



Ellis County

TEXAS

Annual Comprehensive Financial Report

For the fiscal
year ended
**September
30, 2024**

Waxahachie, Texas

ELLIS COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

TABLE OF CONTENTS

SEPTEMBER 30, 2024

**Page
Number**

INTRODUCTORY SECTION

County Auditor’s Letter of Transmittal	i – vi
GFOA Certificate of Achievement	vii
Organizational Chart	viii
List of Principal Officials.....	ix

FINANCIAL SECTION

Independent Auditor’s Report.....	1 – 3
Management’s Discussion and Analysis.....	4 – 11
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Balance Sheet – Governmental Funds	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Fiduciary Net Position	18
Statement of Changes in Fiduciary Net Position	19
Notes to Financial Statements	20 – 40
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes In Fund Balance – Budget and Actual – General Fund.....	41 – 47

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – ARPA Grant Fund	48
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Permanent Improvement Fund	49
Schedule of Changes in Net Pension Liability and Related Ratios	50 – 51
Schedule of Pension Contributions	52 – 53
Notes to Schedule of Employer Contributions	54
Schedule of Changes in Total OPEB Liability and and Related Ratios -Retiree Health Care Benefit Plan.....	55 – 56
Notes to Required Supplementary Information.....	57
Combining Statements and Budgetary Comparisons	
Nonmajor Governmental Funds	
Combining Balance Sheet	58 – 66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	67 – 75
Budgetary Comparison Schedules	
Road and Bridge Fund, Precinct #1	76
Road and Bridge Fund, Precinct #2	77
Road and Bridge Fund, Precinct #3	78
Road and Bridge Fund, Precinct #4	79
Farm to Market Fund #1	80
Farm to Market Fund #2	81
Farm to Market Fund #3	82
Farm to Market Fund #4	83
Lateral Roads	84
District Clerk Archives	85
Justice Court Technology Fund	86
County & District Court Technology Fund	87
District Court Records Technology Fund	88
Jury Fund	89
Law Library Fund	90
District Attorney Hot Check Fund	91
District Attorney Seizure Fund	92
District Attorney Forfeiture Fund.....	93
Sheriff Seizure Fund.....	94
Sherrif Drug Forfeiture Fund	95
Constable, Precinct #1 Forfeiture Fund	96
Constable, Precinct #2 Forfeiture Fund	97
Records Management Fund	98
General Records Management and Preservation Fund.....	99
Courthouse Security Fund	100
Sheriff Federal Forfeiture	101
Court Records Preservation	102
County Clerk Archives Management	103
Fire Marshal Special Fund	104
Elections Administration Fund	105
County Clerk Vitals Preservation Fund	106
Truancy and Prevention Fund	107
Court Facility Fee Fund	108
LEOSE Constable, Precinct #2	109
LEOSE Constable, Precinct #3	110
LEOSE Constable, Precinct #4	111

Language Access Fund	112
LEOSE Sheriff Fund	113
LEOSE District Attorney Fund	114
Juvenile Probation Fees Fund	115
SB22 – Sheriff’s Grant Fund	116
Debt Service Fund	
2007 Debt Service Fund	117
Capital Project Funds	
Right-of-Way Available Funds.....	118
Roads District #1 Available Funds	119
Road District #5 Available Funds	120
Road District #16 Available Funds.....	121
Road Improvement Fund	122
Bond Construction Series 2019 Project Fund	123

Fiduciary Funds

Combining Statement of Fiduciary Net Position.....	124 - 125
Combining Statement of Changes in Fiduciary Net Position	126 - 127

STATISTICAL SECTION

Net Position by Component.....	128 - 129
Changes in Net Position.....	130 - 131
Fund Balances – Governmental Funds	132 - 133
Changes in Fund Balances	134 - 135
Assessed and Estimated Actual Value of Taxable Property.....	136
Direct and Overlapping Governmental Activities Debt	137 - 138
Principal Property Taxpayers	139
Property Tax Levies and Collections	140
Ratios of Net General Bonded Debt	141
Direct and Overlapping Governmental Activities Debt	142
Legal Debt Margin Information	143
Ratios of Outstanding Debt by Type.....	144 - 145
Demographic and Economic Statistics	146
Principal Employers.....	147
Capital Asset Statistics by Function/Program	148
Operating Indicators by Function/Program	149 - 150

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INTRODUCTORY SECTION

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Ellis County Auditor's Office

Staci Parr, CGFO
County Auditor

Patricha Bremer
First Assistant Auditor

Grants

Open
Assistant Auditor

Internal Audit

Barbara Anglen
Internal Audit Lead

DeVonda Spurlock, CFE
Assistant Auditor

Wendy Hernandez
Assistant Auditor

Wendy Scott
Assistant Auditor

Transaction Audit

Martine Hamby
Transaction Audit Lead

Melanie Dowdle
Assistant Auditor

Vacant
Assistant Auditor

April 29, 2025

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, 2024, 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.



Ellis County Auditor's Office

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, 2024, 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, 2024, 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 212,182 while the 2024 approximate population is 233,335. 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.



Ellis County Auditor's Office

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 2024, Ellis County's tax revenue increased by \$4,963,031 – a 13.57% increase from FY23 – 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.



Ellis County Auditor's Office

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.



Ellis County Auditor's Office

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 TCERS 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 issue 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.



Ellis County Auditor's Office

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, 2023. 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 Annual Comprehensive Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully Submitted,

