| - | - | 667 | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>838</u> | <u>-</u> | <u>77</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| - | - | 176,605 | - | - | 62,435 | - |
| - | - | - | - | - | - | - |
| 173,582 | 1,890,584 | - | - | 43,390 | - | 114,080 |
| - | - | - | 39,248 | - | - | - |
| - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>173,582</u> | <u>1,890,584</u> | <u>176,605</u> | <u>39,248</u> | <u>43,390</u> | <u>62,435</u> | <u>114,080</u> |
| <u>\$ 173,582</u> | <u>\$ 1,890,584</u> | <u>\$ 177,443</u> | <u>\$ 39,248</u> | <u>\$ 43,467</u> | <u>\$ 62,435</u> | <u>\$ 114,080</u> |

ELLIS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

| | Special Revenue | | | |
|---|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| | LEOSE Constable Pct 2 | LEOSE Constable Pct 3 | LEOSE Constable Pct 4 | Language Access Fund |
| ASSETS | | | | |
| Cash and investments | \$ 1,289 | \$ 1,204 | \$ 874 | \$ 15,438 |
| Due from other funds | - | - | - | - |
| Taxes receivable | - | - | - | - |
| Total assets | <u>1,289</u> | <u>1,204</u> | <u>874</u> | <u>15,438</u> |
| LIABILITIES | | | | |
| Accounts payable | - | - | - | - |
| Accrued wages liabilities | - | - | - | - |
| Due to other governments | - | - | - | - |
| Total liabilities | <u>-</u> | <u>-</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> |
| FUND BALANCE | | | | |
| Restricted for: | | | | |
| Road and bridge | - | - | - | - |
| Public safety | 1,289 | 1,204 | 874 | - |
| Law enforcement | - | - | - | - |
| Technology and security | - | - | - | 15,438 |
| Records management | - | - | - | - |
| Other statutorily restricted funds | - | - | - | - |
| Capital projects | - | - | - | - |
| Debt service | - | - | - | - |
| Assigned: | | | | |
| Capital projects | - | - | - | - |
| Total fund balances | <u>1,289</u> | <u>1,204</u> | <u>874</u> | <u>15,438</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 1,289</u> | <u>\$ 1,204</u> | <u>\$ 874</u> | <u>\$ 15,438</u> |

| Special Revenue | | | Debt Service | Capital Projects | | | |
|-----------------|-------------------------|-------------------------|-------------------|-------------------|-----------------------|-----------------------|-----------------------|
| LEOSE Sheriff | LEOSE District Attorney | Juvenile Probation Fees | 2007 Debt Service | Right of Way | Permanent Improvement | Road District #1 Fees | Road District #5 Fees |
| \$ 360 | \$ 396 | \$ 80,110 | \$ 568,552 | \$ 158,790 | \$ 8,964,808 | \$ 901,246 | \$ 16,017 |
| - | - | - | - | - | 1,250,000 | - | - |
| - | - | - | 112,414 | - | 123,008 | - | - |
| <u>360</u> | <u>396</u> | <u>80,110</u> | <u>680,966</u> | <u>158,790</u> | <u>10,337,816</u> | <u>901,246</u> | <u>16,017</u> |
| - | 377 | 248 | - | - | 801,523 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>-</u> | <u>377</u> | <u>248</u> | <u>-</u> | <u>-</u> | <u>801,523</u> | <u>-</u> | <u>-</u> |
| - | - | - | 112,414 | - | 123,008 | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>112,414</u> | <u>-</u> | <u>123,008</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 360 | - | 79,862 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 19 | - | - | - | - | - | - |
| - | - | - | - | - | 9,413,285 | - | - |
| - | - | - | 568,552 | - | - | - | - |
| - | - | - | - | 158,790 | - | 901,246 | 16,017 |
| <u>360</u> | <u>19</u> | <u>79,862</u> | <u>568,552</u> | <u>158,790</u> | <u>9,413,285</u> | <u>901,246</u> | <u>16,017</u> |
| <u>\$ 360</u> | <u>\$ 396</u> | <u>\$ 80,110</u> | <u>\$ 680,966</u> | <u>\$ 158,790</u> | <u>\$ 10,337,816</u> | <u>\$ 901,246</u> | <u>\$ 16,017</u> |

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ELLIS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

| | Capital Projects | | | |
|---|------------------------------|-----------------------------|---|--|
| | Road District #16 Fees | Road Improvement Fund | 2019 Construction Project Fund | Total Nonmajor Governmental Funds |
| ASSETS | | | | |
| Cash and investments | \$ 209,139 | \$ 1,999,917 | \$ 2,561,931 | \$ 40,018,094 |
| Due from other funds | - | - | - | 1,250,000 |
| Taxes receivable | - | 8,664 | - | 474,692 |
| Total assets | <u>209,139</u> | <u>2,008,581</u> | <u>2,561,931</u> | <u>41,742,786</u> |
| LIABILITIES | | | | |
| Accounts payable | - | 38,401 | 52,049 | 1,756,274 |
| Accrued wages liabilities | - | - | - | 176,925 |
| Due to other governments | - | - | - | 151,488 |
| Total liabilities | <u>-</u> | <u>38,401</u> | <u>52,049</u> | <u>2,084,687</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | - | 8,664 | - | 474,696 |
| Total deferred inflows of resources | <u>-</u> | <u>8,664</u> | <u>-</u> | <u>474,696</u> |
| FUND BALANCE | | | | |
| Restricted for: | | | | |
| Road and bridge | - | - | - | 14,424,304 |
| Public safety | - | - | - | 244,061 |
| Law enforcement | - | - | - | 2,191,115 |
| Technology and security | - | - | - | 945,702 |
| Records management | - | - | - | 5,508,513 |
| Other statutorily restricted funds | - | - | - | 131,281 |
| Capital projects | - | 1,961,516 | 2,509,882 | 13,884,683 |
| Debt service | - | - | - | 568,552 |
| Assigned: | | | | |
| Capital projects | <u>209,139</u> | <u>-</u> | <u>-</u> | <u>1,285,192</u> |
| Total fund balances | <u>209,139</u> | <u>1,961,516</u> | <u>2,509,882</u> | <u>39,183,403</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 209,139</u> | <u>\$ 2,008,581</u> | <u>\$ 2,561,931</u> | <u>\$ 41,742,786</u> |

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Special Revenue | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Road and Bridge #1 | Road and Bridge #2 | Road and Bridge #3 | Road and Bridge #4 |
| REVENUES | | | | |
| Taxes | \$ 1,025,715 | \$ 1,025,715 | \$ 1,021,919 | \$ 1,025,715 |
| Intergovernmental | 40,379 | 156,475 | 40,379 | 40,379 |
| Licenses and permits | 654,579 | 654,577 | 728,305 | 800,856 |
| Fees of office | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment earnings | 147,791 | 130,617 | 114,192 | 151,513 |
| Other | - | - | 5,771 | 326 |
| Total revenues | <u>1,868,464</u> | <u>1,967,384</u> | <u>1,910,566</u> | <u>2,018,789</u> |
| EXPENDITURES | | | | |
| General government | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | - | - |
| Roads and highways | 1,210,709 | 1,591,444 | 1,715,057 | 1,465,179 |
| Debt service: | | | | |
| Principal | - | 83,692 | - | - |
| Interest | - | 2,935 | - | - |
| Capital outlay | <u>367,020</u> | <u>-</u> | <u>388,306</u> | <u>129,326</u> |
| Total expenditures | <u>1,577,729</u> | <u>1,678,071</u> | <u>2,103,363</u> | <u>1,594,505</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>290,735</u> | <u>289,313</u> | <u>(192,797)</u> | <u>424,284</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | 1,000 | - | 57,325 | 6,625 |
| Transfers in | <u>457,867</u> | <u>457,867</u> | <u>457,867</u> | <u>457,867</u> |
| Total other financing sources (uses) | <u>458,867</u> | <u>457,867</u> | <u>515,192</u> | <u>464,492</u> |
| NET CHANGE IN FUND BALANCE | 749,602 | 747,180 | 322,395 | 888,776 |
| FUND BALANCE, BEGINNING | 1,867,715 | 1,526,075 | 982,974 | 1,801,556 |
| PRIOR PERIOD ADJUSTMENT | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE, ENDING | <u>\$ 2,617,317</u> | <u>\$ 2,273,255</u> | <u>\$ 1,305,369</u> | <u>\$ 2,690,332</u> |

Special Revenue

| Farm to Market #1 | Farm to Market #2 | Farm to Market #3 | Farm to Market #4 | Lateral Road | District Clerk Archives | Justice Court Technology Fund |
|----------------------|----------------------|----------------------|----------------------|-------------------|-------------------------------|--|
| \$ 1,428,872 | \$ 1,428,872 | \$ 1,428,872 | \$ 1,428,872 | \$ - | \$ - | \$ - |
| 195,375 | - | - | 194,667 | 59,183 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 1,100 | 13,160 |
| - | - | - | - | - | - | - |
| 143,525 | 41,889 | 51,457 | 73,253 | 17,687 | 7,997 | 9,213 |
| 4,021 | - | - | - | - | - | - |
| <u>1,771,793</u> | <u>1,470,761</u> | <u>1,480,329</u> | <u>1,696,792</u> | <u>76,870</u> | <u>9,097</u> | <u>22,373</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 916,444 | 921,562 | 1,168,458 | 1,396,038 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 470,616 | 27,714 | 327,592 | 65,849 | - | - | - |
| <u>1,387,060</u> | <u>949,276</u> | <u>1,496,050</u> | <u>1,461,887</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>384,733</u> | <u>521,485</u> | <u>(15,721)</u> | <u>234,905</u> | <u>76,870</u> | <u>9,097</u> | <u>22,373</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 384,733 | 521,485 | (15,721) | 234,905 | 76,870 | 9,097 | 22,373 |
| 2,402,882 | 152,446 | 563,236 | 1,010,066 | 314,905 | 171,310 | 198,780 |
| <u>(26,944)</u> | <u>(26,944)</u> | <u>(26,944)</u> | <u>(26,944)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>\$ 2,760,671</u> | <u>\$ 646,987</u> | <u>\$ 520,571</u> | <u>\$ 1,218,027</u> | <u>\$ 391,775</u> | <u>\$ 180,407</u> | <u>\$ 221,153</u> |

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Special Revenue | | | |
|--|---|--|------------------|------------------|
| | County & District Court Technology | District Court Records Technology | Jury | Law Library |
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ 67,527 | \$ - |
| Intergovernmental | - | - | 69,530 | - |
| Licenses and permits | - | - | - | - |
| Fees of office | 3,168 | 2,140 | 40,185 | 140,037 |
| Fines and forfeitures | - | - | - | - |
| Investment earnings | - | 10,663 | 5,156 | - |
| Other | - | - | 340 | 11,119 |
| Total revenues | <u>3,168</u> | <u>12,803</u> | <u>182,738</u> | <u>151,156</u> |
| EXPENDITURES | | | | |
| General government | 948 | - | - | - |
| Judicial | - | - | 217,883 | 275,360 |
| Public safety | - | - | - | - |
| Roads and highways | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | 836 |
| Total expenditures | <u>948</u> | <u>-</u> | <u>217,883</u> | <u>276,196</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>2,220</u> | <u>12,803</u> | <u>(35,145)</u> | <u>(125,040)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | - | - | - |
| Transfers in | - | - | 29,893 | 157,242 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>29,893</u> | <u>157,242</u> |
| NET CHANGE IN FUND BALANCE | 2,220 | 12,803 | (5,252) | 32,202 |
| FUND BALANCE, BEGINNING | 42,551 | 229,295 | 75,760 | (10,696) |
| PRIOR PERIOD ADJUSTMENT | - | - | - | - |
| FUND BALANCE, ENDING | <u>\$ 44,771</u> | <u>\$ 242,098</u> | <u>\$ 70,508</u> | <u>\$ 21,506</u> |

Special Revenue

| District Attorney Hot Check | District Attorney Seizure | District Attorney Forfeiture | Sheriff Seizure | Sheriff Drug Forfeiture | Constable Precinct #1 Forfeiture | Constable Precinct #2 Forfeiture |
|-----------------------------------|---------------------------------|------------------------------------|--------------------|-------------------------------|--|--|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,455 | - | - | - | - | - | - |
| - | 219,947 | 47,040 | - | 13,291 | - | - |
| 6,509 | 24,126 | 11,764 | 7,748 | 18,194 | 36 | - |
| - | - | - | - | - | - | - |
| <u>7,964</u> | <u>244,073</u> | <u>58,804</u> | <u>7,748</u> | <u>31,485</u> | <u>36</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| 268 | 181,281 | 2,099 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 78,477 | - | - |
| <u>268</u> | <u>181,281</u> | <u>2,099</u> | <u>-</u> | <u>78,477</u> | <u>-</u> | <u>-</u> |
| <u>7,696</u> | <u>62,792</u> | <u>56,705</u> | <u>7,748</u> | <u>(46,992)</u> | <u>36</u> | <u>-</u> |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 7,696 | 62,792 | 56,705 | 7,748 | (46,992) | 36 | - |
| 132,871 | 531,864 | 224,111 | 167,450 | 412,398 | 1,437 | 181 |
| - | - | - | - | - | - | - |
| <u>\$ 140,567</u> | <u>\$ 594,656</u> | <u>\$ 280,816</u> | <u>\$ 175,198</u> | <u>\$ 365,406</u> | <u>\$ 1,473</u> | <u>\$ 181</u> |

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Special Revenue | | | |
|--|---------------------|--|---------------------|----------------------------|
| | Records Management | General Record Management Preservation | Courthouse Security | Sheriff Federal Forfeiture |
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Fees of office | 396,088 | 106,378 | 130,848 | - |
| Fines and forfeitures | - | - | - | 27,826 |
| Investment earnings | 99,460 | 33,637 | 17,189 | 25,083 |
| Other | - | 2,284 | - | - |
| Total revenues | <u>495,548</u> | <u>142,299</u> | <u>148,037</u> | <u>52,909</u> |
| EXPENDITURES | | | | |
| General government | 253,702 | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | - | - |
| Roads and highways | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | 101,932 | 444 |
| Total expenditures | <u>253,702</u> | <u>-</u> | <u>101,932</u> | <u>444</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>241,846</u> | <u>142,299</u> | <u>46,105</u> | <u>52,465</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | - | - | - |
| Transfers in | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | 241,846 | 142,299 | 46,105 | 52,465 |
| FUND BALANCE, BEGINNING | 2,044,325 | 678,000 | 376,137 | 501,785 |
| PRIOR PERIOD ADJUSTMENT | - | - | - | - |
| FUND BALANCE, ENDING | <u>\$ 2,286,171</u> | <u>\$ 820,299</u> | <u>\$ 422,242</u> | <u>\$ 554,250</u> |