Staci Parr

County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Ellis County
Texas

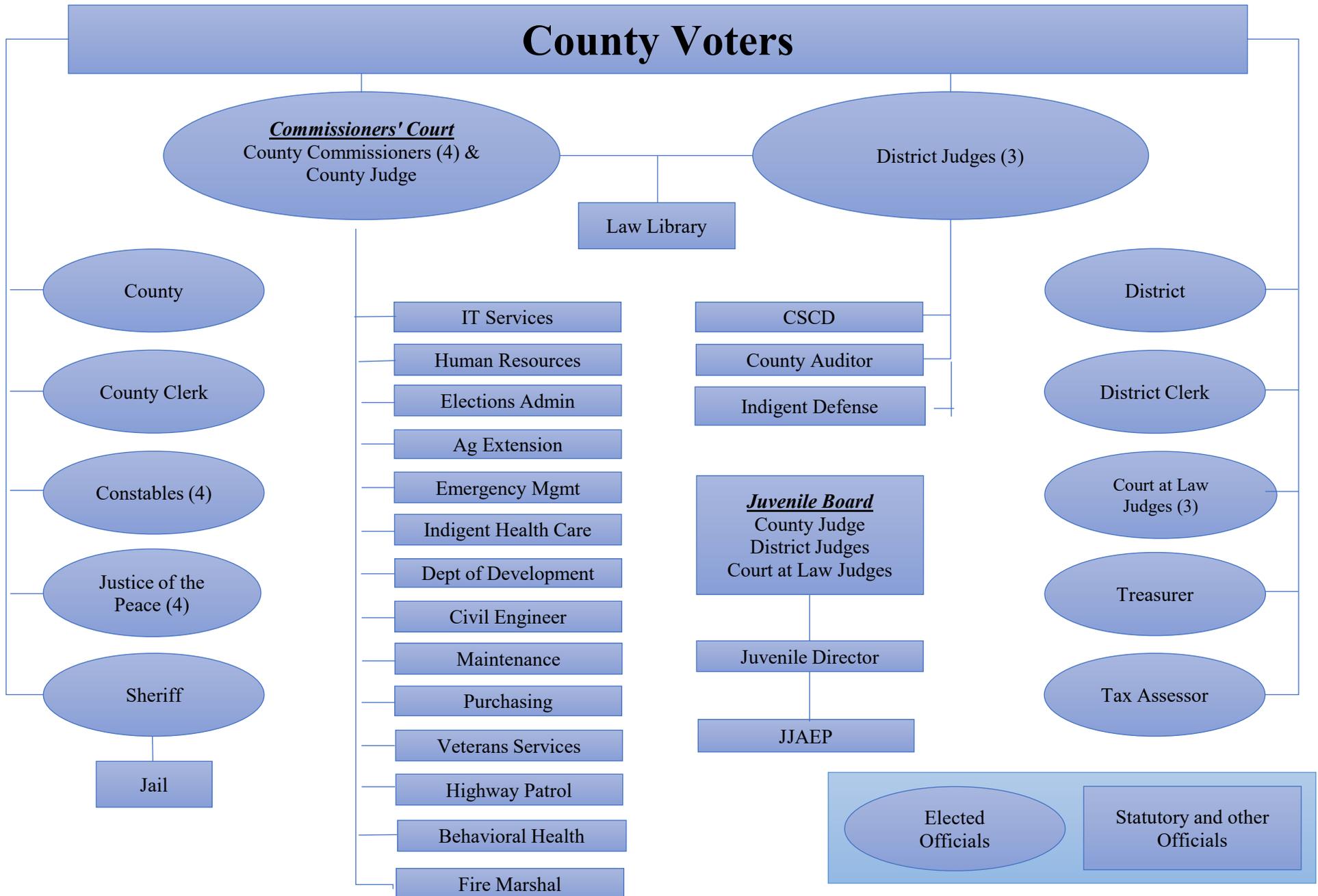
For its Annual Comprehensive Financial
Report
for the Fiscal Year Ended

September 30, 2023

Christopher P. Morill

Executive Director/CEO

County Voters



ELLIS COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2024

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

James Bryant

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*

Staci Parr

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 financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund financial of Ellis County, Texas (the "County") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, 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 described in the notes to the financial statements, in fiscal year 2024, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining and individual 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 individual 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 comprehensive financial report (ACFR). 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2025, on our consideration of the County’s 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 our 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 the County’s internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
April 29, 2025

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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, 2024. 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 \$120.6 million (net position). Of this amount, \$18.1 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 \$21.8 million.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$78.6 million, a decrease of \$5.07 million. Of that amount, \$32.7 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 \$32.7 million or 38% of total General Fund expenditures.
- The County's total bonded long-term debt decreased by \$2.8 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 54 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, ARPA Grant Fund, Local Provider Participation Fund, and Permanent Improvement Fund, which are major funds. Data from the other 50 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 \$120.6 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 49% 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

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 114,542,370	\$ 120,749,107
Capital and long-term assets	<u>93,259,579</u>	<u>69,990,036</u>
Total assets	<u>207,801,949</u>	<u>190,739,143</u>
Total deferred outflows of resources	<u>14,591,954</u>	<u>14,025,454</u>
Other liabilities	27,902,882	31,499,445
Long-term liabilities	<u>64,044,820</u>	<u>64,187,365</u>
Total liabilities	<u>91,947,702</u>	<u>95,686,810</u>
Total deferred inflows of resources	<u>9,829,357</u>	<u>10,281,431</u>
Net position:		
Net investment in capital assets	58,707,313	37,526,467
Restricted	43,788,176	39,176,473
Unrestricted	<u>18,121,355</u>	<u>22,093,416</u>
Total net position	<u>\$ 120,616,844</u>	<u>\$ 98,796,356</u>

An additional portion of Ellis County’s net position, \$43.8 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$18 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 \$21.8 million.

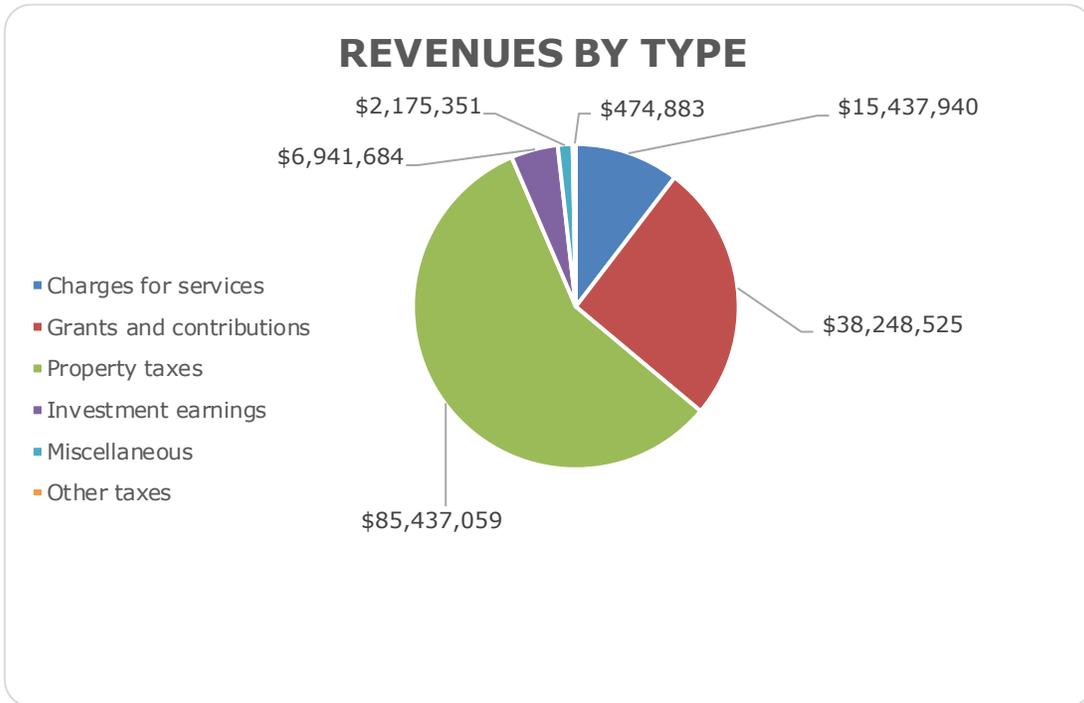
Property taxes increased by \$10 million during the year due to an increase in assessed taxable values. Revenue increased by \$24.7 million primarily due to the increase in property taxes, recognition of \$10.2 million in ARPA expenditures, and an additional \$1 million increase in investment earnings.

Expenses increased by \$22.1 million. This increase can be attributed mostly to an increase of \$9.1 million in public safety as the County continued to spend their ARPA funds. Other increases across each function are a result of salary increases and growth in the County requiring additional services, including disbursements for the Local Provider Participation Fund.

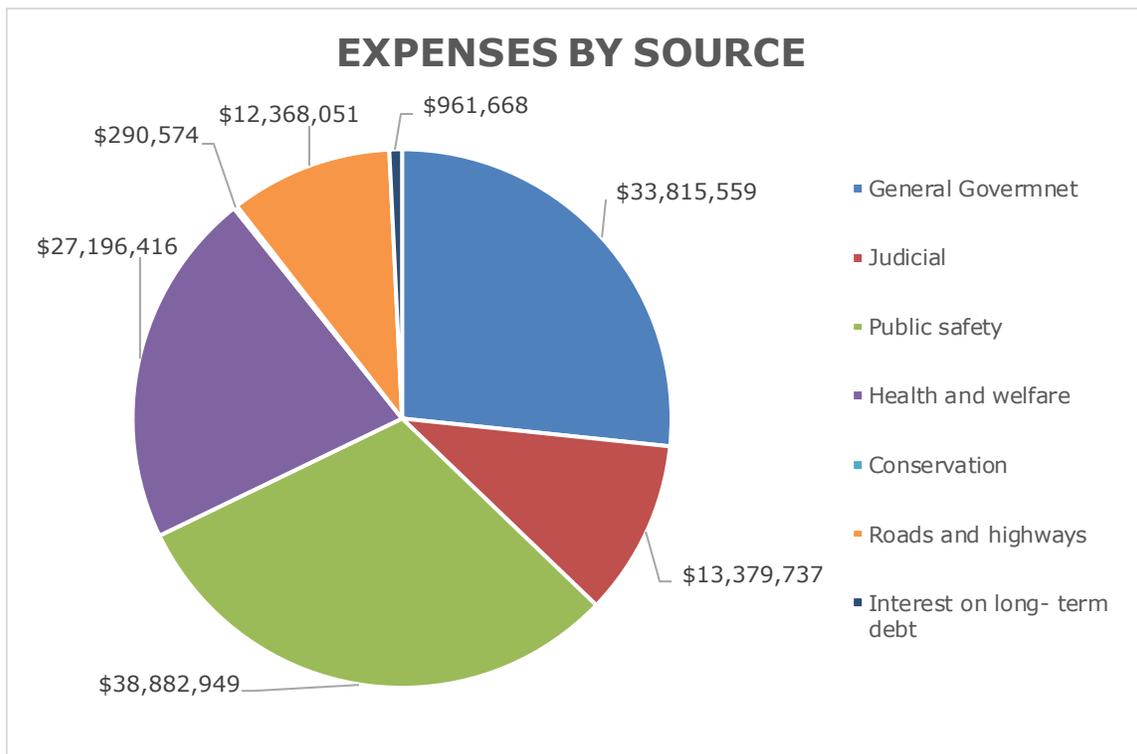
ELLIS COUNTY, TEXAS' CHANGES IN NET POSITION

	Governmental Activities	
	2024	2023
Revenues:		
<u>Program revenues:</u>		
Charges for services	\$ 15,437,940	\$ 12,270,683
Operating grants and contributions	38,176,777	28,367,945
Capital grants and contributions	71,748	401,514
<u>General revenues:</u>		
Property taxes	85,437,059	75,343,871
Investment earnings	6,941,684	5,942,788
Miscellaneous	2,175,351	1,198,681
Other taxes	<u>474,883</u>	<u>459,759</u>
Total Revenues	<u>148,715,442</u>	<u>123,985,241</u>
Expenses:		
General government	33,815,559	28,920,757
Judicial	13,379,737	11,997,955
Public safety	38,882,949	29,827,249
Health and welfare	27,196,416	21,361,761
Conservation	290,574	270,127
Roads and highways	12,368,051	11,458,132
Interest on long-term debt	<u>961,668</u>	<u>961,253</u>
Total Expenses	<u>126,894,954</u>	<u>104,797,234</u>
Change in net position	21,820,488	19,188,007
Net position, beginning	98,796,356	80,717,988
Adjustments	<u>-</u>	<u>(1,109,639)</u>
Net position, ending	<u>\$ 120,616,844</u>	<u>\$ 98,796,356</u>

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 \$32.7 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 decreased by \$7.5 million during the current fiscal year. This decrease is primarily due to transfers out to the Permanent Improvement Fund for capital projects.

The ARPA Grant Fund experienced an increase in fund balance of \$1 million, which was primarily attributed to \$1.1 million in interest earnings.

The Local Provider Participation Fund experienced an increase in fund balance of \$5.9 million, which was caused by mandatory payments collected exceeding remittances to the state.

The Permanent Improvement Fund experienced a decrease in fund balance of \$5.4 million, which was caused by an increase in budgeted capital expenditures for projects throughout the County.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County’s revenue projections increased approximately \$433,031 when compared with the original budget. The actual revenue recognized was greater than budgeted amounts by \$712 thousand due to higher than expected fee collections.

The General Fund’s final revised expenditure budget was approximately \$3,018,308 less than the figure originally adopted. Actual year-end expenditures totaled \$47,076 less than the revised budget total. Indigent legal expenditures exceed expectations but were offset by savings in other departments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Ellis County’s investment in capital assets for its governmental activities as of September 30, 2024, amounts to \$93,259,579 (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	
	2024	2023
Land	\$ 2,986,764	\$ 2,401,764
Construction in progress	21,953,035	3,700,613
Buildings and improvements	43,208,325	46,038,013
Machinery and equipment	16,431,686	13,380,676
Right-to-use assets	<u>8,679,769</u>	<u>4,468,970</u>
Total	<u>\$ 93,259,579</u>	<u>\$ 69,990,036</u>

The County had the following additions to capital assets:

Land	\$ 585,000
Construction on buildings in progress	18,252,422
Buildings and improvements	67,166
Purchase of vehicles and equipment	5,553,263
Purchase of right-to-use assets	7,702,541

Additional information on Ellis County’s capital assets can be found in the notes to the financial statements of this report (see Note III D).