Special Revenue

| Court Records Preservation | County Clerk Archives Management | Fire Marshal Special Fund | Elections Administration | County Clerk Vitals Preservation | Truancy and Prevention | Court Facility Fees |
|----------------------------------|---|---------------------------------|-----------------------------|---|------------------------------|---------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 30,275 | 392,200 | 65,667 | 29,947 | 10,238 | 13,611 | 106,300 |
| - | - | - | - | - | - | - |
| - | 95,454 | - | 1,153 | - | - | - |
| - | - | - | - | - | - | - |
| <u>30,275</u> | <u>487,654</u> | <u>65,667</u> | <u>31,100</u> | <u>10,238</u> | <u>13,611</u> | <u>106,300</u> |
| - | 955,603 | - | 172,380 | 11,132 | - | - |
| - | - | - | - | - | - | - |
| - | - | 21,557 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 59,830 | - | - | - | - |
| - | <u>955,603</u> | <u>81,387</u> | <u>172,380</u> | <u>11,132</u> | <u>-</u> | <u>-</u> |
| <u>30,275</u> | <u>(467,949)</u> | <u>(15,720)</u> | <u>(141,280)</u> | <u>(894)</u> | <u>13,611</u> | <u>106,300</u> |
| - | - | - | - | - | - | - |
| - | - | - | 152,330 | - | - | - |
| - | - | - | <u>152,330</u> | - | - | - |
| 30,275 | (467,949) | (15,720) | 11,050 | (894) | 13,611 | 106,300 |
| 143,307 | 2,358,533 | 192,325 | 28,198 | 44,284 | 48,824 | 7,780 |
| - | - | - | - | - | - | - |
| <u>\$ 173,582</u> | <u>\$ 1,890,584</u> | <u>\$ 176,605</u> | <u>\$ 39,248</u> | <u>\$ 43,390</u> | <u>\$ 62,435</u> | <u>\$ 114,080</u> |

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Special Revenue | | | |
|--|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| | LEOSE Constable Pct 2 | LEOSE Constable Pct 3 | LEOSE Constable Pct 4 | Language Access Fund |
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 649 | 607 | 607 | - |
| Licenses and permits | - | - | - | - |
| Fees of office | - | - | - | 12,864 |
| Fines and forfeitures | - | - | - | - |
| Investment earnings | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | <u>649</u> | <u>607</u> | <u>607</u> | <u>12,864</u> |
| EXPENDITURES | | | | |
| General government | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | - | - |
| Roads and highways | - | - | - | - |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>649</u> | <u>607</u> | <u>607</u> | <u>12,864</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | - | - | - |
| Transfers in | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | 649 | 607 | 607 | 12,864 |
| FUND BALANCE, BEGINNING | 640 | 597 | 267 | 2,574 |
| PRIOR PERIOD ADJUSTMENT | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE, ENDING | <u>\$ 1,289</u> | <u>\$ 1,204</u> | <u>\$ 874</u> | <u>\$ 15,438</u> |

| Special Revenue | | | Debt Service | Capital Projects | | | |
|-----------------|-------------------------|-------------------------|-------------------|-------------------|-----------------------|-----------------------|-----------------------|
| LEOSE Sheriff | LEOSE District Attorney | Juvenile Probation Fees | 2007 Debt Service | Right of Way | Permanent Improvement | Road District #1 Fees | Road District #5 Fees |
| \$ - | \$ - | \$ - | \$ 3,303,889 | \$ - | \$ 5,685,009 | \$ - | \$ - |
| 10,417 | 776 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 10,600 | - | - | - | - | - |
| - | - | - | 71,989 | 10,081 | 339,024 | 45,965 | 838 |
| - | - | - | - | - | - | - | - |
| <u>10,417</u> | <u>776</u> | <u>10,600</u> | <u>3,375,878</u> | <u>10,081</u> | <u>6,024,033</u> | <u>45,965</u> | <u>838</u> |
| - | - | 9,257 | - | 315,094 | 2,092,720 | - | - |
| - | - | - | - | - | - | - | - |
| 10,721 | 717 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 2,375,000 | - | - | - | - |
| - | - | - | 1,038,013 | - | - | - | - |
| - | - | - | - | - | - | 109,362 | - |
| <u>10,721</u> | <u>717</u> | <u>9,257</u> | <u>3,413,013</u> | <u>315,094</u> | <u>2,092,720</u> | <u>109,362</u> | <u>-</u> |
| <u>(304)</u> | <u>59</u> | <u>1,343</u> | <u>(37,135)</u> | <u>(305,013)</u> | <u>3,931,313</u> | <u>(63,397)</u> | <u>838</u> |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | 2,528,699 | - | - |
| - | - | - | - | - | 2,528,699 | - | - |
| (304) | 59 | 1,343 | (37,135) | (305,013) | 6,460,012 | (63,397) | 838 |
| 664 | (40) | 78,519 | 605,687 | 463,803 | 2,953,273 | 964,643 | 15,179 |
| - | - | - | - | - | - | - | - |
| <u>\$ 360</u> | <u>\$ 19</u> | <u>\$ 79,862</u> | <u>\$ 568,552</u> | <u>\$ 158,790</u> | <u>\$ 9,413,285</u> | <u>\$ 901,246</u> | <u>\$ 16,017</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, 2023

| | Capital Projects | | | Total Nonmajor Governmental Funds |
|--|------------------------------|-----------------------------|---|--|
| | Road District #16 Fees | Road Improvement Fund | 2019 Construction Project Fund | |
| REVENUES | | | | |
| Taxes | \$ - | \$ 399,046 | \$ - | \$ 19,270,023 |
| Intergovernmental | - | - | - | 809,423 |
| Licenses and permits | - | - | - | 2,838,317 |
| Fees of office | - | - | - | 1,506,261 |
| Fines and forfeitures | - | - | - | 308,104 |
| Investment earnings | 9,758 | 82,358 | 134,026 | 1,939,345 |
| Other | - | 93,226 | - | 117,087 |
| Total revenues | <u>9,758</u> | <u>574,630</u> | <u>134,026</u> | <u>26,788,560</u> |
| EXPENDITURES | | | | |
| General government | - | - | - | 3,810,836 |
| Judicial | - | - | - | 676,891 |
| Public safety | - | - | - | 32,995 |
| Roads and highways | - | - | - | 10,384,891 |
| Debt service: | | | | |
| Principal | - | - | - | 2,458,692 |
| Interest | - | - | - | 1,040,948 |
| Capital outlay | - | 35,361 | 613,709 | 2,776,374 |
| Total expenditures | <u>-</u> | <u>35,361</u> | <u>613,709</u> | <u>21,181,627</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>9,758</u> | <u>539,269</u> | <u>(479,683)</u> | <u>5,606,933</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of capital assets | - | - | - | 64,950 |
| Transfers in | - | - | - | 4,699,632 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>4,764,582</u> |
| NET CHANGE IN FUND BALANCE | 9,758 | 539,269 | (479,683) | 10,371,515 |
| FUND BALANCE, BEGINNING | 199,381 | 1,422,247 | 2,989,565 | 28,919,664 |
| PRIOR PERIOD ADJUSTMENT | - | - | - | (107,776) |
| FUND BALANCE, ENDING | <u>\$ 209,139</u> | <u>\$ 1,961,516</u> | <u>\$ 2,509,882</u> | <u>\$ 39,183,403</u> |

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #1

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|--------------------|--------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 927,734 | \$ 927,734 | \$ 1,025,715 | \$ 97,981 |
| Intergovernmental | 40,000 | 40,000 | 40,379 | 379 |
| Licenses and permits | 671,250 | 671,250 | 654,579 | (16,671) |
| Investment earnings | 3,000 | 3,000 | 147,791 | 144,791 |
| Other | 100 | 100 | - | (100) |
| Total revenues | <u>1,642,084</u> | <u>1,642,084</u> | <u>1,868,464</u> | <u>226,380</u> |
| EXPENDITURES | | | | |
| Roads and highways | 3,126,551 | 3,047,182 | 1,210,709 | 1,836,473 |
| Capital outlay | <u>282,000</u> | <u>368,000</u> | <u>367,020</u> | <u>980</u> |
| Total expenditures | <u>3,408,551</u> | <u>3,415,182</u> | <u>1,577,729</u> | <u>1,837,453</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(1,766,467)</u> | <u>(1,773,098)</u> | <u>290,735</u> | <u>2,063,833</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | - | 1,000 | 1,000 | - |
| Transfers in | <u>56,547</u> | <u>56,547</u> | <u>457,867</u> | <u>401,320</u> |
| Total other financing sources (uses) | <u>56,547</u> | <u>57,547</u> | <u>458,867</u> | <u>401,320</u> |
| NET CHANGE IN FUND BALANCES | (1,709,920) | (1,715,551) | 749,602 | 2,465,153 |
| FUND BALANCES, BEGINNING | <u>1,867,715</u> | <u>1,867,715</u> | <u>1,867,715</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 157,795</u> | <u>\$ 152,164</u> | <u>\$ 2,617,317</u> | <u>\$ 2,465,153</u> |

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE RUND, PRECINCT #2

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|-------------------|-------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 927,734 | \$ 927,734 | \$ 1,025,715 | \$ 97,981 |
| Intergovernmental | 54,000 | 54,000 | 156,475 | 102,475 |
| Licenses and permits | 606,250 | 606,250 | 654,577 | 48,327 |
| Investment earnings | 2,750 | 2,750 | 130,617 | 127,867 |
| Total revenues | <u>1,590,734</u> | <u>1,590,734</u> | <u>1,967,384</u> | <u>376,650</u> |
| EXPENDITURES | | | | |
| Roads and highways | 2,528,216 | 2,528,216 | 1,591,444 | 936,772 |
| Debt service: | | | | |
| Principal | - | - | 83,692 | (83,692) |
| Interest | - | - | 2,935 | (2,935) |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>2,528,216</u> | <u>2,528,216</u> | <u>1,678,071</u> | <u>850,145</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(937,482)</u> | <u>(937,482)</u> | <u>289,313</u> | <u>1,226,795</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | 25,000 | 25,000 | - | (25,000) |
| Transfers in | - | - | 457,867 | 457,867 |
| Total other financing sources (uses) | <u>25,000</u> | <u>25,000</u> | <u>457,867</u> | <u>432,867</u> |
| NET CHANGE IN FUND BALANCES | (912,482) | (912,482) | 747,180 | 1,659,662 |
| FUND BALANCES, BEGINNING | <u>1,526,075</u> | <u>1,526,075</u> | <u>1,526,075</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 613,593</u> | <u>\$ 613,593</u> | <u>\$ 2,273,255</u> | <u>\$ 1,659,662</u> |

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE RUND, PRECINCT #3

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 927,734 | \$ 927,734 | \$ 1,021,919 | \$ 94,185 |
| Intergovernmental | 40,000 | 40,000 | 40,379 | 379 |
| Licenses and permits | 671,250 | 671,250 | 728,305 | 57,055 |
| Investment earnings | 2,300 | 2,300 | 114,192 | 111,892 |
| Other | 2,500 | 7,696 | 5,771 | (1,925) |
| Total revenues | <u>1,643,784</u> | <u>1,648,980</u> | <u>1,910,566</u> | <u>261,586</u> |
| EXPENDITURES | | | | |
| Roads and highways | 2,078,685 | 2,839,452 | 1,715,057 | 1,124,395 |
| Capital outlay | <u>502,000</u> | <u>559,325</u> | <u>388,306</u> | <u>171,019</u> |
| Total expenditures | <u>2,580,685</u> | <u>3,398,777</u> | <u>2,103,363</u> | <u>1,295,414</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(936,901)</u> | <u>(1,749,797)</u> | <u>(192,797)</u> | <u>1,557,000</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | 5,000 | 62,325 | 57,325 | (5,000) |
| Transfers in | - | - | 457,867 | 457,867 |
| Total other financing sources (uses) | <u>5,000</u> | <u>62,325</u> | <u>515,192</u> | <u>452,867</u> |
| NET CHANGE IN FUND BALANCES | (931,901) | (1,687,472) | 322,395 | 2,009,867 |
| FUND BALANCES, BEGINNING | <u>982,974</u> | <u>982,974</u> | <u>982,974</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 51,073</u> | <u>\$ (704,498)</u> | <u>\$ 1,305,369</u> | <u>\$ 2,009,867</u> |

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE RUND, PRECINCT #4

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|--------------------|--------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 927,734 | \$ 927,734 | \$ 1,025,715 | \$ 97,981 |
| Intergovernmental | 45,000 | 45,000 | 40,379 | (4,621) |
| Licenses and permits | 681,250 | 681,250 | 800,856 | 119,606 |
| Investment earnings | 3,500 | 3,500 | 151,513 | 148,013 |
| Other | 3,200 | 3,200 | 326 | (2,874) |
| Total revenues | <u>1,660,684</u> | <u>1,660,684</u> | <u>2,018,789</u> | <u>358,105</u> |
| EXPENDITURES | | | | |
| Roads and highways | 2,793,347 | 2,793,347 | 1,465,179 | 1,328,168 |
| Capital outlay | <u>176,254</u> | <u>176,254</u> | <u>129,326</u> | <u>46,928</u> |
| Total expenditures | <u>2,969,601</u> | <u>2,969,601</u> | <u>1,594,505</u> | <u>1,375,096</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(1,308,917)</u> | <u>(1,308,917)</u> | <u>424,284</u> | <u>1,733,201</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | 10,000 | 10,000 | 6,625 | (3,375) |
| Transfers in | <u>-</u> | <u>-</u> | <u>457,867</u> | <u>457,867</u> |
| Total other financing sources (uses) | <u>10,000</u> | <u>10,000</u> | <u>464,492</u> | <u>454,492</u> |
| NET CHANGE IN FUND BALANCES | (1,298,917) | (1,298,917) | 888,776 | 2,187,693 |
| FUND BALANCES, BEGINNING | <u>1,801,556</u> | <u>1,801,556</u> | <u>1,801,556</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 502,639</u> | <u>\$ 502,639</u> | <u>\$ 2,690,332</u> | <u>\$ 2,187,693</u> |

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #1

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|-----------------------|-----------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 1,457,598 | \$ 1,457,598 | \$ 1,428,872 | \$ (28,726) |
| Intergovernmental | 30,000 | 40,000 | 195,375 | 155,375 |
| Investment earnings | 4,300 | 4,300 | 143,525 | 139,225 |
| Other | - | 4,021 | 4,021 | - |
| Total revenues | <u>1,491,898</u> | <u>1,505,919</u> | <u>1,771,793</u> | <u>265,874</u> |
| EXPENDITURES | | | | |
| Roads and highways | 3,937,662 | 3,432,267 | 916,444 | 2,515,823 |
| Capital outlay | 250 | 526,116 | 470,616 | 55,500 |
| Total expenditures | <u>3,937,912</u> | <u>3,958,383</u> | <u>1,387,060</u> | <u>2,571,323</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(2,446,014)</u> | <u>(2,452,464)</u> | <u>384,733</u> | <u>2,837,197</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | <u>78,635</u> | <u>78,635</u> | <u>-</u> | <u>(78,635)</u> |
| Total other financing sources (uses) | <u>78,635</u> | <u>78,635</u> | <u>-</u> | <u>(78,635)</u> |
| NET CHANGE IN FUND BALANCES | <u>(2,367,379)</u> | <u>(2,373,829)</u> | <u>384,733</u> | <u>2,758,562</u> |
| FUND BALANCES, BEGINNING | <u>-</u> | <u>-</u> | <u>2,402,882</u> | <u>-</u> |
| PRIOR PERIOD ADJUSTMENT | <u>-</u> | <u>-</u> | <u>(26,944)</u> | <u>(26,944)</u> |
| FUND BALANCES, ENDING | <u>\$ (2,367,379)</u> | <u>\$ (2,373,829)</u> | <u>\$ 2,760,671</u> | <u>\$ 5,134,500</u> |