Long-term Debt

At the end of the current fiscal year, Ellis County had total debt outstanding of \$38.0 million, compared to a balance of \$38.3 million in the prior year.

The County also has leases and subscriptions payable of \$9.4 million and compensated absences of \$2.7 million.

The County's overall debt decreased \$0.3 million from the prior year due primarily to principal payments.

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, 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 upgraded the County's AA rating in August 2024 to AA+ with a positive outlook. Their rating reflects the county's prudent financial management practices that preserve flexibility, and strong economic and revenue growth prospects.

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 2024, the fund balance was \$32,759,275 or 31.59% of adopted general fund expenditure budgets, and for the end of fiscal year 2023 the fund balance was \$40,767,127 or 45.44% of adopted general fund expenditure budgets. For the fiscal year 2023 and 2024, 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 7.329% increase in assessed values over the prior year. The assessed value increased from \$33,034,865,202 to \$35,456,117,026. After previously maintaining a tax rate of 0.413599 for 6 consecutive years, the rising economic growth allowed the County to begin lowering the tax rate. In 2020, the tax rate was lowered to .360533, and constituents saw another decrease in the tax rate by .010257 bringing the rate to .350276 per \$100 of property value in 2021. By 2022 the rate was lowered 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. 2024 brought another decrease in the tax rate, where taxpayers saw another 0.40510 decrease, bringing the County tax rate to .255357. 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.

In 2023, the portion committed to farm to market is .022866. A decrease of 0.004231 in 2024 brought the tax rate for the County's Lateral Roads to .018635. Estimated revenues and expenditures for the fiscal year 2024 are \$103,703,348 for the General Fund. Property taxes account for 96.46% 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 642 full-time positions and 43 part-time positions. The County believes it is important to be able to recruit and retain valuable staff by ensuring competitive compensation rates. A \$3,000 increase was included in the 2024 Budget for all staff.

Benefits

The County provides pension benefits for all eligible employees through TCDRS. Contribution rates have decreased from 11.93% to 11.19% 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, 2024

	<u>Primary Government</u>	<u>Component Unit</u>
	Governmental Activities	Ellis County Rural Rail Transportation District
ASSETS		
Cash and investments	\$ 105,055,884	\$ 266,617
Taxes receivables, net of allowance	2,015,190	-
Other receivables, net of allowance	6,828,257	33
Prepaid items	643,039	-
Capital assets not being depreciated	24,939,799	-
Capital assets, net of accumulated depreciation	<u>68,319,780</u>	<u>7,535,482</u>
Total assets	<u>207,801,949</u>	<u>7,802,132</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	5,945,712	-
OPEB related	7,851,493	-
Deferred charge on refunding	<u>794,749</u>	<u>-</u>
Total deferred outflows of resources	<u>14,591,954</u>	<u>-</u>
LIABILITIES		
Accounts payable	8,599,419	40,622
Accrued liabilities	3,514,637	-
Accrued interest	131,252	-
Due to other governments	2,894,704	-
Retainage payable	889,308	-
Unearned revenue	11,873,562	-
Noncurrent liabilities:		
Due within one year		-
Long-term debt	5,216,445	-
Total OPEB liability	447,104	-
Due in more than one year		
Long-term debt	32,793,650	-
Net pension liability	5,411,647	-
Total OPEB liability	<u>20,175,974</u>	<u>-</u>
Total liabilities	<u>91,947,702</u>	<u>40,622</u>
DEFERRED INFLOWS OF RESOURCES		
OPEB related	<u>9,829,357</u>	<u>-</u>
Total deferred inflows of resources	<u>9,829,357</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	58,707,313	7,535,482
Restricted for:		
Road and bridge	15,826,460	-
Public safety	2,835,643	-
Health and welfare	8,174,456	-
Law enforcement	2,319,134	-
Technology and security	1,172,005	-
Records management	6,428,148	-
Other statutorily restricted funds	266,624	-
Debt service	519,733	-
Maintenance and capital projects	6,245,973	89,379
Unrestricted	<u>18,121,355</u>	<u>136,649</u>
Total net position	<u>\$ 120,616,844</u>	<u>\$ 7,761,510</u>

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

ELLIS COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

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	\$ 33,815,559	\$ 8,600,085	\$ 11,254,737	\$ -	\$ (13,960,737)	\$ -
Judicial	13,379,737	3,028,047	980,981	-	(9,370,709)	-
Public safety	38,882,949	850,569	516,459	-	(37,515,921)	-
Health and welfare	27,196,416	-	24,786,423	-	(2,409,993)	-
Conservation	290,574	-	-	71,748	(218,826)	-
Roads and highways	12,368,051	2,959,239	638,177	-	(8,770,635)	-
Interest	961,668	-	-	-	(961,668)	-
Total governmental activities	<u>126,894,954</u>	<u>15,437,940</u>	<u>38,176,777</u>	<u>71,748</u>	<u>(73,208,489)</u>	<u>-</u>
Total primary government	\$ <u>126,894,954</u>	\$ <u>15,437,940</u>	\$ <u>38,176,777</u>	\$ <u>71,748</u>	\$ <u>(73,208,489)</u>	
Component Unit:						
ECCRRTD	\$ 570,444	\$ 83,872	\$ 43,743	\$ -	\$ -	\$ (442,829)
Total component unit	\$ <u>570,444</u>	\$ <u>83,872</u>	\$ <u>43,743</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(442,829)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					82,066,194	-
Property taxes, levied for debt service					3,370,865	-
Other taxes					474,883	-
Miscellaneous revenue					2,175,351	14,993
Investment earnings					6,941,684	6,000
Total general revenues					<u>95,028,977</u>	<u>20,993</u>
Change in net position					21,820,488	(421,836)
Net position - beginning					<u>98,796,356</u>	<u>8,183,346</u>
Net position - ending					\$ <u>120,616,844</u>	\$ <u>7,761,510</u>

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

ELLIS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General	ARPA Grant	Local Provider Participation	Permanent Improvement	Other Governmental Funds	Total Governmental
ASSETS						
Cash and investments	\$ 41,479,317	\$ 15,827,698	\$ 8,174,456	\$ 6,934,113	\$ 32,640,300	\$105,055,884
Taxes receivable, net of allowance	1,477,234	-	-	144,113	393,843	2,015,190
Due from other funds	32,812	150,000	-	1,250,000	-	1,432,812
Other receivables	47,401	-	-	-	24,711	72,112
Fines receivable	6,756,145	-	-	-	-	6,756,145
Prepaid items	640,774	-	-	-	2,265	643,039
Total assets	<u>50,433,683</u>	<u>15,977,698</u>	<u>8,174,456</u>	<u>8,328,226</u>	<u>33,061,119</u>	<u>115,975,182</u>
LIABILITIES						
Accounts payable	3,312,095	526,860	-	3,284,148	1,476,316	8,599,419
Accrued liabilities	3,294,566	-	-	-	220,071	3,514,637
Due to other funds	150,000	1,282,812	-	-	-	1,432,812
Due to other governments	2,716,162	-	-	-	178,542	2,894,704
Retainage payable	-	-	-	889,308	-	889,308
Unearned revenue	-	11,647,181	-	-	226,381	11,873,562
Total liabilities	<u>9,472,823</u>	<u>13,456,853</u>	<u>-</u>	<u>4,173,456</u>	<u>2,101,310</u>	<u>29,204,442</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	1,429,901	-	-	126,500	361,108	1,917,509
Unavailable revenue-fines	6,237,360	-	-	-	-	6,237,360
Total deferred inflows of resources	<u>7,667,261</u>	<u>-</u>	<u>-</u>	<u>126,500</u>	<u>361,108</u>	<u>8,154,869</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	640,774	-	-	-	-	640,774
Restricted for:						
Road and bridge	-	-	-	-	15,682,647	15,682,647
Public safety	-	2,520,845	-	-	314,798	2,835,643
Health and welfare	-	-	8,174,456	-	-	8,174,456
Law enforcement	-	-	-	-	2,319,134	2,319,134
Technology and security	-	-	-	-	1,172,005	1,172,005
Records management	-	-	-	-	6,428,148	6,428,148
Other statutorily restricted funds	-	-	-	-	266,624	266,624
Capital projects	-	-	-	4,028,270	2,217,703	6,245,973
Debt service	-	-	-	-	564,697	564,697
Assigned:						
Capital projects	-	-	-	-	1,632,945	1,632,945
Unassigned	32,652,825	-	-	-	-	32,652,825
Total fund balances	<u>33,293,599</u>	<u>2,520,845</u>	<u>8,174,456</u>	<u>4,028,270</u>	<u>30,598,701</u>	<u>78,615,871</u>
Total liabilities, fund balances, and deferred inflows of resources	<u>\$ 50,433,683</u>	<u>\$ 15,977,698</u>	<u>\$ 8,174,456</u>	<u>\$ 8,328,226</u>	<u>\$ 33,061,119</u>	<u>\$115,975,182</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, 2024

Total fund balances, governmental funds	\$ 78,615,871
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.	93,259,579
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.	5,945,712
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.	7,851,493
Deferred losses on refunding bonds are not included in the fund financial statements, but are included in the Statement of Net Position.	794,749
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	(23,885,000)
Premiums on bonds	(2,109,860)
Leases	(5,989,378)
Subscriptions	(3,362,777)
Compensated absences	(2,663,080)
Net pension liability	(5,411,647)
Total OPEB liability	(20,623,078)
Interest on long-term debt	(131,252)
The portion of certain receivable not collected soon enough to pay for the current period's expenditures are deferred in the funds.	
Property taxes	1,917,509
Court fines	6,237,360
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.	<u>(9,829,357)</u>
Net position of governmental activities	<u>\$ 120,616,844</u>

ELLIS COUNTY, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	ARPA Grant	Local Provider Participation	Permanent Improvement*	Other Governmental Funds	Total Governmental
REVENUES						
Taxes	\$ 65,428,304	\$ -	-	\$ 5,949,736	\$ 14,343,920	\$ 85,721,960
Intergovernmental	1,188,428	10,215,867	24,786,423	-	2,956,464	39,147,182
Licenses and permits	-	-	-	-	1,492,738	1,492,738
Charges for services	6,704,938	-	-	-	1,599,085	8,304,023
Fines and forfeitures	1,798,801	-	-	-	813,510	2,612,311
Investment earnings	3,427,800	1,124,285	111,164	429,146	1,849,289	6,941,684
Other revenue	1,627,348	-	-	-	37,156	1,664,504
Total revenues	<u>80,175,619</u>	<u>11,340,152</u>	<u>24,897,587</u>	<u>6,378,882</u>	<u>23,092,162</u>	<u>145,884,402</u>
EXPENDITURES						
Current:						
General government	23,723,388	9,203,823	-	-	520,523	33,447,734
Judicial	13,567,294	-	-	-	1,865,543	15,432,837
Public safety	32,055,310	-	-	-	255,236	32,310,546
Health and welfare	8,281,037	-	18,959,998	-	-	27,241,035
Conservation	292,318	-	-	-	-	292,318
Roads and highways	-	-	-	-	11,344,171	11,344,171
Debt service:						
Principal	1,824,333	-	-	-	2,562,196	4,386,529
Interest	227,875	-	-	-	919,516	1,147,391
Capital outlay	5,145,955	-	-	19,107,143	5,719,204	29,972,302
Total expenditures	<u>85,117,510</u>	<u>9,203,823</u>	<u>18,959,998</u>	<u>19,107,143</u>	<u>23,186,389</u>	<u>155,574,863</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,941,891)</u>	<u>2,136,329</u>	<u>5,937,589</u>	<u>(12,728,261)</u>	<u>(94,227)</u>	<u>(9,690,461)</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	46,798	-	-	97,020	348,824	492,642
Issuance of lease	2,624,160	-	-	-	-	2,624,160
Issuance of subscription	1,505,573	-	-	-	-	1,505,573
Transfers in	1,112,044	-	-	7,246,226	573,986	8,932,256
Transfers out	(7,820,212)	(1,112,044)	-	-	-	(8,932,256)
Total other financing sources and uses	<u>(2,531,637)</u>	<u>(1,112,044)</u>	<u>-</u>	<u>7,343,246</u>	<u>922,810</u>	<u>4,622,375</u>
NET CHANGE IN FUND BALANCES	<u>(7,473,528)</u>	<u>1,024,285</u>	<u>5,937,589</u>	<u>(5,385,015)</u>	<u>828,583</u>	<u>(5,068,086)</u>
FUND BALANCE - BEGINNING, AS PREVIOUSLY STATED	<u>40,767,127</u>	<u>1,496,560</u>	<u>2,236,867</u>	<u>-</u>	<u>39,183,403</u>	<u>83,683,957</u>
ADJUSTMENTS						
Changes in financial reporting entity	-	-	-	9,413,285	(9,413,285)	-
FUND BALANCES - BEGINNING, RESTATED	<u>40,767,127</u>	<u>1,496,560</u>	<u>2,236,867</u>	<u>9,413,285</u>	<u>29,770,118</u>	<u>83,683,957</u>
FUND BALANCES, ENDING	<u>\$ 33,293,599</u>	<u>\$ 2,520,845</u>	<u>\$ 8,174,456</u>	<u>\$ 4,028,270</u>	<u>\$ 30,598,701</u>	<u>\$ 78,615,871</u>