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #2

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 1,520,659 | \$ 1,520,659 | \$ 1,428,872 | \$ (91,787) |
| Intergovernmental | 15,100 | 15,100 | - | (15,100) |
| Investment earnings | 2,000 | 2,000 | 41,889 | 39,889 |
| Total revenues | <u>1,537,759</u> | <u>1,537,759</u> | <u>1,470,761</u> | <u>(66,998)</u> |
| EXPENDITURES | | | | |
| Roads and highways | 1,692,646 | 1,697,646 | 921,562 | 776,084 |
| Capital outlay | 89,484 | 84,484 | 27,714 | 56,770 |
| Total expenditures | <u>1,782,130</u> | <u>1,782,130</u> | <u>949,276</u> | <u>832,854</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(244,371)</u> | <u>(244,371)</u> | <u>521,485</u> | <u>765,856</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 78,635 | 78,635 | - | (78,635) |
| Total other financing sources (uses) | <u>78,635</u> | <u>78,635</u> | <u>-</u> | <u>(78,635)</u> |
| NET CHANGE IN FUND BALANCES | (165,736) | (165,736) | 521,485 | 687,221 |
| FUND BALANCES, BEGINNING | 152,446 | 152,446 | 152,446 | - |
| PRIOR PERIOD ADJUSTMENT | - | - | (26,944) | (26,944) |
| FUND BALANCES, ENDING | <u>\$ (13,290)</u> | <u>\$ (13,290)</u> | <u>\$ 646,987</u> | <u>\$ 660,277</u> |

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #3

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|-------------------|---------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | 1,530,659 | 1,530,659 | 1,428,872 | \$ (101,787) |
| Intergovernmental | 25,100 | 25,100 | - | (25,100) |
| Investment earnings | 2,750 | 2,750 | 51,457 | 48,707 |
| Total revenues | <u>1,558,509</u> | <u>1,558,509</u> | <u>1,480,329</u> | <u>(78,180)</u> |
| EXPENDITURES | | | | |
| Roads and highways | 1,566,346 | 2,435,802 | 1,168,458 | 1,267,344 |
| Capital outlay | 325,620 | 327,620 | 327,592 | 28 |
| Total expenditures | <u>1,891,966</u> | <u>2,763,422</u> | <u>1,496,050</u> | <u>1,267,372</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(333,457)</u> | <u>(1,204,913)</u> | <u>(15,721)</u> | <u>1,189,192</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 78,635 | 78,635 | - | (78,635) |
| Transfers out | (37,989) | (37,989) | - | 37,989 |
| Total other financing sources (uses) | <u>40,646</u> | <u>40,646</u> | <u>-</u> | <u>(40,646)</u> |
| NET CHANGE IN FUND BALANCES | (292,811) | (1,164,267) | (15,721) | 1,148,546 |
| FUND BALANCES, BEGINNING | 563,236 | 563,236 | 563,236 | - |
| PRIOR PERIOD ADJUSTMENT | - | - | (26,944) | (26,944) |
| FUND BALANCES, ENDING | <u>\$ 270,425</u> | <u>\$ (601,031)</u> | <u>\$ 520,571</u> | <u>\$ 1,121,602</u> |

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #4

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|--------------------|--------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 1,510,659 | \$ 1,510,659 | \$ 1,428,872 | \$ (81,787) |
| Intergovernmental | 165,100 | 166,150 | 194,667 | 28,517 |
| Investment earnings | 3,000 | 3,000 | 73,253 | 70,253 |
| Total revenues | <u>1,678,759</u> | <u>1,679,809</u> | <u>1,696,792</u> | <u>16,983</u> |
| EXPENDITURES | | | | |
| Roads and highways | 2,625,294 | 2,625,294 | 1,396,038 | 1,229,256 |
| Capital outlay | 100,000 | 101,050 | 65,849 | 35,201 |
| Total expenditures | <u>2,725,294</u> | <u>2,726,344</u> | <u>1,461,887</u> | <u>1,264,457</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(1,046,535)</u> | <u>(1,046,535)</u> | <u>234,905</u> | <u>1,281,440</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 78,635 | 78,635 | - | (78,635) |
| Total other financing sources (uses) | <u>78,635</u> | <u>78,635</u> | <u>-</u> | <u>(78,635)</u> |
| NET CHANGE IN FUND BALANCES | (967,900) | (967,900) | 234,905 | 1,202,805 |
| FUND BALANCES, BEGINNING | 1,010,066 | 1,010,066 | 1,010,066 | - |
| PRIOR PERIOD ADJUSTMENT | - | - | (26,944) | (26,944) |
| FUND BALANCES, ENDING | <u>\$ 42,166</u> | <u>\$ 42,166</u> | <u>\$ 1,218,027</u> | <u>\$ 1,175,861</u> |

ELLIS COUNTY, TEXAS

LATERAL ROAD

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Intergovernmental | \$ 60,400 | \$ 60,400 | \$ 59,183 | \$ (1,217) |
| Investment earnings | 325 | 325 | 17,687 | 17,362 |
| Total revenues | <u>60,725</u> | <u>60,725</u> | <u>76,870</u> | <u>16,145</u> |
| EXPENDITURES | | | | |
| Roads and highways | 60,400 | 60,400 | - | 60,400 |
| Total expenditures | <u>60,400</u> | <u>60,400</u> | <u>-</u> | <u>60,400</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>121,125</u> | <u>121,125</u> | <u>76,870</u> | <u>(44,255)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | (314,540) | (314,540) | - | 314,540 |
| Total other financing sources (uses) | <u>(314,540)</u> | <u>(314,540)</u> | <u>-</u> | <u>314,540</u> |
| NET CHANGE IN FUND BALANCES | (193,415) | (193,415) | 76,870 | 270,285 |
| FUND BALANCES, BEGINNING | <u>314,905</u> | <u>314,905</u> | <u>314,905</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 121,490</u> | <u>\$ 121,490</u> | <u>\$ 391,775</u> | <u>\$ 270,285</u> |

ELLIS COUNTY, TEXAS

DISTRICT CLERK ARCHIVES

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|------------------|----------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fees of office | \$ 5,000 | \$ 5,000 | \$ 1,100 | \$ (3,900) |
| Investment earnings | 90 | 90 | 7,997 | 7,907 |
| Total revenues | <u>5,090</u> | <u>5,090</u> | <u>9,097</u> | <u>4,007</u> |
| EXPENDITURES | | | | |
| General Government | 175,990 | 175,990 | - | 175,990 |
| Total expenditures | <u>175,990</u> | <u>175,990</u> | <u>-</u> | <u>175,990</u> |
| NET CHANGE IN FUND BALANCES | (170,900) | (170,900) | 9,097 | 179,997 |
| FUND BALANCES, BEGINNING | <u>171,310</u> | <u>171,310</u> | <u>171,310</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 410</u> | <u>\$ 410</u> | <u>\$ 180,407</u> | <u>\$ 179,997</u> |

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|------------------|-----------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fees of office | \$ 13,750 | \$ 13,750 | \$ 13,160 | \$ (590) |
| Investment earnings | 251 | 251 | 9,213 | 8,962 |
| Total revenues | <u>14,001</u> | <u>14,001</u> | <u>22,373</u> | <u>8,372</u> |
| EXPENDITURES | | | | |
| Judicial | 211,039 | 211,039 | - | 211,039 |
| Total expenditures | <u>211,039</u> | <u>211,039</u> | <u>-</u> | <u>211,039</u> |
| NET CHANGE IN FUND BALANCES | (197,038) | (197,038) | 22,373 | 219,411 |
| FUND BALANCES, BEGINNING | <u>198,780</u> | <u>198,780</u> | <u>198,780</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 1,742</u> | <u>\$ 1,742</u> | <u>\$ 221,153</u> | <u>\$ 219,411</u> |

ELLIS COUNTY, TEXAS

COUNTY AND DISTRICT COURT TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 4,000 | \$ 4,000 | \$ 3,168 | \$ (832) |
| Total revenues | <u>4,000</u> | <u>4,000</u> | <u>3,168</u> | <u>(832)</u> |
| EXPENDITURES | | | | |
| General government | - | - | 948 | (948) |
| Judicial | <u>46,238</u> | <u>46,238</u> | - | <u>46,238</u> |
| Total expenditures | <u>46,238</u> | <u>46,238</u> | <u>948</u> | <u>45,290</u> |
| NET CHANGE IN FUND BALANCES | (42,238) | (42,238) | 2,220 | 44,458 |
| FUND BALANCES, BEGINNING | <u>42,551</u> | <u>42,551</u> | <u>42,551</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 313</u> | <u>\$ 313</u> | <u>\$ 44,771</u> | <u>\$ 44,458</u> |

ELLIS COUNTY, TEXAS

DISTRICT COURT RECORDS TECHNOLOGY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 9,000 | \$ 9,000 | \$ 2,140 | \$ (6,860) |
| Investment earnings | 300 | 300 | 10,663 | 10,363 |
| Total revenues | <u>9,300</u> | <u>9,300</u> | <u>12,803</u> | <u>3,503</u> |
| EXPENDITURES | | | | |
| General Government | <u>238,001</u> | <u>238,001</u> | - | <u>238,001</u> |
| Total expenditures | <u>238,001</u> | <u>238,001</u> | - | <u>238,001</u> |
| NET CHANGE IN FUND BALANCES | (228,701) | (228,701) | 12,803 | 241,504 |
| FUND BALANCES, BEGINNING | <u>229,295</u> | <u>229,295</u> | <u>229,295</u> | - |
| FUND BALANCES, ENDING | <u>\$ 594</u> | <u>\$ 594</u> | <u>\$ 242,098</u> | <u>\$ 241,504</u> |

ELLIS COUNTY, TEXAS

JURY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|-------------------|-------------------|------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 59,785 | \$ 59,785 | \$ 67,527 | \$ 7,742 |
| Intergovernmental | 75,000 | 75,000 | 69,530 | (5,470) |
| Fees of office | 20,800 | 20,800 | 40,185 | 19,385 |
| Licenses and permits | - | - | - | - |
| Investment earnings | 250 | 250 | 5,156 | 4,906 |
| Other fees | 2,000 | 2,000 | 340 | (1,660) |
| Total revenues | <u>157,835</u> | <u>157,835</u> | <u>182,738</u> | <u>24,903</u> |
| EXPENDITURES | | | | |
| Judicial | <u>239,087</u> | <u>239,087</u> | <u>217,883</u> | <u>21,204</u> |
| Total expenditures | <u>239,087</u> | <u>239,087</u> | <u>217,883</u> | <u>21,204</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(81,252)</u> | <u>(81,252)</u> | <u>(35,145)</u> | <u>46,107</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>29,893</u> | <u>29,893</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>29,893</u> | <u>29,893</u> |
| NET CHANGE IN FUND BALANCES | (81,252) | (81,252) | (5,252) | 76,000 |
| FUND BALANCES, BEGINNING | <u>75,760</u> | <u>75,760</u> | <u>75,760</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (5,492)</u> | <u>\$ (5,492)</u> | <u>\$ 70,508</u> | <u>\$ 76,000</u> |

ELLIS COUNTY, TEXAS

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|---------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fees of office | \$ 105,000 | \$ 105,000 | \$ 140,037 | \$ 35,037 |
| Other | 200 | 3,200 | 11,119 | 7,919 |
| Total revenues | <u>105,200</u> | <u>108,200</u> | <u>151,156</u> | <u>42,956</u> |
| EXPENDITURES | | | | |
| Judicial | 278,096 | 275,596 | 275,360 | 236 |
| Capital outlay | <u>275,596</u> | - | <u>836</u> | <u>(836)</u> |
| Total expenditures | <u>553,692</u> | <u>275,596</u> | <u>276,196</u> | <u>(600)</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(448,492)</u> | <u>(167,396)</u> | <u>(125,040)</u> | <u>42,356</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | <u>266,772</u> | <u>266,772</u> | <u>157,242</u> | <u>(109,530)</u> |
| Total other financing sources (uses) | <u>266,772</u> | <u>266,772</u> | <u>157,242</u> | <u>(109,530)</u> |
| NET CHANGE IN FUND BALANCES | (181,720) | 99,376 | 32,202 | (67,174) |
| FUND BALANCES, BEGINNING | <u>(10,696)</u> | <u>(10,696)</u> | <u>(10,696)</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (192,416)</u> | <u>\$ 88,680</u> | <u>\$ 21,506</u> | <u>\$ (67,174)</u> |

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY HOT CHECK

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 1,250 | \$ 1,250 | \$ 1,455 | \$ 205 |
| Investment earnings | 275 | 275 | 6,509 | 6,234 |
| Other | <u>100</u> | <u>100</u> | - | <u>(100)</u> |
| Total revenues | <u>1,625</u> | <u>1,625</u> | <u>7,964</u> | <u>6,339</u> |
| EXPENDITURES | | | | |
| Judicial | <u>133,402</u> | <u>133,402</u> | <u>268</u> | <u>133,134</u> |
| Total expenditures | <u>133,402</u> | <u>133,402</u> | <u>268</u> | <u>133,134</u> |
| NET CHANGE IN FUND BALANCES | (131,777) | (131,777) | 7,696 | 139,473 |
| FUND BALANCES, BEGINNING | <u>132,871</u> | <u>132,871</u> | <u>132,871</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 1,094</u> | <u>\$ 1,094</u> | <u>\$ 140,567</u> | <u>\$ 139,473</u> |

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fines and forfeitures | \$ - | \$ - | \$ 219,947 | \$ 219,947 |
| Investment earnings | 800 | 800 | 24,126 | 23,326 |
| Total revenues | <u>800</u> | <u>800</u> | <u>244,073</u> | <u>243,273</u> |
| EXPENDITURES | | | | |
| Judicial | 334,480 | 334,480 | 181,281 | 153,199 |
| Total expenditures | <u>334,480</u> | <u>334,480</u> | <u>181,281</u> | <u>153,199</u> |
| NET CHANGE IN FUND BALANCES | (333,680) | (333,680) | 62,792 | 396,472 |
| FUND BALANCES, BEGINNING | <u>531,864</u> | <u>531,864</u> | <u>531,864</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 198,184</u> | <u>\$ 198,184</u> | <u>\$ 594,656</u> | <u>\$ 396,472</u> |

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|------------------|------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 50,000 | \$ 50,000 | \$ 47,040 | \$ (2,960) |
| Investment earnings | 200 | 200 | 11,764 | 11,564 |
| Total revenues | <u>50,200</u> | <u>50,200</u> | <u>58,804</u> | <u>8,604</u> |
| EXPENDITURES | | | | |
| Judicial | 278,441 | 278,441 | 2,099 | 276,342 |
| Total expenditures | <u>278,441</u> | <u>278,441</u> | <u>2,099</u> | <u>276,342</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(223,241)</u> | <u>(223,241)</u> | <u>56,705</u> | <u>279,946</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from sale of capital assets | 5,000 | 5,000 | - | (5,000) |
| Total other financing sources (uses) | <u>5,000</u> | <u>5,000</u> | <u>-</u> | <u>(5,000)</u> |
| NET CHANGE IN FUND BALANCES | (223,241) | (223,241) | 56,705 | 279,946 |
| FUND BALANCES, BEGINNING | <u>224,111</u> | <u>224,111</u> | <u>224,111</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 870</u> | <u>\$ 870</u> | <u>\$ 280,816</u> | <u>\$ 279,946</u> |

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|------------------|------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Investment earnings | \$ 350 | \$ 350 | \$ 7,748 | \$ 7,398 |
| Total revenues | <u>350</u> | <u>350</u> | <u>7,748</u> | <u>7,398</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>350</u> | <u>350</u> | <u>7,748</u> | <u>7,398</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers out | <u>(167,485)</u> | <u>(167,485)</u> | <u>-</u> | <u>167,485</u> |
| Total other financing sources (uses) | <u>(167,485)</u> | <u>(167,485)</u> | <u>-</u> | <u>167,485</u> |
| NET CHANGE IN FUND BALANCES | (167,135) | (167,135) | 7,748 | 174,883 |
| FUND BALANCES, BEGINNING | <u>167,450</u> | <u>167,450</u> | <u>167,450</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 315</u> | <u>\$ 315</u> | <u>\$ 175,198</u> | <u>\$ 174,883</u> |

ELLIS COUNTY, TEXAS

SHERIFF DRUG FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|------------------|----------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fines and forfeitures | \$ - | \$ - | \$ 13,291 | \$ 13,291 |
| Investment earnings | 550 | 550 | 18,194 | 17,644 |
| Total revenues | <u>550</u> | <u>550</u> | <u>31,485</u> | <u>30,935</u> |
| EXPENDITURES | | | | |
| Public safety | 412,044 | 412,044 | - | 412,044 |
| Capital outlay | - | - | 78,477 | (78,477) |
| Total expenditures | <u>412,044</u> | <u>412,044</u> | <u>78,477</u> | <u>333,567</u> |
| NET CHANGE IN FUND BALANCES | (411,494) | (411,494) | (46,992) | 364,502 |
| FUND BALANCES, BEGINNING | <u>412,398</u> | <u>412,398</u> | <u>412,398</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 904</u> | <u>\$ 904</u> | <u>\$ 365,406</u> | <u>\$ 364,502</u> |

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #1 FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|------------------|---------------|---------------|---|
| | Original | Final | Actual | |
| EXPENDITURES | | | | |
| Public safety | \$ 181 | \$ 181 | \$ - | \$ (181) |
| Total expenditures | <u>181</u> | <u>181</u> | <u>-</u> | <u>181</u> |
| NET CHANGE IN FUND BALANCES | 181 | 181 | - | 181 |
| FUND BALANCES, BEGINNING | <u>181</u> | <u>181</u> | <u>181</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 362</u> | <u>\$ 362</u> | <u>\$ 181</u> | <u>\$ (181)</u> |

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|--------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Investment earnings | <u>\$ 6</u> | <u>\$ 6</u> | <u>\$ 36</u> | <u>\$ 30</u> |
| Total revenues | <u>6</u> | <u>6</u> | <u>36</u> | <u>30</u> |
| EXPENDITURES | | | | |
| Public safety | <u>1,434</u> | <u>1,434</u> | <u>-</u> | <u>1,434</u> |
| Total expenditures | <u>1,434</u> | <u>1,434</u> | <u>-</u> | <u>1,434</u> |
| NET CHANGE IN FUND BALANCES | (1,428) | (1,428) | 36 | 1,464 |
| FUND BALANCES, BEGINNING | <u>1,437</u> | <u>1,437</u> | <u>1,437</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 9</u> | <u>\$ 9</u> | <u>\$ 1,473</u> | <u>\$ 1,464</u> |

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 425,000 | \$ 425,000 | \$ 396,088 | \$ (28,912) |
| Investment earnings | <u>1,750</u> | <u>1,750</u> | <u>99,460</u> | <u>97,710</u> |
| Total revenues | <u>426,750</u> | <u>426,750</u> | <u>495,548</u> | <u>68,798</u> |
| EXPENDITURES | | | | |
| General government | <u>2,373,304</u> | <u>2,373,304</u> | <u>253,702</u> | <u>2,119,602</u> |
| Total expenditures | <u>2,373,304</u> | <u>2,373,304</u> | <u>253,702</u> | <u>2,119,602</u> |
| NET CHANGE IN FUND BALANCES | (1,946,554) | (1,946,554) | 241,846 | 2,188,400 |
| FUND BALANCES, BEGINNING | <u>2,044,325</u> | <u>2,044,325</u> | <u>2,044,325</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 97,771</u> | <u>\$ 97,771</u> | <u>\$ 2,286,171</u> | <u>\$ 2,188,400</u> |

ELLIS COUNTY, TEXAS

GENERAL RECORDS MANAGEMENT AND PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|------------------|------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fees of office | \$ 65,000 | \$ 65,000 | \$ 106,378 | \$ 41,378 |
| Investment earnings | 1,150 | 1,150 | 33,637 | 32,487 |
| Other | 9,000 | 9,000 | 2,284 | (6,716) |
| Total revenues | <u>75,150</u> | <u>75,150</u> | <u>142,299</u> | <u>67,149</u> |
| EXPENDITURES | | | | |
| General government | <u>744,072</u> | <u>744,072</u> | - | <u>744,072</u> |
| Total expenditures | <u>744,072</u> | <u>744,072</u> | - | <u>744,072</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(668,922)</u> | <u>(668,922)</u> | <u>142,299</u> | <u>811,221</u> |
| NET CHANGE IN FUND BALANCES | <u>(668,922)</u> | <u>(668,922)</u> | <u>142,299</u> | <u>811,221</u> |
| FUND BALANCES, BEGINNING | <u>678,000</u> | <u>678,000</u> | <u>678,000</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 9,078</u> | <u>\$ 9,078</u> | <u>\$ 820,299</u> | <u>\$ 811,221</u> |

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 101,000 | \$ 101,000 | \$ 130,848 | \$ 29,848 |
| Investment earnings | 300 | 300 | 17,189 | 16,889 |
| Total revenues | <u>101,300</u> | <u>101,300</u> | <u>148,037</u> | <u>46,737</u> |
| EXPENDITURES | | | | |
| Capital outlay | 275,838 | 366,691 | 101,932 | 264,759 |
| Total expenditures | <u>275,838</u> | <u>366,691</u> | <u>101,932</u> | <u>264,759</u> |
| NET CHANGE IN FUND BALANCES | (174,538) | (265,391) | 46,105 | 311,496 |
| FUND BALANCES, BEGINNING | <u>376,137</u> | <u>376,137</u> | <u>376,137</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 201,599</u> | <u>\$ 110,746</u> | <u>\$ 422,242</u> | <u>\$ 311,496</u> |

ELLIS COUNTY, TEXAS

SHERIFF FEDERAL FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|---|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fines and forfeitures | \$ - | \$ - | \$ 27,826 | \$ 27,826 |
| Investment earnings | <u>800</u> | <u>800</u> | <u>25,083</u> | <u>24,283</u> |
| Total revenues | <u>800</u> | <u>800</u> | <u>52,909</u> | <u>52,109</u> |
| EXPENDITURES | | | | |
| Public safety | 475,083 | 475,083 | - | 475,083 |
| Capital outlay | <u>-</u> | <u>-</u> | <u>444</u> | <u>444</u> |
| Total expenditures | <u>475,083</u> | <u>475,083</u> | <u>444</u> | <u>475,527</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(474,283)</u> | <u>(474,283)</u> | <u>52,465</u> | <u>526,748</u> |
| NET CHANGE IN FUND BALANCES | (474,283) | (474,283) | 52,465 | 526,748 |
| FUND BALANCES, BEGINNING | <u>501,785</u> | <u>501,785</u> | <u>501,785</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 27,502</u> | <u>\$ 27,502</u> | <u>\$ 554,250</u> | <u>\$ 526,748</u> |

ELLIS COUNTY, TEXAS

COURT RECORDS PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 30,275</u> | <u>\$ 10,275</u> |
| Total revenues | <u>20,000</u> | <u>20,000</u> | <u>30,275</u> | <u>10,275</u> |
| EXPENDITURES | | | | |
| General government | <u>161,472</u> | <u>161,472</u> | <u>-</u> | <u>161,472</u> |
| Total expenditures | <u>161,472</u> | <u>161,472</u> | <u>-</u> | <u>161,472</u> |
| NET CHANGE IN FUND BALANCES | (141,472) | (141,472) | 30,275 | 171,747 |
| FUND BALANCES, BEGINNING | <u>143,307</u> | <u>143,307</u> | <u>143,307</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 1,835</u> | <u>\$ 1,835</u> | <u>\$ 173,582</u> | <u>\$ 171,747</u> |

ELLIS COUNTY, TEXAS

COUNTY CLERK ARCHIVES MANAGEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 425,000 | \$ 425,000 | \$ 392,200 | \$ (32,800) |
| Investment earnings | <u>1,200</u> | <u>1,200</u> | <u>95,454</u> | <u>94,254</u> |
| Total revenues | <u>426,200</u> | <u>426,200</u> | <u>487,654</u> | <u>61,454</u> |
| EXPENDITURES | | | | |
| General government | <u>2,805,546</u> | <u>2,805,546</u> | <u>955,603</u> | <u>1,849,943</u> |
| Total expenditures | <u>2,805,546</u> | <u>2,805,546</u> | <u>955,603</u> | <u>1,849,943</u> |
| NET CHANGE IN FUND BALANCES | (2,379,346) | (2,379,346) | (467,949) | 1,911,397 |
| FUND BALANCES, BEGINNING | <u>2,358,533</u> | <u>2,358,533</u> | <u>2,358,533</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (20,813)</u> | <u>\$ (20,813)</u> | <u>\$ 1,890,584</u> | <u>\$ 1,911,397</u> |

ELLIS COUNTY, TEXAS

FIRE MARSHAL SPECIAL

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|------------------|------------------|-------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fees of office | \$ 58,000 | \$ 58,000 | \$ 65,667 | \$ 7,667 |
| Total revenues | <u>58,000</u> | <u>58,000</u> | <u>65,667</u> | <u>7,667</u> |
| EXPENDITURES | | | | |
| Public safety` | 44,062 | 44,062 | 21,557 | 22,505 |
| Debt service: | | | | |
| Principal | 8,737 | 8,737 | - | 8,737 |
| Interest | 1,002 | 902 | - | 902 |
| Capital outlay | <u>139,395</u> | <u>139,395</u> | <u>59,830</u> | <u>79,565</u> |
| Total expenditures | <u>193,196</u> | <u>193,096</u> | <u>81,387</u> | <u>111,709</u> |
| NET CHANGE IN FUND BALANCES | <u>(135,196)</u> | <u>(135,096)</u> | <u>(15,720)</u> | <u>119,376</u> |
| FUND BALANCES, BEGINNING | <u>192,325</u> | <u>192,325</u> | <u>192,325</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 57,129</u> | <u>\$ 57,229</u> | <u>\$ 176,605</u> | <u>\$ 119,376</u> |

ELLIS COUNTY, TEXAS

ELECTIONS ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|------------------|---------------------|------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Charges for services | \$ 20,000 | \$ 20,000 | \$ 29,947 | \$ 9,947 |
| Investment earnings | 50 | 50 | 1,153 | 1,103 |
| Total revenues | <u>20,050</u> | <u>20,050</u> | <u>31,100</u> | <u>11,050</u> |
| EXPENDITURES | | | | |
| General government | 20,050 | 172,380 | 172,380 | - |
| Total expenditures | <u>20,050</u> | <u>172,380</u> | <u>172,380</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | - | (152,330) | (141,280) | 11,050 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 152,330 | 152,330 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>152,330</u> | <u>152,330</u> |
| NET CHANGE IN FUND BALANCES | <u>-</u> | <u>(152,330)</u> | <u>11,050</u> | <u>163,380</u> |
| FUND BALANCES, BEGINNING | <u>-</u> | <u>-</u> | <u>28,198</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ -</u> | <u>\$ (152,330)</u> | <u>\$ 39,248</u> | <u>\$ 191,578</u> |

ELLIS COUNTY, TEXAS

COUNTY CLERK VITALS PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 9,000 | \$ 9,000 | \$ 10,238 | \$ 1,238 |
| Total revenues | <u>9,000</u> | <u>9,000</u> | <u>10,238</u> | <u>1,238</u> |
| EXPENDITURES | | | | |
| General government | <u>52,448</u> | <u>52,448</u> | <u>11,132</u> | <u>41,316</u> |
| Total expenditures | <u>52,448</u> | <u>52,448</u> | <u>11,132</u> | <u>41,316</u> |
| NET CHANGE IN FUND BALANCES | (43,448) | (43,448) | (894) | 42,554 |
| FUND BALANCES, BEGINNING | <u>44,284</u> | <u>44,284</u> | <u>44,284</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 836</u> | <u>\$ 836</u> | <u>\$ 43,390</u> | <u>\$ 42,554</u> |

ELLIS COUNTY, TEXAS

TRUANCY AND PREVENTION

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|------------------|-----------------|------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Fees of office | \$ 14,750 | \$ 14,750 | \$ 13,611 | \$ (1,139) |
| Total revenues | <u>14,750</u> | <u>14,750</u> | <u>13,611</u> | <u>(1,139)</u> |
| EXPENDITURES | | | | |
| Public Safety | <u>62,082</u> | <u>62,082</u> | - | <u>62,082</u> |
| Total expenditures | <u>62,082</u> | <u>62,082</u> | - | <u>62,082</u> |
| NET CHANGE IN FUND BALANCES | (47,332) | (47,332) | 13,611 | 60,943 |
| FUND BALANCES, BEGINNING | <u>48,824</u> | <u>48,824</u> | <u>48,824</u> | - |
| FUND BALANCES, ENDING | <u>\$ 1,492</u> | <u>\$ 1,492</u> | <u>\$ 62,435</u> | <u>\$ 60,943</u> |

ELLIS COUNTY, TEXAS

COURT FACILITY FEE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | <u>\$ 24,000</u> | <u>\$ 24,000</u> | <u>\$ 106,300</u> | <u>\$ 82,300</u> |
| Total revenues | <u>24,000</u> | <u>24,000</u> | <u>106,300</u> | <u>82,300</u> |
| NET CHANGE IN FUND BALANCES | 24,000 | 24,000 | 106,300 | 82,300 |
| FUND BALANCES, BEGINNING | <u>7,780</u> | <u>7,780</u> | <u>7,780</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 31,780</u> | <u>\$ 31,780</u> | <u>\$ 114,080</u> | <u>\$ 82,300</u> |

ELLIS COUNTY, TEXAS

LEOSE CONSTABLE PCT 2

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-------------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental | \$ 640 | \$ 640 | \$ 649 | \$ 9 |
| Total revenues | <u>640</u> | <u>640</u> | <u>649</u> | <u>9</u> |
| EXPENDITURES | | | | |
| Public safety | <u>4,894</u> | <u>4,894</u> | <u>-</u> | <u>4,894</u> |
| Total expenditures | <u>4,894</u> | <u>4,894</u> | <u>-</u> | <u>4,894</u> |
| NET CHANGE IN FUND BALANCES | (4,254) | (4,254) | 649 | 4,903 |
| FUND BALANCES, BEGINNING | <u>640</u> | <u>640</u> | <u>640</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (3,614)</u> | <u>\$ (3,614)</u> | <u>\$ 1,289</u> | <u>\$ 4,903</u> |

ELLIS COUNTY, TEXAS

LEOSE CONSTABLE PCT 3

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|---------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental | \$ 597 | \$ 597 | \$ 607 | \$ 10 |
| Total revenues | <u>597</u> | <u>597</u> | <u>607</u> | <u>10</u> |
| EXPENDITURES | | | | |
| Public safety | <u>3,621</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>3,621</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | (3,024) | 597 | 607 | 10 |
| FUND BALANCES, BEGINNING | <u>597</u> | <u>597</u> | <u>597</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (2,427)</u> | <u>\$ 597</u> | <u>\$ 1,204</u> | <u>\$ 607</u> |

ELLIS COUNTY, TEXAS

LEOSE CONSTABLE PCT 4

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-------------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental | \$ 597 | \$ 597 | \$ 607 | \$ 10 |
| Total revenues | <u>597</u> | <u>597</u> | <u>607</u> | <u>10</u> |
| EXPENDITURES | | | | |
| Public safety | <u>4,267</u> | <u>4,267</u> | <u>-</u> | <u>4,267</u> |
| Total expenditures | <u>4,267</u> | <u>4,267</u> | <u>-</u> | <u>4,267</u> |
| NET CHANGE IN FUND BALANCES | (3,670) | (3,670) | 607 | 4,277 |
| FUND BALANCES, BEGINNING | <u>267</u> | <u>267</u> | <u>267</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (3,403)</u> | <u>\$ (3,403)</u> | <u>\$ 874</u> | <u>\$ 4,277</u> |

ELLIS COUNTY, TEXAS

LANGUAGE ACCESS FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 6,907 | \$ 6,907 | \$ 12,864 | \$ 5,957 |
| Total revenues | <u>6,907</u> | <u>6,907</u> | <u>12,864</u> | <u>5,957</u> |
| NET CHANGE IN FUND BALANCES | 6,907 | 6,907 | 12,864 | 5,957 |
| FUND BALANCES, BEGINNING | <u>2,574</u> | <u>2,574</u> | <u>2,574</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 9,481</u> | <u>\$ 9,481</u> | <u>\$ 15,438</u> | <u>\$ 5,957</u> |

ELLIS COUNTY, TEXAS

LEOSE SHERIFF

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|--------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental | <u>\$ 10,143</u> | <u>\$ 10,143</u> | <u>\$ 10,417</u> | <u>\$ 274</u> |
| Total revenues | <u>10,143</u> | <u>10,143</u> | <u>10,417</u> | <u>274</u> |
| EXPENDITURES | | | | |
| Public safety | <u>62,969</u> | <u>63,219</u> | <u>10,721</u> | <u>52,498</u> |
| Total expenditures | <u>62,969</u> | <u>63,219</u> | <u>10,721</u> | <u>52,498</u> |
| NET CHANGE IN FUND BALANCES | (52,826) | (53,076) | (304) | 52,772 |
| FUND BALANCES, BEGINNING | <u>664</u> | <u>664</u> | <u>664</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (52,162)</u> | <u>\$ (52,412)</u> | <u>\$ 360</u> | <u>\$ 52,772</u> |

ELLIS COUNTY, TEXAS

LEOSE DISTRICT ATTORNEY

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-----------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Intergovernmental | \$ 769 | \$ 769 | \$ 776 | \$ 7 |
| Total revenues | <u>769</u> | <u>769</u> | <u>776</u> | <u>7</u> |
| EXPENDITURES | | | | |
| Public safety | <u>1,538</u> | <u>1,538</u> | <u>717</u> | <u>821</u> |
| Total expenditures | <u>1,538</u> | <u>1,538</u> | <u>717</u> | <u>821</u> |
| NET CHANGE IN FUND BALANCES | (769) | (769) | 59 | 828 |
| FUND BALANCES, BEGINNING | <u>(40)</u> | <u>(40)</u> | <u>(40)</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (809)</u> | <u>\$ (809)</u> | <u>\$ 19</u> | <u>\$ 828</u> |

ELLIS COUNTY, TEXAS

JUVENILE PROBATION FEES

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Fees of office | \$ 3,373 | \$ 3,373 | \$ 10,600 | \$ 7,227 |
| Total revenues | <u>3,373</u> | <u>3,373</u> | <u>10,600</u> | <u>7,227</u> |
| EXPENDITURES | | | | |
| General government | <u>81,892</u> | <u>81,892</u> | <u>9,257</u> | <u>72,635</u> |
| Total expenditures | <u>81,892</u> | <u>81,892</u> | <u>9,257</u> | <u>72,635</u> |
| NET CHANGE IN FUND BALANCES | 3,373 | 3,373 | 1,343 | (2,030) |
| FUND BALANCES, BEGINNING | <u>78,519</u> | <u>78,519</u> | <u>78,519</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 81,892</u> | <u>\$ 81,892</u> | <u>\$ 79,862</u> | <u>\$ (2,030)</u> |

ELLIS COUNTY, TEXAS

2007 DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Taxes | \$ 3,412,263 | \$ 3,412,263 | \$ 3,303,889 | \$ (108,374) |
| Investment earnings | - | - | 71,989 | 71,989 |
| Total revenues | <u>3,412,263</u> | <u>3,412,263</u> | <u>3,375,878</u> | <u>(36,385)</u> |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 2,375,000 | 2,375,000 | 2,375,000 | - |
| Interest | <u>1,649,203</u> | <u>1,649,203</u> | <u>1,038,013</u> | <u>611,190</u> |
| Total expenditures | <u>4,024,203</u> | <u>4,024,203</u> | <u>3,413,013</u> | <u>611,190</u> |
| NET CHANGE IN FUND BALANCES | (611,940) | (611,940) | (37,135) | 574,805 |
| FUND BALANCES, BEGINNING | <u>605,687</u> | <u>605,687</u> | <u>605,687</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (6,253)</u> | <u>\$ (6,253)</u> | <u>\$ 568,552</u> | <u>\$ 574,805</u> |

ELLIS COUNTY, TEXAS

RIGHT-OF-WAY

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Investment earnings | <u>\$ 800</u> | <u>\$ 800</u> | <u>\$ 10,081</u> | <u>\$ 9,281</u> |
| Total revenues | <u>800</u> | <u>800</u> | <u>10,081</u> | <u>9,281</u> |
| EXPENDITURES | | | | |
| General government | <u>463,639</u> | <u>463,639</u> | <u>315,094</u> | <u>148,545</u> |
| Total expenditures | <u>463,639</u> | <u>463,639</u> | <u>315,094</u> | <u>148,545</u> |
| NET CHANGE IN FUND BALANCES | (462,839) | (462,839) | (305,013) | 157,826 |
| FUND BALANCES, BEGINNING | <u>463,803</u> | <u>463,803</u> | <u>463,803</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 964</u> | <u>\$ 964</u> | <u>\$ 158,790</u> | <u>\$ 157,826</u> |

ELLIS COUNTY, TEXAS

PERMANENT IMPROVEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|---|--------------------|--------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 5,089,897 | \$ 5,089,897 | \$ 5,685,009 | \$ 595,112 |
| Investment earnings | 3,000 | 3,000 | 339,024 | 336,024 |
| Total revenues | <u>5,092,897</u> | <u>5,092,897</u> | <u>6,024,033</u> | <u>931,136</u> |
| EXPENDITURES | | | | |
| General government | <u>7,589,872</u> | <u>7,601,992</u> | <u>2,092,720</u> | <u>5,509,272</u> |
| Total expenditures | <u>7,589,872</u> | <u>7,601,992</u> | <u>2,092,720</u> | <u>5,509,272</u> |
| EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES | <u>(2,496,975)</u> | <u>(2,509,095)</u> | <u>3,931,313</u> | <u>6,440,408</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>2,528,699</u> | <u>2,528,699</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>2,528,699</u> | <u>2,528,699</u> |
| NET CHANGE IN FUND BALANCES | (2,496,975) | (2,509,095) | 6,460,012 | 6,440,408 |
| FUND BALANCES, BEGINNING | <u>2,953,273</u> | <u>2,953,273</u> | <u>2,953,273</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 456,298</u> | <u>\$ 444,178</u> | <u>\$ 9,413,285</u> | <u>\$ 8,969,107</u> |

ELLIS COUNTY, TEXAS

ROAD DISTRICT #1

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|-----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Investment earnings | \$ 1,300 | \$ 1,300 | \$ 45,965 | \$ 44,665 |
| Total revenues | <u>1,300</u> | <u>1,300</u> | <u>45,965</u> | <u>44,665</u> |
| EXPENDITURES | | | | |
| Capital outlay | <u>957,887</u> | <u>957,887</u> | <u>109,362</u> | <u>848,525</u> |
| Total expenditures | <u>957,887</u> | <u>957,887</u> | <u>109,362</u> | <u>848,525</u> |
| NET CHANGE IN FUND BALANCES | (956,587) | (956,587) | (63,397) | 893,190 |
| FUND BALANCES, BEGINNING | <u>964,643</u> | <u>964,643</u> | <u>964,643</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 8,056</u> | <u>\$ 8,056</u> | <u>\$ 901,246</u> | <u>\$ 893,190</u> |

ELLIS COUNTY, TEXAS

ROAD DISTRICT #5

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|--------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Investment earnings | \$ 130 | \$ 130 | \$ 838 | \$ 708 |
| Total revenues | <u>130</u> | <u>130</u> | <u>838</u> | <u>708</u> |
| EXPENDITURES | | | | |
| Capital outlay | <u>71,879</u> | <u>71,879</u> | <u>-</u> | <u>71,879</u> |
| Total expenditures | <u>71,879</u> | <u>71,879</u> | <u>-</u> | <u>71,879</u> |
| NET CHANGE IN FUND BALANCES | <u>(71,749)</u> | <u>(71,749)</u> | <u>838</u> | <u>72,587</u> |
| FUND BALANCES, BEGINNING | <u>15,179</u> | <u>15,179</u> | <u>15,179</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (56,570)</u> | <u>\$ (56,570)</u> | <u>\$ 16,017</u> | <u>\$ 72,587</u> |

ELLIS COUNTY, TEXAS

ROAD DISTRICT #16

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Investment earnings | \$ 400 | \$ 400 | \$ 9,758 | \$ 9,358 |
| Total revenues | <u>400</u> | <u>400</u> | <u>9,758</u> | <u>9,358</u> |
| EXPENDITURES | | | | |
| Judicial | <u>199,344</u> | <u>199,344</u> | <u>-</u> | <u>199,344</u> |
| Total expenditures | <u>199,344</u> | <u>199,344</u> | <u>-</u> | <u>199,344</u> |
| NET CHANGE IN FUND BALANCES | (198,944) | (198,944) | 9,758 | 208,702 |
| FUND BALANCES, BEGINNING | <u>199,381</u> | <u>199,381</u> | <u>199,381</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 437</u> | <u>\$ 437</u> | <u>\$ 209,139</u> | <u>\$ 208,702</u> |

ELLIS COUNTY, TEXAS

ROAD IMPROVEMENT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Budgeted Amounts | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| REVENUES | | | | |
| Taxes | \$ 361,470 | \$ 361,470 | \$ 399,046 | \$ 37,576 |
| Investment earnings | 1,650 | 1,650 | 82,358 | 80,708 |
| Other | - | - | 93,226 | 93,226 |
| Total revenues | <u>363,120</u> | <u>363,120</u> | <u>574,630</u> | <u>211,510</u> |
| EXPENDITURES | | | | |
| Capital outlay | <u>2,173,352</u> | <u>2,173,352</u> | <u>35,361</u> | <u>2,137,991</u> |
| Total expenditures | <u>2,173,352</u> | <u>2,173,352</u> | <u>35,361</u> | <u>2,137,991</u> |
| NET CHANGE IN FUND BALANCES | (1,810,232) | (1,810,232) | 539,269 | 2,349,501 |
| FUND BALANCES, BEGINNING | <u>1,422,247</u> | <u>1,422,247</u> | <u>1,422,247</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ (387,985)</u> | <u>\$ (387,985)</u> | <u>\$ 1,961,516</u> | <u>\$ 2,349,501</u> |

ELLIS COUNTY, TEXAS

2019 CONSTRUCTION PROJECT

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget - Positive (Negative) |
|------------------------------------|-------------------------|------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| REVENUES | | | | |
| Investment earnings | <u>\$ 8,000</u> | <u>\$ 8,000</u> | <u>\$ 134,026</u> | <u>\$ 126,026</u> |
| Total revenues | <u>8,000</u> | <u>8,000</u> | <u>134,026</u> | <u>126,026</u> |
| EXPENDITURES | | | | |
| Capital outlay | <u>2,923,310</u> | <u>2,923,310</u> | <u>613,709</u> | <u>2,309,601</u> |
| Total expenditures | <u>2,923,310</u> | <u>2,923,310</u> | <u>613,709</u> | <u>2,309,601</u> |
| NET CHANGE IN FUND BALANCES | (2,915,310) | (2,915,310) | (479,683) | 2,435,627 |
| FUND BALANCES, BEGINNING | <u>2,989,565</u> | <u>2,989,565</u> | <u>2,989,565</u> | <u>-</u> |
| FUND BALANCES, ENDING | <u>\$ 74,255</u> | <u>\$ 74,255</u> | <u>\$ 2,509,882</u> | <u>\$ 2,435,627</u> |

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FIDUCIARY FUNDS

Custodial Funds account for monies held for various agencies and entities, but not held in a trust.

County Clerk Fund – This fund accounts for funds held by the County Clerk in non-interest-bearing trust accounts or investments for civil cases before the County Court or County Court-at-Law. Disbursements are made upon court order.

District Clerk Fund – This fund accounts for funds held by the District Clerk in non-interest-bearing trust accounts and investments for civil cases before the District Courts. Disbursements are made upon court order.

Justice of the Peace Fund - Accounts for fees collected by the JP offices and remitted to the state.

County Levee Fund - Accounts for levee fees receipted and disbursed.

Juvenile Probation Fund - Accounts for the collections from probationers and other fees for juvenile probation.

Adult Probation Fund – This departmental fund is used by the Adult Probation Department to account for collections from probationers for restitution. All such collections are subsequently remitted to the appropriate victim, person, or entity.

District and County Attorney Fund – This fund accounts for collections by the District Attorney for restitution on bad checks. Collections are subsequently remitted to the appropriate person or entity.

Tax Assessor-Collector Fund – This fund accounts for the collections of various taxes and fees for other governments and Ellis County. The County is allowed to retain a percentage of taxes collected for other governments as a collection fee.

Sheriff Fund – This fund accounts for cash bonds collected by the Sheriff. Cash bonds are held for criminal cases recorded by the County and District Clerk, pending court-ordered disbursement. This fund also accounts for funds held by the Sheriff for inmates of the jail.

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

SEPTEMBER 30, 2023

| | Custodial Funds | | | |
|-------------------------------|---------------------|---------------------|------------------|------------------|
| | District Clerk | County Clerk | Tax Collector | Sheriff |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 4,619,949 | \$ 5,856,618 | \$ 7,409,787 | \$ 76,526 |
| Total assets | <u>4,619,949</u> | <u>5,856,618</u> | <u>7,409,787</u> | <u>76,526</u> |
| LIABILITIES | | | | |
| Due to other governments | - | - | 7,409,787 | - |
| Total liabilities | <u>-</u> | <u>-</u> | <u>7,409,787</u> | <u>-</u> |
| NET POSITION | | | | |
| Restricted for: | | | | |
| Individuals and organizations | 4,619,949 | 5,856,618 | - | 76,526 |
| Total net position | <u>\$ 4,619,949</u> | <u>\$ 5,856,618</u> | <u>\$ -</u> | <u>\$ 76,526</u> |

Custodial Funds

| Justice of the Peace | Juvenile Probation | Adult Probation | District & County Attorney | County Levee | Total Custodial Funds |
|----------------------------|-----------------------|--------------------|----------------------------------|-----------------|-----------------------------|
| \$ 65,808 | \$ 97,351 | \$ 462,418 | \$ 279,723 | \$ 6,135 | \$ 18,874,315 |
| <u>65,808</u> | <u>97,351</u> | <u>462,418</u> | <u>279,723</u> | <u>6,135</u> | <u>18,874,315</u> |
| - | - | - | - | - | 7,409,787 |
| - | - | - | - | - | <u>7,409,787</u> |
| 65,808 | 97,351 | 462,418 | 279,723 | 6,135 | 11,464,528 |
| <u>\$ 65,808</u> | <u>\$ 97,351</u> | <u>\$ 462,418</u> | <u>\$ 279,723</u> | <u>\$ 6,135</u> | <u>\$ 11,464,528</u> |

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Custodial Funds | | | |
|--|---------------------|---------------------|--------------------|------------------|
| | District Clerk | County Clerk | Tax Collector | Sheriff |
| ADDITIONS | | | | |
| Property tax collections for other governments | \$ - | \$ - | \$ 538,473,321 | \$ - |
| Vehicle registration fees | - | - | 152,339,853 | - |
| Registry funds | 3,251,673 | 6,211,174 | - | - |
| Judicial and statutory fees | - | - | - | 7,671 |
| Forfeitures collected | - | - | - | 214,145 |
| CJAD and TJJD receipts | - | - | - | - |
| Collateral and bonds | 246,250 | 426,810 | - | - |
| Inmate commissary deposits | - | - | - | 1,619,180 |
| Seizures by law enforcement | - | - | - | - |
| Levees | - | - | - | - |
| Other | - | 13,912 | - | - |
| Investment earnings | - | - | 247,100 | 193 |
| Total additions | <u>3,497,923</u> | <u>6,651,896</u> | <u>691,060,274</u> | <u>1,841,189</u> |
| DEDUCTIONS | | | | |
| Property taxes remitted to ther governments | - | - | 539,007,427 | - |
| Vehicles registration fees | - | - | 152,069,843 | - |
| Registry funds | 3,534,486 | 7,069,147 | - | - |
| Judicial and statutory fees | 117,250 | - | - | 32,217 |
| Forfeitures remitted | - | - | - | 157,605 |
| CJAD and TJJD disbursements | - | - | - | - |
| Collateral and bonds | - | 189,724 | - | - |
| Inmate commisary funds remitted | - | - | - | 1,642,904 |
| Seizures by law enforcement | - | - | - | - |
| Other | - | 11,247 | - | - |
| Levees | - | - | - | - |
| Total deductions | <u>3,651,736</u> | <u>7,270,118</u> | <u>691,077,270</u> | <u>1,832,726</u> |
| NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION | (153,813) | (618,222) | (16,996) | 8,463 |
| NET POSITION, BEGINNING | <u>4,773,762</u> | <u>6,474,840</u> | <u>16,996</u> | <u>68,063</u> |
| NET POSITION, ENDING | <u>\$ 4,619,949</u> | <u>\$ 5,856,618</u> | <u>\$ -</u> | <u>\$ 76,526</u> |

Custodial Funds

| Justice of the Peace | Juvenile Probation | Adult Probation | District & County Attorney | County Levee | Total Custodial Funds |
|----------------------------|-----------------------|--------------------|----------------------------------|-----------------|-----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 538,473,321 |
| - | - | - | - | - | 152,339,853 |
| - | - | - | - | - | 9,462,847 |
| 25,985 | - | - | 17,200 | - | 50,856 |
| - | - | - | 267,587 | - | 481,732 |
| - | 3,880,052 | 2,577,381 | - | - | 6,457,433 |
| - | - | - | - | - | 673,060 |
| - | - | - | - | - | 1,619,180 |
| - | - | - | 422,692 | - | 422,692 |
| - | - | - | - | 206,017 | 206,017 |
| - | - | 129,352 | 88,478 | - | 231,742 |
| - | 9,687 | 2,323 | 542 | 72 | 259,917 |
| <u>25,985</u> | <u>3,889,739</u> | <u>2,709,056</u> | <u>796,499</u> | <u>206,089</u> | <u>710,678,650</u> |
| - | - | - | - | - | 539,007,427 |
| - | - | - | - | - | 152,069,843 |
| - | - | - | - | - | 10,603,633 |
| 28,531 | - | - | 2,622 | - | 180,620 |
| - | - | - | 262,557 | - | 420,162 |
| - | 3,795,099 | 2,517,666 | - | - | 6,312,765 |
| - | - | - | - | - | 189,724 |
| - | - | - | - | - | 1,642,904 |
| - | - | - | 427,614 | - | 427,614 |
| - | - | 51,358 | 84,905 | - | 147,510 |
| - | - | - | - | 199,971 | 199,971 |
| <u>28,531</u> | <u>3,795,099</u> | <u>2,569,024</u> | <u>777,698</u> | <u>199,971</u> | <u>711,202,173</u> |
| (2,546) | 94,640 | 140,032 | 18,801 | 6,118 | (523,523) |
| <u>68,354</u> | <u>2,711</u> | <u>322,386</u> | <u>260,922</u> | <u>17</u> | <u>11,988,051</u> |
| <u>\$ 65,808</u> | <u>\$ 97,351</u> | <u>\$ 462,418</u> | <u>\$ 279,723</u> | <u>\$ 6,135</u> | <u>\$ 11,464,528</u> |

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STATISTICAL SECTION

ELLIS COUNTY, TEXAS

NET POSITION BY COMPONENT
(Unaudited)
LAST TEN FISCAL YEARS

| | Fiscal Year | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| | 2014 | 2015 | 2016 | 2017 |
| Governmental activities: | | | | |
| Net investment in capital assets | \$ 21,185,185 | \$ 23,768,768 | \$ 24,590,631 | \$ 26,508,311 |
| Restricted | 8,334,257 | 8,515,731 | 10,373,180 | 13,107,959 |
| Unrestricted | <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>\$ 41,013,401</u> | <u>\$ 40,368,645</u> | <u>\$ 44,763,478</u> | <u>\$ 48,698,759</u> |

Source: Annual Comprehensive Financial Reports

TABLE 1

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| \$ 25,245,573 | \$ 25,271,242 | \$ 26,321,632 | \$ 30,452,998 | \$ 30,995,511 | \$ 37,526,467 |
| 15,901,877 | 18,355,929 | 18,388,040 | 18,053,931 | 21,072,089 | 39,176,473 |
| <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>22,093,416</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> | <u>\$ 98,796,356</u> |

ELLIS COUNTY, TEXAS

CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS¹

| | Fiscal Year | | | |
|---|------------------------|------------------------|------------------------|------------------------|
| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| EXPENSES | | | | |
| Governmental activities: | | | | |
| General government | \$ 13,424,500 | \$ 14,107,098 | \$ 14,549,324 | \$ 16,387,181 |
| Judicial | 6,106,470 | 6,915,022 | 6,935,628 | 7,620,975 |
| Public safety | 20,577,661 | 20,192,070 | 21,233,512 | 22,613,762 |
| Health and welfare | 1,621,603 | 1,724,987 | 1,952,247 | 2,168,973 |
| Conservation | 188,110 | 196,292 | 203,102 | 224,764 |
| Roads and highways | 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>2,555,034</u> | <u>2,476,765</u> | <u>2,386,505</u> | <u>1,769,231</u> |
| Total expenses | <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 | \$ 3,363,159 | \$ 3,815,288 | \$ 3,824,960 | \$ 3,587,594 |
| Judicial | 2,008,728 | 1,946,888 | 1,939,840 | 2,303,718 |
| Public safety | 582,809 | 631,212 | 555,579 | 601,173 |
| Health and welfare | - | - | - | - |
| Conservation | - | - | - | - |
| Roads and highways | 2,136,949 | 2,182,704 | 2,253,540 | 2,327,875 |
| Operating grants and contributions | 714,450 | 793,486 | 1,362,293 | 343,761 |
| Capital grants and contributions | <u>-</u> | <u>558,000</u> | <u>-</u> | <u>-</u> |
| Total governmental activities program revenues | <u>8,806,095</u> | <u>9,927,578</u> | <u>9,936,212</u> | <u>9,164,121</u> |
| NET (EXPENSE) REVENUES | <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 and other taxes | \$ 42,466,495 | \$ 44,390,800 | \$ 48,016,357 | \$ 51,615,060 |
| Investment earnings | 30,455 | 40,720 | 167,681 | 385,431 |
| Gain on disposal of assets | - | - | - | - |
| Miscellaneous | <u>2,378,985</u> | <u>2,365,193</u> | <u>2,272,268</u> | <u>2,578,541</u> |
| Total general revenues | <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>\$ 704,523</u> | <u>\$ 1,947,605</u> | <u>\$ 4,394,833</u> | <u>\$ 3,935,281</u> |
| Prior period adjustment | <u>\$ (395,476)</u> | <u>\$ (2,592,361)</u> | <u>\$ -</u> | <u>\$ -</u> |

Source: Annual Comprehensive Financial Reports

TABLE 2

| Fiscal Year | | | | | |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| \$ 14,675,748 | \$ 18,584,601 | \$ 17,092,166 | \$ 16,831,805 | \$ 25,406,956 | \$ 28,920,757 |
| 8,376,205 | 8,701,862 | 8,673,284 | 8,142,848 | 9,354,924 | 11,997,955 |
| 24,064,548 | 25,375,739 | 29,045,988 | 26,506,483 | 26,064,109 | 29,827,249 |
| 3,581,715 | 3,311,277 | 3,117,524 | 6,475,518 | 5,524,443 | 21,361,761 |
| 222,360 | 222,069 | 232,041 | 226,412 | 194,614 | 270,127 |
| 9,734,881 | 9,684,723 | 8,342,532 | 11,520,888 | 12,210,008 | 11,458,132 |
| - | - | - | - | - | - |
| <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>961,253</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> | <u>\$ 104,797,234</u> |
| | | | | | |
| \$ 4,371,130 | \$ 4,117,974 | \$ 4,757,996 | \$ 6,328,103 | \$ 5,834,478 | \$ 6,493,399 |
| 2,316,495 | 2,937,104 | 1,887,926 | 2,468,266 | 3,268,394 | 2,273,858 |
| 647,749 | 671,030 | 943,889 | 500,459 | 751,618 | 665,109 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 2,514,241 | 2,879,661 | 3,187,125 | 2,667,814 | 3,032,191 | 2,838,317 |
| 209,294 | 374,162 | 3,973,094 | 3,162,302 | 1,596,084 | 28,367,945 |
| - | - | - | - | - | 401,514 |
| <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>41,040,142</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> | <u>\$ (63,757,092)</u> |
| | | | | | |
| \$ 51,615,060 | \$ 54,917,800 | \$ 60,646,272 | \$ 64,968,975 | \$ 69,393,721 | \$ 75,803,630 |
| 385,431 | 1,494,887 | 875,411 | 321,265 | 913,288 | 5,942,788 |
| - | - | 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>1,198,681</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>\$ 82,945,099</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>\$ 19,188,007</u> |
| | | | | | |
| <u>\$ -</u> | <u>\$ 995,162</u> | <u>\$ 1,722,042</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,109,639)</u> |

ELLIS COUNTY, TEXAS

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

| | Fiscal Year | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| General fund | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ - |
| Restricted | - | - | - | 72,844 |
| Assigned | - | - | - | - |
| Unassigned | <u>13,137,890</u> | <u>14,905,774</u> | <u>18,268,547</u> | <u>20,088,069</u> |
| Total general fund | <u>13,137,890</u> | <u>14,905,774</u> | <u>18,268,547</u> | <u>20,160,913</u> |
| All other governmental funds | | | | |
| Nonspendable: | | | | |
| Prepaid items | 9,035 | - | - | - |
| Restricted for: | | | | |
| Public Safety & Law Enforcement | 1,997,427 | 1,513,330 | 1,355,614 | 1,477,884 |
| Road and bridge | 3,220,754 | 3,761,632 | 4,826,679 | 5,562,924 |
| Health and welfare | - | - | - | - |
| Technology and Security | 99,562 | 140,858 | 189,333 | 316,102 |
| Records Management | 1,303,384 | 1,776,880 | 2,370,968 | 2,944,277 |
| Other Statutorily Restricted Funds | 48,141 | 79,562 | 295,099 | 608,859 |
| Capital projects | - | - | - | - |
| Debt Service | 1,664,989 | 1,243,469 | 1,335,487 | 2,100,707 |
| Assigned for: | | | | |
| Capital Projects | 3,659,808 | 2,076,701 | 1,986,394 | 2,185,435 |
| Unassigned | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other governmental funds | <u>12,003,100</u> | <u>10,592,432</u> | <u>12,359,574</u> | <u>15,196,188</u> |
| Total fund balances | <u>\$ 25,140,990</u> | <u>\$ 25,498,206</u> | <u>\$ 30,628,121</u> | <u>\$ 35,357,101</u> |

Source: Annual Comprehensive Financial Reports

TABLE 3

| Fiscal Year | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| \$ - | \$ - | \$ 85,878 | \$ 82,107 | \$ 66,088 | \$ 1,371,435 |
| - | - | - | - | - | - |
| - | - | - | - | - | 4,294,014 |
| <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>35,101,678</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>40,767,127</u> |
| - | - | - | - | - | - |
| 1,480,846 | 1,402,755 | 1,305,696 | 1,777,091 | 2,293,932 | 3,931,736 |
| 6,764,213 | 8,978,529 | 9,075,586 | 9,865,526 | 10,621,855 | 14,424,304 |
| - | - | - | - | - | 2,236,867 |
| 315,251 | 388,960 | 523,654 | 685,756 | 849,338 | 945,702 |
| 3,585,343 | 3,773,493 | 4,378,353 | 5,123,176 | 5,447,538 | 5,508,513 |
| 1,150,197 | 157,520 | 205,487 | 190,487 | 366,034 | 131,281 |
| - | - | - | - | - | 13,884,683 |
| 2,761,841 | 3,733,718 | 84,441 | 443,511 | 605,687 | 568,552 |
| 2,548,137 | 2,906,918 | 10,171,619 | 12,571,773 | 9,008,091 | 1,285,192 |
| - | - | - | - | (10,736) | - |
| <u>18,605,828</u> | <u>21,341,893</u> | <u>25,744,836</u> | <u>30,657,320</u> | <u>29,181,739</u> | <u>42,916,830</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> | <u>\$ 83,683,957</u> |

ELLIS COUNTY, TEXAS

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

| | Fiscal Year | | | |
|--|---------------------|-------------------|---------------------|---------------------|
| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| 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 & 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 & Forfeitures | 2,367,016 | 1,559,185 | 1,694,795 | 1,396,963 |
| Interest | 37,120 | 30,455 | 40,720 | 167,681 |
| Other | <u>2,127,043</u> | <u>2,428,561</u> | <u>2,408,414</u> | <u>2,295,739</u> |
| 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 & Welfare | 1,179,311 | 1,621,603 | 1,724,987 | 1,952,247 |
| Conservation | 194,331 | 188,569 | 194,736 | 201,966 |
| Road & Bridge | 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 Cost | - | - | - | - |
| 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 | <u>1,920,354</u> | <u>1,591,723</u> | <u>257,281</u> | <u>5,072,405</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Sale of Capital Assets | \$ - | \$ - | \$ - | \$ - |
| Transfers in | 88,900 | 971,600 | 418,692 | 82,352 |
| Transfers out | (88,900) | (971,600) | (418,692) | (82,352) |
| Bonds issued | - | - | - | - |
| Refunding bonds issued | - | - | - | 37,600,000 |
| Issuance of leases | - | 99,935 | 57,510 | 265,679 |
| Premium on bonds issued | - | - | - | 3,955,991 |
| Payment to escrow agent | - | - | - | (40,964,803) |
| Total other financing sources (uses) | <u>-</u> | <u>99,935</u> | <u>57,510</u> | <u>856,867</u> |
| NET CHANGE IN FUND BALANCES | <u>\$ 1,591,723</u> | <u>\$ 357,216</u> | <u>\$ 5,129,915</u> | <u>\$ 4,728,980</u> |
| DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES | <u>11.4%</u> | <u>10.5%</u> | <u>10.9%</u> | <u>10.3%</u> |

Source: Annual Comprehensive Financial Reports

TABLE 4

| Fiscal Year | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| \$ 51,597,846 | \$ 53,156,057 | \$ 54,695,969 | \$ 64,783,091 | \$ 69,448,640 | \$ 75,116,152 |
| 343,980 | 206,385 | 930,908 | 5,931,046 | 1,737,824 | 30,418,931 |
| 2,320,375 | 2,290,708 | 2,635,185 | 2,667,814 | 2,972,513 | 809,423 |
| 4,776,250 | 5,556,554 | 5,417,542 | 7,782,277 | 7,422,256 | 7,416,996 |
| 1,683,243 | 1,665,688 | 1,600,476 | 1,551,681 | 1,446,396 | 1,323,039 |
| 385,431 | 873,285 | 1,494,887 | 321,265 | 913,287 | 5,942,453 |
| 2,611,430 | 3,148,860 | 1,915,854 | 1,097,171 | 1,283,124 | 1,178,789 |
| <u>63,718,555</u> | <u>66,897,537</u> | <u>68,690,821</u> | <u>84,134,345</u> | <u>85,224,040</u> | <u>122,205,783</u> |
| 14,289,272 | 13,122,705 | 16,350,867 | 17,836,209 | 24,434,609 | 26,348,641 |
| 7,128,963 | 7,524,984 | 8,052,298 | 8,873,455 | 10,007,273 | 12,021,201 |
| 20,277,280 | 21,641,850 | 22,387,411 | 23,291,097 | 25,808,000 | 27,694,185 |
| 2,163,272 | 3,471,212 | 3,301,238 | 6,473,062 | 5,530,321 | 21,388,005 |
| 220,511 | 213,583 | 216,034 | 226,696 | 202,644 | 271,018 |
| 9,226,142 | 9,324,055 | 9,632,471 | 11,320,384 | 9,955,214 | 10,384,891 |
| - | - | - | - | - | - |
| 19,949 | - | 342,877 | 859,937 | 6,537,043 | 5,523,108 |
| 4,878,005 | 2,189,232 | 2,226,203 | 3,790,716 | 2,703,157 | 3,940,091 |
| 1,051,860 | 1,378,581 | 1,358,007 | 1,414,903 | 1,200,981 | 1,280,308 |
| 591,188 | - | 119,202 | - | - | - |
| <u>59,846,442</u> | <u>58,866,202</u> | <u>63,986,608</u> | <u>74,086,459</u> | <u>86,379,242</u> | <u>108,851,448</u> |
| 3,872,113 | 8,031,335 | 4,704,213 | 10,047,886 | (1,155,202) | 13,354,335 |
| \$ - | \$ 61,144 | \$ 103,343 | \$ 257,632 | \$ 73,521 | \$ 64,950 |
| 294,558 | 2,118,320 | 5,453,657 | 2,280,530 | 391,697 | 14,699,632 |
| (294,558) | (2,118,320) | (5,453,657) | (2,280,530) | (391,697) | (14,699,632) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 674,055 | 7,619,696 | 273,949 | 1,083,648 | 483,290 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 735,199 | 7,723,039 | 531,581 | 1,157,169 | 548,240 |
| \$ 8,031,335 | \$ 5,439,412 | \$ 7,774,095 | \$ 10,579,467 | \$ 1,967 | \$ 13,902,575 |
| <u>6.1%</u> | <u>6.1%</u> | <u>8.5%</u> | <u>7.6%</u> | <u>4.8%</u> | <u>5.0%</u> |

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ELLIS COUNTY, TEXAS**TABLE 5**

**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 |
|-----------------|----------------------|--------------------------|---------------------------------|---------------------------|-------------------------------|
| 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 | 0.393221 | 16,195,477,490 |
| 2018 | 13,854,420,033 | 3,736,677,049 | 17,591,097,082 | 0.370533 | 17,591,097,082 |
| 2019 | 15,385,447,194 | 3,936,243,546 | 19,321,690,740 | 0.360533 | 19,321,690,740 |
| 2020 | 17,695,238,870 | 4,396,654,095 | 22,091,892,965 | 0.350276 | 22,091,892,965 |
| 2021 | 24,869,099,299 | 2,949,720,000 | 27,818,819,299 | 0.339338 | 27,818,819,299 |
| 2022 | 29,749,344,150 | 3,340,975,534 | 33,090,319,684 | 0.395197 | 33,090,319,684 |
| 2023 | 38,812,789,613 | 4,440,983,670 | 43,253,773,283 | 0.272532 | 43,253,773,283 |

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

ELLIS COUNTY, TEXAS

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

| TAXING JURISDICTION | 2014 | 2015 | 2016 | 2017 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <u>DIRECT</u> | | | | |
| <u>COUNTY-WIDE:</u> | | | | |
| Ellis County | \$ 0.380091 | \$ 0.380091 | \$ 0.380091 | \$ 0.359713 |
| Farm to Market | 0.033508 | 0.033508 | 0.033508 | 0.033508 |
| Total | <u>\$ 0.413599</u> | <u>\$ 0.413599</u> | <u>\$ 0.413599</u> | <u>\$ 0.393221</u> |
| <u>OVERLAPPING GOVERNMENTS</u> | | | | |
| <u>CITIES:</u> | | | | |
| Alma | \$ - | \$ - | \$ 0.250000 | \$ 0.250000 |
| Bardwell | 0.296582 | 0.317670 | 0.336500 | 0.364098 |
| Cedar Hill | 0.698760 | 0.698760 | 0.698760 | 0.698760 |
| Ennis | 0.695000 | 0.669174 | 0.699000 | 0.710000 |
| Ferris | 0.687134 | 0.687134 | 0.687134 | 0.687134 |
| Garrett | 0.468793 | 0.500000 | 0.500000 | 0.493196 |
| Glenn Heights | 0.795000 | 0.793400 | 0.935530 | 0.885434 |
| Grand Prairie | 0.669998 | 0.669998 | 0.669998 | 0.669998 |
| Italy | 1.011600 | 0.974714 | 0.926327 | 0.906439 |
| Mansfield | 0.710000 | 0.710000 | 0.710000 | 0.710000 |
| Maypearl | 0.834661 | 0.594862 | 0.972183 | 0.905106 |
| Midlothian | 0.708244 | 0.708244 | 0.708244 | 0.708244 |
| Milford | 0.518596 | 0.510632 | 0.495113 | 0.500000 |
| Oak Leaf | 0.386480 | 0.386480 | 0.363867 | 0.340645 |
| Ovilla | 0.671900 | 0.700000 | 0.700000 | 0.680399 |
| Palmer | 0.689500 | 0.689500 | 0.689500 | 0.689500 |
| Pecan Hill | 0.319192 | 0.312110 | 0.324816 | 0.319359 |
| Red Oak | 0.649000 | 0.649000 | 0.649000 | 0.649000 |
| Venus | 0.893269 | 0.879918 | 0.879918 | 0.879918 |
| Waxahachie | 0.680000 | 0.680000 | 0.680000 | 0.680000 |
| <u>SCHOOL DISTRICTS:</u> | | | | |
| Avalon | 1.220000 | 1.230000 | 1.233400 | 1.233400 |
| Ennis | 1.540000 | 1.540000 | 1.540000 | 1.540000 |
| Ferris | 1.325000 | 1.355000 | 1.355000 | 1.355000 |
| Frost | 1.240400 | 1.230750 | 1.220800 | 1.174250 |
| Italy | 1.246960 | 1.585000 | 1.584972 | 1.584972 |
| Maypearl | 1.346000 | 1.346000 | 1.317000 | 1.317000 |
| Midlothian | 1.540000 | 1.540000 | 1.540000 | 1.540000 |
| Milford | 1.170000 | 1.170000 | 1.170000 | 1.170000 |
| Palmer | 1.550000 | 1.533700 | 1.475000 | 1.475000 |
| Red Oak | 1.540000 | 1.540000 | 1.540000 | 1.540000 |
| Waxahachie | 1.428900 | 1.553900 | 1.553900 | 1.553900 |
| <u>SPECIAL DISTRICTS:</u> | | | | |
| EC ESD #1 | 0.083333 | 0.089000 | 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: Tax rates are stated per \$100 assessed valuation.
Source: Central Appraisal District of Ellis County

TABLE 6

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$ | 0.338984 | \$ 0.329557 | \$ 0.320194 | \$ 0.310708 | \$ 0.372331 | \$ 0.252862 |
| | <u>0.031549</u> | <u>0.030976</u> | <u>0.030082</u> | <u>0.028630</u> | <u>0.022866</u> | <u>0.019670</u> |
| \$ | <u>0.370533</u> | <u>0.360533</u> | <u>0.350276</u> | <u>0.339338</u> | <u>0.395197</u> | <u>0.272532</u> |
| \$ | 0.250000 | \$ 0.250000 | \$ 0.250000 | \$ 0.250000 | \$ 0.250000 | \$ 0.250000 |
| | 0.364189 | 0.314247 | 0.261700 | 0.245700 | 0.200449 | 0.167088 |
| | 0.697028 | 0.697028 | 0.688102 | 0.697029 | 0.657000 | 0.646525 |
| | 0.710000 | 0.724473 | 0.724473 | 0.724473 | 0.694473 | 0.664000 |
| | 0.687134 | 0.599843 | 0.608600 | 0.847300 | 0.762854 | 0.494700 |
| | 0.500000 | 0.466299 | 0.413500 | 0.375307 | 0.291424 | 0.272556 |
| | 0.879181 | 0.833523 | 0.004430 | 0.769146 | 0.632211 | 0.564729 |
| | 0.669998 | 0.669998 | 0.669998 | 0.664998 | 0.660000 | 0.660000 |
| | 0.852883 | 0.721586 | 0.630800 | 0.615474 | 0.596917 | 0.536097 |
| | 0.710000 | 0.710000 | 0.690000 | 0.690000 | 0.680000 | 0.659293 |
| | 0.814323 | 0.767114 | 0.649600 | 0.649600 | 0.513457 | 0.500000 |
| | 0.708244 | 0.685000 | 0.675000 | 0.675000 | 0.650000 | 0.650000 |
| | 0.457747 | 0.352671 | 0.352671 | 0.341106 | 0.255593 | 0.253015 |
| | 0.308767 | 0.308767 | 0.315414 | 0.301542 | 0.301542 | 0.301542 |
| | 0.660000 | 0.660000 | 0.660000 | 0.660000 | 0.626213 | 0.626213 |
| | 0.750000 | 0.750000 | 0.750000 | 0.719361 | 0.719361 | 0.672826 |
| | 0.321836 | 0.320959 | 0.301700 | 0.296572 | 0.264823 | 0.231483 |
| | 0.705480 | 0.703645 | 0.703645 | 0.703645 | 0.697464 | 0.696886 |
| | 0.879918 | 0.899918 | 0.838991 | 0.807224 | 0.754842 | 0.754842 |
| | 0.680000 | 0.680000 | 0.660000 | 0.660000 | 0.630000 | 0.610000 |
| | 1.230700 | 1.127110 | 1.027600 | 1.028120 | 0.997690 | 0.817100 |
| | 1.540000 | 1.488350 | 1.469900 | 1.453700 | 1.402900 | 1.217500 |
| | 1.517300 | 1.447249 | 1.313800 | 1.274300 | 1.238500 | 1.143100 |
| | 1.592500 | 1.424300 | 1.232600 | 1.236690 | 1.186900 | 1.001500 |
| | 1.519000 | 1.412316 | 1.296500 | 1.287000 | 1.261429 | 1.076000 |
| | 1.289000 | 1.219800 | 1.174400 | 1.171700 | 1.154299 | 0.978900 |
| | 1.540000 | 1.470000 | 1.379800 | 1.352000 | 1.294600 | 1.109200 |
| | 1.170000 | 1.068350 | 0.972400 | 0.957700 | 0.940300 | 0.804400 |
| | 1.435000 | 1.333350 | 1.330700 | 1.273600 | 1.237900 | 1.052500 |
| | 1.540000 | 1.438350 | 1.359200 | 1.325600 | 1.291000 | 1.105600 |
| | 1.553900 | 1.452200 | 1.365400 | 1.344200 | 1.326800 | 1.170400 |
| | 0.089000 | 0.091600 | 0.092324 | 0.084100 | 0.072465 | 0.100000 |
| | 0.100000 | 0.100000 | 0.100000 | 0.099500 | 0.099500 | 0.098000 |
| | 0.100000 | 0.100000 | 0.100000 | 0.093300 | 0.080030 | 0.100000 |
| | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 | 0.100000 |
| | 0.030000 | 0.030000 | 0.030000 | 0.030000 | 0.024690 | 0.030000 |
| | 0.075000 | 0.075000 | 0.074700 | 0.071100 | 0.064054 | 0.058280 |
| | 0.030000 | 0.030000 | 0.030000 | 0.286000 | 0.024333 | 0.024333 |
| | 0.100000 | 0.100000 | 0.086806 | 0.100000 | 0.100000 | 0.100000 |
| | 0.060000 | 0.060000 | 0.060000 | 0.060000 | 0.056315 | 0.060000 |

ELLIS COUNTY, TEXAS**TABLE 7**

PRINCIPAL TAXPAYERS
(Unaudited)
CURRENT AND NINE FISCAL YEARS AGO

| Name | Type of Business | 2023 Assessed Valuations | Percentage of Total Assessed Valuation | 2014 Assessed Valuations | Percentage of Total Assessed Valuation |
|----------------------------------|-------------------------|---------------------------------|---|---------------------------------|---|
| Midlothian Energy LP | Utility | \$ 315,659,300 | 0.96% | \$ 345,954,773 | 2.86% |
| Oncor Electric Delivery Company | Utility | 294,332,500 | 0.90% | 128,454,210 | 1.06% |
| Chaparral Steel Company | Steel Mill | 263,398,714 | 0.80% | 235,434,262 | 1.95% |
| Walgreen's Company | Distribution Facility | 157,881,677 | 0.48% | 194,923,614 | 1.61% |
| Target | Distribution Facility | 144,632,903 | 0.44% | 95,296,500 | 0.79% |
| Compass Datacenters DFW | Data Center | 129,489,557 | 0.39% | - | 0.00% |
| Bombardier | Aviation Production | 128,896,716 | 0.39% | - | 0.00% |
| Elm Branch Solar LLC | Manufacturing | 114,892,499 | 0.35% | - | 0.00% |
| Qarbon Aerospace Foundation, LLC | Aerospace Mfg. | 108,574,513 | 0.33% | - | 0.00% |
| Sharka LLC | Data Center | <u>106,037,372</u> | <u>0.32%</u> | <u>-</u> | <u>0.00%</u> |
| | | <u>\$ 1,763,795,751</u> | <u>5.37%</u> | <u>\$ 1,000,063,359</u> | <u>8.28%</u> |

Source: Municipal Advisory Council of Texas

ELLIS COUNTY, TEXAS

TABLE 8

BUDGETED PROPERTY TAX LEVIES AND COLLECTIONS
(Unaudited)
LAST TEN FISCAL 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 |
| 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 | 41,623,889 | 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 | 60,654,134 | 99.63% |
| 2022 | 65,193,004 | 64,624,553 | 99.13% | 294,687 | 64,919,240 | 99.58% |
| 2023 | 71,866,266 | 70,956,918 | 98.73% | - | 70,956,918 | 98.73% |

Note: Table does not include Tax Increment Reinvestment Zone levy and collection

ELLIS COUNTY, TEXAS

TABLE 9

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 | Ratio of Bonded Debt to Personal Income |
|--------------------|-------------------|------------------------|----------------------------|---|------------------------|--|-----------------------------------|--|
| 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 | 31,392,326 | 597,815 | 30,794,511 | 0.09% | 151.94 | 0.40% |
| 2023 | 212,182 | 43,253,773,283 | 28,753,593 | 493,705 | 28,259,888 | 0.07% | 133.19 | 0.35% |

Notes:

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

(1) See Table 12 for population data.

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

ELLIS COUNTY, TEXAS

TABLE 10

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
(Unaudited)
SEPTEMBER 30, 2023

| <u>Taxing Jurisdiction</u> | <u>Total Funded Debt</u> | <u>Percentage Applicable To Named Government</u> | <u>Overlapping Funded Net Debt</u> |
|--|----------------------------------|--|--|
| <u>CITIES:</u> | | | |
| Ennis | \$ 98,299,000 | 100.00% | \$ 98,299,000 |
| Ferris | 12,160,000 | 89.31% | 10,860,096 |
| Italy | 3,764,000 | 100.00% | 3,764,000 |
| Maypearl | 1,114,000 | 100.00% | 1,114,000 |
| Midlothian | 150,560,028 | 100.00% | 150,560,028 |
| Ovilla | 2,570,000 | 91.51% | 2,351,807 |
| Palmer | 2,140,000 | 100.00% | 2,140,000 |
| Red Oak | 40,053,000 | 100.00% | 40,053,000 |
| Venus | 15,305,000 | 24.20% | 3,703,810 |
| Waxahachie | 228,585,000 | 100.00% | 228,585,000 |
| <u>COUNTY-LINE CITIES:</u> | | | |
| Cedar Hill | 117,535,000 | 3.06% | 3,596,571 |
| Glenn Heights | 15,172,753 | 42.68% | 6,475,731 |
| Grand Prairie | 474,759,000 | 0.62% | 2,943,506 |
| Mansfield | 192,175,000 | 1.45% | 2,786,538 |
| <u>SCHOOL DISTRICTS:</u> | | | |
| Avalon ISD | 575,000 | 100.00% | 575,000 |
| Italy ISD | 12,979,187 | 100.00% | 12,979,187 |
| Maypearl ISD | 41,082,959 | 100.00% | 41,082,959 |
| Midlothian ISD | 393,765,000 | 100.00% | 393,765,000 |
| Palmer ISD | 15,875,000 | 100.00% | 15,875,000 |
| Red Oak ISD | 158,040,000 | 100.00% | 158,040,000 |
| Waxahachie ISD | 410,752,772 | 100.00% | 410,752,772 |
| <u>COUNTY-LINE SCHOOL DISTRICTS:</u> | | | |
| Ennis ISD | 78,909,620 | 97.75% | 77,134,154 |
| Ferris ISD | 25,108,059 | 93.57% | 23,493,611 |
| Frost ISD | 5,871,000 | 2.43% | 142,665 |
| Milford ISD | - | 75.38% | - |
| <u>WATER DISTRICTS</u> | | | |
| Ellis CO FWSD #1 | 18,625,000 | 100.00% | 18,625,000 |
| Midlothian MMD #3 | 3,595,000 | 100.00% | <u>3,595,000</u> |
| TOTAL NET OVERLAPPING DEBT | | | 1,713,293,434 |
| Ellis County | | | <u>28,753,593</u> |
| TOTAL DIRECT AND OVERLAPPING DEBT | | | <u>\$ 1,739,673,433</u> |
| TOTAL DIRECT AND OVERLAPPING DEBT PER CAPITA | | | \$ 8,474 |
| TOTAL DIRECT AND OVERLAPPING DEBT % of A.V. | | | 5.27% |

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

TABLE 11

COMPUTATION OF LEGAL DEBT MARGIN
(Unaudited)
September 30, 2023

| | |
|---|--------------------------|
| Assessed Value of Real Property | \$ 38,812,789,613 |
| Assessed Value of Personal and Other Property | <u>4,440,983,670</u> |
| Total Assessed Value | <u>\$ 43,253,773,283</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 the 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 | \$ 9,703,197,403 |
| Amount of Debt Applicable to Debt Limit: | |
| Debt Limit: | |
| Total Bonded Debt Applicable | 28,753,593 |
| Less: Assets in Debt Service Fund available for payment of principal | <u>493,705</u> |
| | <u>28,259,888</u> |

**Legal Debt Margin, Bonds Issued Under
Article III, Section 52 of the Texas
Constitution**

\$ 9,674,937,515

ELLIS COUNTY, TEXAS

TABLE 16

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

| Fiscal Year | Population | Assessed Values | General Obligation Bonded Debt | Leases | Tax Notes | Total Primary Government | Percentage of Personal Income | Per Capita* |
|--------------------|-------------------|------------------------|---------------------------------------|---------------|------------------|---------------------------------|--------------------------------------|--------------------|
| 2013 | 159,259 | \$ 14,038,683,914 | \$ 52,596,668 | \$ 3,593,684 | \$ - | \$ 56,190,352 | 9.98 | \$ 353 |
| 2014 | 163,391 | 15,194,825,434 | 49,208,483 | 3,592,786 | - | 52,801,269 | 8.88 | 323 |
| 2015 | 168,467 | 16,350,966,954 | 45,753,171 | 3,557,709 | - | 49,310,880 | 7.36 | 293 |
| 2016 | 173,636 | 16,195,477,490 | 43,264,638 | 4,242,941 | - | 47,507,579 | 7.03 | 274 |
| 2017 | 179,436 | 17,591,097,082 | 41,175,483 | 2,452,965 | - | 43,628,448 | 5.91 | 243 |
| 2018 | 184,826 | 19,321,690,740 | 40,425,000 | 1,598,037 | 5,100,000 | 47,123,037 | 5.93 | 255 |
| 2019 | 191,039 | 22,091,892,965 | 33,200,000 | 9,734,523 | - | 42,934,523 | 5.05 | 225 |
| 2020 | 196,650 | 27,818,819,299 | 31,020,000 | 7,619,695 | - | 38,639,695 | 4.55 | 196 |
| 2021 | 202,678 | 33,090,319,684 | 31,392,326 | 5,850,250 | - | 37,242,576 | 3.94 | 184 |
| 2022 | 212,182 | 43,253,773,283 | 28,753,593 | 5,013,803 | - | 33,767,396 | 3.12 | 159 |

ELLIS COUNTY, TEXAS

TABLE 12

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 |
|--------------------|---------------------------|---|------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| 2014 | 159,259 | \$ 5,627,730 | \$ 35,337 | 35.5 | 33,000 | 4.7% |
| 2015 | 163,391 | 5,946,095 | 36,392 | 35.5 | 36,978 | 3.9% |
| 2016 | 168,467 | 6,697,329 | 39,747 | 35.5 | 36,835 | 4.1% |
| 2017 | 173,636 | 6,755,810 | 40,094 | 35.5 | 37,119 | 3.2% |
| 2018 | 179,436 | 7,377,130 | 43,167 | 36.1 | 37,958 | 3.4% |
| 2019 | 184,826 | 7,951,417 | 44,313 | 36.1 | 39,062 | 3.5% |
| 2020 | 191,039 | 8,496,165 | 45,968 | 36.2 | 40,264 | 7.5% |
| 2021 | 196,650 | 8,496,165 | 45,867 | 36.4 | 44,749 | 3.4% |
| 2022 | 202,678 | 9,460,122 | 48,640 | 36.4 | 44,662 | 4.5% |
| 2023 | 212,182 | 10,821,508 | 53,393 | 36.2 | 44,749 | 3.5% |

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

ELLIS COUNTY, TEXAS

TABLE 13

**PRINCIPAL EMPLOYERS
(Unaudited)
CURRENT YEAR AND NINE YEARS AGO**

| Employer | 2023 | | | 2013 | | |
|----------------------------------|------------------|-------------|-------------------------------------|------------------|-------------|-------------------------------------|
| | Employees | Rank | % of Total County Employment | Employees | Rank | % of Total County Employment |
| Baylor Scott&White at Waxahachie | 1,822 | 1 | 3.86% | 996 | 1 | 2.54% |
| Waxahachie ISD | 1,743 | 2 | 3.69% | 880 | 2 | 2.25% |
| Dart Container Corp. | 1,104 | 3 | 2.34% | 737 | 3 | 1.88% |
| Walgreen's Distribution Center | 926 | 4 | 1.96% | 830 | 4 | 2.12% |
| City of Waxahachie | 942 | 5 | 1.99% | 810 | 6 | 2.07% |
| Cardinal Insulated Glass | 825 | 6 | 1.75% | 751 | 5 | 1.92% |
| Owens Corning | 740 | 7 | 1.57% | 645 | 7 | 1.65% |
| Ellis County Government | 565 | 8 | 1.20% | 460 | 8 | 1.18% |
| UNIVAR | 405 | 9 | 0.86% | 320 | 9 | 0.82% |
| A.E.P Industries | 325 | 10 | 0.69% | 286 | 10 | 0.73% |
| Berry Global | <u>225</u> | 11 | <u>0.48%</u> | <u>194</u> | 11 | <u>0.50%</u> |
| | <u>9,622</u> | | <u>20.37%</u> | <u>6,909</u> | | <u>17.65%</u> |
| Total County Employment | <u>47,231</u> | | | <u>39,144</u> | | |

Sources: Total County Employment from Bureau of Labor Statistics and US Census Bureau

ELLIS COUNTY, TEXAS

TABLE 14

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(unaudited)

| Function/Program | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------------|------|------|------|------|------|------|-------|-------|
| General government | | | | | | | | |
| Number of Courthouses | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Number of Sub-Courthouses | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Judicial | | | | | | | | |
| District Courtrooms | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| County Ct. @ Law Courtrooms | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| Juvenile Courtrooms | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Justice Courts | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Public safety | | | | | | | | |
| Number of Jails | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Bed Capacity of Jail | 868 | 868 | 868 | 868 | 868 | 868 | 868 | 868 |
| Health and welfare | | | | | | | | |
| Number of Offices | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Conservation | | | | | | | | |
| Number of Offices | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Roads and highways | | | | | | | | |
| Number of Bridges | 165 | 165 | 165 | 149 | 149 | 147 | 147 | 148 |
| Miles of Hard Surface Road | 786 | 786 | 840 | 835 | 740 | 987 | 1,012 | 1,065 |
| Miles of Gravel Road | 164 | 164 | 140 | 138 | 126 | 130 | 133 | 137 |

Source: Ellis County Internal Department Reports
Data for the period prior to 2016 is not included as that information was not tracked by Ellis County Government at that time.

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ELLIS COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
(Unaudited)
LAST TEN FISCAL YEARS

| | 2014 | 2015 | 2016 | 2017 |
|---|---------|---------|--------|--------|
| <u>General Government</u> | | | | |
| Number of A/P Transactions | 15,049 | 16,199 | 15,672 | 16,147 |
| Flood Plain/Building Permits | 989 | 1,264 | 969 | 1,160 |
| Aerobic Septic Permits | 418 | 452 | 525 | 509 |
| Other Septic Permits | 221 | 191 | 780 | 86 |
| Nuisance Complaints | 705 | 735 | 605 | 634 |
| New Subdivisions | 31 | 51 | 43 | 41 |
| Number of Employees | 175 | 154 | 183 | 166 |
| <u>Judicial</u> | | | | |
| Hot Check cases | | | | |
| Number of checks processed | 686 | 427 | 380 | 331 |
| Number of theft by check cases filed | 52 | 32 | 17 | 17 |
| Number of employees | 26 | 33 | 39 | 38 |
| <u>Public Safety</u> | | | | |
| Number of 911 calls received | 32,707 | 30,297 | 40,321 | 33,311 |
| Average Jail daily population | 425 | 452 | 465 | 497 |
| Jail bookings | 4,870 | 4,742 | 4,740 | 5,136 |
| Jail releases | 4,798 | 4,666 | 4,752 | 5,070 |
| Jail inmates at September 30 | 458 | 502 | 464 | 527 |
| Number of employees | 212 | 223 | 230 | 241 |
| <u>Transportation</u> | | | | |
| Roadway resurfacing (miles) | 87 | 82 | 88 | 134 |
| Mowing along roadways (equipment miles) | 3,458 | 2,896 | 2,510 | 2,142 |
| Ditch and culvert cleaning (miles) | 47 | 81 | 159 | 191 |
| Number of employees | 62 | 62 | 62 | 66 |
| <u>Conservation</u> | | | | |
| Number of people served in programs | 112,136 | 101,665 | 87,176 | 87,176 |
| Number of employees | 2 | 2 | 2 | 8 |
| <u>Health and Welfare</u> | | | | |
| Number of applications filed | 337 | 353 | 372 | 354 |
| Number of cases approved | 224 | 161 | 172 | 185 |
| Number of employees | 1 | 1 | 2 | 2 |

Data obtained from internal Ellis County departmental records.

TABLE 15

| 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------|--------|--------|--------|--------|---------|
| 16,258 | 16,378 | 12,795 | 12,115 | 12,387 | 13,713 |
| 1,148 | 964 | 1,075 | 1,283 | 1,168 | 1,322 |
| 545 | 604 | 703 | 752 | 695 | 726 |
| 236 | 109 | 120 | 140 | 89 | 113 |
| 410 | 449 | 301 | 228 | 229 | 344 |
| 69 | 39 | 51 | 66 | 78 | 47 |
| 170 | 164 | 192 | 206 | 229 | 232 |
| 412 | 171 | 85 | 36 | 36 | 27 |
| 43 | 8 | - | - | - | - |
| 42 | 42 | 35 | 49 | 52 | 46 |
| 33,094 | 33,946 | 36,519 | 40,365 | 37,237 | 158,544 |
| 501 | 447 | 365 | 415 | 509 | 558 |
| 5,475 | 5,547 | 3,662 | 4,149 | 4,631 | 4,798 |
| 5,110 | 5,519 | 3,601 | 3,964 | 4,527 | 4,829 |
| 496 | 462 | 353 | 545 | 568 | 545 |
| 245 | 244 | 261 | 265 | 233 | 266 |
| 134 | 141 | 193 | 153 | 126 | 140 |
| 2,226 | 2,649 | 2,739 | 4,088 | 4,307 | 5,201 |
| 168 | 117 | 117 | 131 | 142 | 255 |
| 64 | 65 | 61 | 66 | 65 | 72 |
| 96,389 | 96,908 | 97,101 | 97,782 | 97,992 | 126,114 |
| 5 | 5 | 7 | 7 | 7 | 7 |
| 260 | 335 | 313 | 201 | 235 | 334 |
| 148 | 178 | 190 | 122 | 108 | 139 |
| 2 | 2 | 2 | 2 | 2 | 2 |