*Previously a nonmajor fund

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, 2024

Net change in fund balances - governmental funds balance sheet \$ (5,068,086)

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	32,160,392
Disposals of capital assets	(98,180)
Depreciation	(8,792,669)

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	189,982
Court fines	2,246,596

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 and subscriptions	(4,129,733)
Principal repayment	4,386,529
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	21,334
Pension expense	1,490,058
Other postemployment benefits expense	(554,028)
Compensated absences	(196,096)

Change in net position of governmental activities \$ 21,820,488

ELLIS COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 21,634,057
Total assets	<u>21,634,057</u>
LIABILITIES	
Due to other governmental agencies	<u>6,615,060</u>
Total liabilities	<u>6,615,060</u>
NET POSITION	
Restricted for:	
Individuals and organizations	<u>15,018,997</u>
Total net position	<u>\$ 15,018,997</u>

ELLIS COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds
ADDITIONS	
Property tax collections	\$ 556,222,571
Vehicle registration fees	165,187,258
Registry funds	11,219,227
Judicial and statutory fees	15,912
Forfeitures collected	1,100,370
CJAD and TJJD receipts	11,704,561
Collateral and bonds	2,229,663
Inmate commissary deposits	1,530,419
Levees	153,358
Other	282,007
Investment earnings	461,013
Total additions	<u>750,106,359</u>
DEDUCTIONS	
Property taxes remitted to ther governments	556,418,077
Vehicles registration fees	165,264,958
Registry funds	9,222,804
Judicial and statutory fees	436,567
Forfeitures remitted	1,063,779
CJAD and TJJD disbursements	11,306,337
Collateral and bonds	406,674
Inmate commisary funds remitted	1,518,005
Other	670,240
Levees	151,206
Total deductions	<u>746,458,647</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	3,647,712
NET POSITION, BEGINNING	<u>11,371,285</u>
PRIOR PERIOD ADJUSTMENT	
NET POSITION, ENDING	<u>\$ 15,018,997</u>

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ELLIS COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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.

The **Permanent Improvement Fund** accounts for the cost of improvements to buildings and sidewalks, etc. Financing is provided by tax assessments.

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:

<u>Assets</u>	<u>Years</u>
Buildings	20 - 50
Improvements	20 - 50
Equipment	5 - 20
Infrastructure (streets and drainage)	35 - 50
Right-to-use equipment	1 - 5
Right-to-use subscriptions	3-10

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 TCDRS. 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 TCDRS through a report prepared for the County by the TCDRS 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.

8. 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.

9. 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.

10. 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.

11. 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.

12. 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.

13. 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.

14. Change in Accounting Principle

GASB Statement No. 100, *Accounting Changes and Error Corrections*, - an amendment of GASB Statement No. 62 - was adopted for the fiscal year ended September 30, 2024. 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. As a result of this new accounting standard, the County was required to report changes within the financial reporting entity in more detail. See note disclosure on page 40 for additional information.

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, 2024, 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.

\$10,017,167 of the County's fair value investments are valued at level 1 inputs and by documented trade history in the exact security; \$1,094,343 are valued at level 2 inputs and by documented trade history in the exact security; \$3,238,400 are valued at level 2 inputs and by the option-adjusted discounted cash flow model; and \$5,604,865 are valued at level 2 inputs and by the present value of expected future cash flow model.

As of September 30, 2024, 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	\$ 6,429,909	N/A	N/A	N/A
Total cash	6,429,909			
Investments:				
<u>Fair value</u>				
US Bank	19,954,775	20.23%	707	N/A
Subtotal	19,954,775			
<u>Certificates of deposit</u>				
US Bank	7,423,000	7.53%	279	N/A
Financial Northeastern Securities	6,449,462	6.54%	442	N/A
Subtotal	13,872,462			
<u>Local government investment pools</u>				
Texas Class	4,077,997	4.13%	83	AAAm
TexStar	3,628,255	3.68%	24	AAAm
Texas Range	1,367,238	1.39%	37	AAAm
TexPool Prime	27,461,695	27.84%	39	AAAm
Lone Star	28,263,553	28.66%	14	AAAm
Subtotal	64,798,738			
Total Investments	98,625,975			
Total Cash and Investments	\$ 105,055,884			

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, 2024, 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)	0.009869
Operations Rate	0.245488
Farm to Market Rate	<u>0.018635</u>
Total Tax Rate	<u>0.273992</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	Permanent Improvement	Nonmajor Funds	Total
Receivables:				
Taxes	\$ 1,763,230	\$ 169,790	\$ 468,021	\$ 2,401,041
Other	575,980	-	24,709	600,689
Fines and fees	<u>40,411,054</u>	-	-	<u>40,411,054</u>
Gross receivables	<u>42,750,264</u>	<u>169,790</u>	<u>492,730</u>	<u>43,412,784</u>
Less: allowance for uncollectibles	<u>(34,469,484)</u>	<u>(25,677)</u>	<u>(74,178)</u>	<u>(34,569,339)</u>
Total	<u>\$ 8,280,780</u>	<u>\$ 144,113</u>	<u>\$ 418,552</u>	<u>\$ 8,843,445</u>

D. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,401,764	\$ 585,000	\$ -	\$ 2,986,764
Construction in progress	<u>3,700,613</u>	<u>18,252,422</u>	-	<u>21,953,035</u>
Total assets not being depreciated	<u>6,102,377</u>	<u>18,837,422</u>	-	<u>24,939,799</u>
Capital assets, being depreciated:				
Buildings and improvements	98,824,036	67,166	-	98,891,202
Machinery and equipment	31,292,907	5,553,263	(586,351)	36,259,819
Right-to-use equipment	4,631,681	5,791,839	(1,105,886)	9,317,634
Right-to-use software	<u>2,345,502</u>	<u>1,910,702</u>	-	<u>4,256,204</u>
Total capital assets being depreciated	<u>137,094,126</u>	<u>13,322,970</u>	<u>(1,692,237)</u>	<u>148,724,859</u>
Less accumulated depreciation:				
Buildings and improvements	52,786,023	2,896,854	-	55,682,877
Machinery and equipment	17,912,231	2,502,253	(586,351)	19,828,133
Right-to-use equipment	2,235,586	2,929,865	(1,007,706)	4,157,745
Right-to-use software	<u>272,627</u>	<u>463,697</u>	-	<u>736,324</u>
Total accumulated depreciation	<u>73,206,467</u>	<u>8,792,669</u>	<u>(1,594,057)</u>	<u>80,405,079</u>
Total capital assets, being depreciated, net	<u>63,887,659</u>	<u>4,530,301</u>	<u>(98,180)</u>	<u>68,319,780</u>
Total capital assets, net	<u>\$ 69,990,036</u>	<u>\$ 23,367,723</u>	<u>\$ (98,180)</u>	<u>\$ 93,259,579</u>

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

Governmental activities:	
General government	\$ 675,335
Judicial	30,720
Public safety	6,985,348
Roads and highways	<u>1,101,266</u>
Total	<u>\$ 8,792,669</u>

E. INTERFUND BALANCES AND TRANSACTIONS

Interfund balances during the year ended September 30, 2024, 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, 2024, consisted of the following amounts:

Transfer From	Transfer To	Amount	Explanation
General fund	Nonmajor governmental	\$ 573,986	Supplement fund resources
General fund	Permanent improvement	7,246,226	Supplement capital projects
American Rescue Plan	General fund	1,112,044	Grant funds
Total		<u>\$ 8,932,256</u>	

F. LONG-TERM LIABILITIES

Changes in Long-term Liabilities

Changes in long-term liabilities for the year ended September 30, 2024, are as follows:

Description	Beginning Balance	Additions	Retirements	Ending Balance	Due within One year
<u>Governmental activities:</u>					
Refunding bonds	\$ 26,380,000	\$ -	\$ 2,495,000	\$ 23,885,000	\$ 2,625,000
Premium on issuance	2,373,593	-	263,733	2,109,860	-
Leases	5,013,803	2,624,160	1,648,585	5,989,378	1,527,725
Subscriptions	2,100,148	1,505,573	242,944	3,362,777	397,950
Compensated absences	2,466,984	3,037,491	2,841,395	2,663,080	665,770
Total	<u>\$ 38,334,528</u>	<u>\$ 7,167,224</u>	<u>\$ 7,491,657</u>	<u>\$ 38,010,095</u>	<u>\$ 5,216,445</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 \$915,513.

The annual requirements to pay principal and interest on the bonds payable outstanding as of September 30, 2024, are as follows:

Year Ending September 30,	Refunding Bonds		Total Requirements
	Principal	Interest	
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	3,030,000	381,938	3,411,938
2030-2032	9,770,000	474,200	10,244,200
Total	<u>\$ 23,885,000</u>	<u>\$ 3,428,931</u>	<u>\$ 27,313,931</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 24-60 monthly installments payable annually of \$3,673 - \$18,876, including interest rates of 0.2480% - 6.4500%, with the final payments in fiscal year 2030.	\$ 2,927,474	\$ 56,297
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>3,061,904</u>	<u>101,126</u>
Total	<u>\$ 5,989,378</u>	<u>\$ 157,423</u>

The annual requirements to pay principal and interest on the subscription liabilities outstanding as of September 30, 2024, are as follows:

Year Ending September 30,	Leases		Total Requirements
	Principal	Interest	
2025	\$ 1,527,725	\$ 247,384	\$ 1,775,109
2026	1,088,710	186,872	1,275,582
2027	1,002,806	137,409	1,140,215
2028	876,061	92,399	968,460
2029	946,992	55,950	1,002,942
2030	547,084	15,701	562,785
Total	<u>\$ 5,989,378</u>	<u>\$ 735,715</u>	<u>\$ 6,725,093</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	\$ 1,638,890	\$ 64,367
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%.	218,314	9,468
10 year subscription for the use of CivicEye software. An initial subscription liability was recorded in the amount of \$1,505,573. The County is required to make annual fixed payments of \$185,130. The subscription has an interest rate of 3.3049%.	<u>1,505,573</u>	<u>-</u>
Total	<u>\$ 3,362,777</u>	<u>\$ 73,835</u>

The annual requirements to pay principal and interest on the subscription liabilities outstanding as of September 30, 2024, are as follows:

Year Ending September 30,	Subscriptions		Total Requirements
	Principal	Interest	
2025	\$ 397,950	\$ 111,134	\$ 509,084
2026	418,579	97,893	516,472
2027	440,137	83,948	524,085
2028	385,025	69,265	454,290
2029	411,311	56,378	467,689
2030-2033	<u>1,309,775</u>	<u>89,065</u>	<u>1,398,840</u>
Total	<u>\$ 3,362,777</u>	<u>\$ 507,683</u>	<u>\$ 3,870,460</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, 2024, 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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	379
Inactive employees entitled to but not yet receiving benefits	588
Active employees	607
Total	<u>1,574</u>

Contributions

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.90% and 11.19% in calendar years 2023 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2024 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, 2023, and the Total Pension Liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's general fund typically liquidates the pension liability.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 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, 2023 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 2023 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%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed	MSCI World Ex USA (net)	5.00%	4.75%
International Equities - Emerging	MSCI EM Standard (net)	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays Capital Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
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%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%

⁽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 12/31/2022	\$ 148,616,611	\$ 138,655,850	\$ 9,960,761
Changes for the year:			
Service cost	5,028,075	-	5,028,075
Interest on total pension liability (1)	11,426,306	-	11,426,306
Effect of plan changes	-	-	-
Effect of economic/demographic gains	1,731,573	-	1,731,573
Refund of contributions	(399,621)	(399,621)	-
Benefit payments	(6,320,549)	(6,320,549)	-
Administrative expenses	-	(80,764)	80,764
Member contributions	-	2,763,626	(2,763,626)
Net investment income	-	15,245,908	(15,245,908)
Employer contributions	-	4,717,850	(4,717,850)
Other (2)	-	88,448	(88,448)
Balance at 12/31/2023	<u>\$ 160,082,395</u>	<u>\$ 154,670,748</u>	<u>\$ 5,411,647</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	\$ 182,574,481	\$ 160,082,395	\$ 141,381,539
Fiduciary net position	<u>154,670,748</u>	<u>154,670,748</u>	<u>154,670,748</u>
Net pension liability/(asset)	<u>\$ 27,903,733</u>	<u>\$ 5,411,647</u>	<u>\$ (13,289,209)</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, 2024, the County recognized a pension expense of \$5,945,710. At September 30, 2024, 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	\$ 1,841,086	\$ -
Net difference between projected and actual earnings	758,801	-
Contributions made subsequent to measurement date	<u>3,345,825</u>	-
Total	<u>\$ 5,945,712</u>	<u>\$ -</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:

Year Ended September 30,		
2025	\$	(199,143)
2026		277,517
2027		3,457,390
2028		(935,877)

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, 2024, were \$595,367, 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	46
Active members	<u>461</u>
Total	<u><u>507</u></u>

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial Valuation Date	December 31, 2023
Actuarial Cost Method	Individual Entry-Age Normal
Discount rate	3.77% as of December 31, 2023
Inflation Rate	2.50%
Salary Increases	0.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the Pub-2010 General Retirees Tables for males and females are used with 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 7.20% declining to an ultimate rate of 4.25% after 15 years. Medicare Supplement: Initial rate of 5.10% declining to an ultimate rate of 4.25% after 9 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 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023. The health care trend rates and participation assumption were updated to reflect the plan's anticipated experience.

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 3.77% (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, 2024, and was determined by an actuarial valuation as of December 31, 2023. The County's general fund typically liquidates the OPEB liability.

	<u>Total OPEB Liabilit</u>
Balance at 12/31/2022	\$ 15,892,075
Changes for the year:	
Service cost	956,336
Interest on the total liability	650,939
Difference between expected and actual experience	(1,459,916)
Changes in assumptions	5,179,011
Benefit payments	<u>(595,367)</u>
Net change in total OPEB liability	<u>4,731,003</u>
Balance at 12/31/2023	<u>\$ 20,623,078</u>

Changes of assumptions reflect a change in the discount rate from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

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 (3.77%) in measuring the total OPEB liability.

	<u>1% Decrease in Discount Rate (2.77%)</u>	<u>Discount Rate (3.77%)</u>	<u>1% Increase in Discount Rate (4.77%)</u>
Total OPEB liability	\$ 23,667,645	\$ 20,623,078	\$ 18,111,435

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	\$ 17,598,962	\$ 20,623,078	\$ 24,442,742

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$1,168,125. At September 30, 2024, 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	\$ 1,215	\$ 4,227,651
Changes in assumptions	7,384,445	5,601,706
Contributions subsequent to the measurement date	<u>465,833</u>	<u>-</u>
Total	<u>\$ 7,851,493</u>	<u>\$ 9,829,357</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 Ended September 30,</u>	
2025	(439,150)
2026	(510,420)
2027	(557,382)
2028	(447,325)
2029	(489,157)
Thereafter	(263)

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, 2024, the County abated taxes totaling \$45,691,269 under this program, including the following tax abatement agreements exceeding 30 percent of the total amount abated:

<u>Entity</u>	<u>Commitment</u>	<u>Abatement Terms</u>	<u>FY24 Taxes Abated</u>
Sharka, LLC	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.	85% of added value improvements and 100% of added value of eligible personal property of exemption from ad valorem taxes for ten (10) years.	\$16,044,286
Design, LLC	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.	85% of added value improvements and 100% of added value of eligible personal property of exemption from ad valorem taxes for ten (10) years.	\$15,660,346

K. CHANGE WITHIN THE FINANCIAL REPORTING ENTITY

The Permanent Improvement Fund, a capital projects fund, was previously reported as a nonmajor governmental fund and is now reported as a major fund. This change in classification is required based on quantitative factors.

L. SIGNIFICANT FORTHCOMING POUNDMENTS

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

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.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government’s vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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**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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem tax	\$ 66,366,979	\$ 66,559,979	\$ 64,953,421	\$ (1,606,558)
Mixed drink tax	475,000	475,000	474,883	(117)
Total taxes	<u>66,841,979</u>	<u>67,034,979</u>	<u>65,428,304</u>	<u>(1,606,675)</u>
Intergovernmental	<u>1,416,415</u>	<u>1,518,417</u>	<u>1,188,428</u>	<u>(329,989)</u>
Fees of Office:				
District clerk	693,950	693,950	860,555	166,605
County clerk	1,428,905	1,428,905	1,801,016	372,111
Sheriff	216,100	216,100	285,410	69,310
County attorney	9,000	9,000	18,383	9,383
Tax collector	1,854,500	1,854,500	1,755,110	(99,390)
County court-at-law	1,000	1,000	1,568	568
Justice of the peace, precinct #1	37,700	37,700	53,224	15,524
Justice of the peace, precinct #2	62,285	62,285	63,215	930
Justice of the peace, precinct #3	28,110	28,110	44,019	15,909
Justice of the peace, precinct #4	41,900	41,900	59,222	17,322
Constable, precinct #1	50,150	50,150	77,735	27,585
Constable, precinct #2	64,500	65,915	63,743	(2,172)
Constable, precinct #3	55,000	55,000	122,122	67,122
Constable, precinct #4	51,000	51,000	86,840	35,840
Elections	345,825	345,825	305,645	(40,180)
Public works administration	646,500	646,500	943,418	296,918
378th District Court	-	-	4,600	4,600
Civil Engineer	<u>108,000</u>	<u>108,000</u>	<u>159,113</u>	<u>51,113</u>
Total fees of office	<u>5,694,425</u>	<u>5,695,840</u>	<u>6,704,938</u>	<u>1,009,098</u>
Fines and forfeitures	<u>1,429,626</u>	<u>1,429,626</u>	<u>1,798,801</u>	<u>369,175</u>
Investment earnings	<u>2,093,993</u>	<u>2,093,993</u>	<u>3,427,800</u>	<u>1,333,807</u>
Miscellaneous:				
Jail pay phone commission	325,000	325,000	266,672	(58,328)
Miscellaneous	<u>1,229,436</u>	<u>1,366,050</u>	<u>1,360,676</u>	<u>(5,374)</u>
Total miscellaneous	<u>1,554,436</u>	<u>1,691,050</u>	<u>1,627,348</u>	<u>(63,702)</u>
Total revenues	<u>79,030,874</u>	<u>79,463,905</u>	<u>80,175,619</u>	<u>711,714</u>
EXPENDITURES				
<u>General Government</u>				
County clerk:				
Salaries & related expenditures	1,597,272	1,597,272	1,509,005	88,267
Operating expenditures	59,635	45,038	133,756	(88,718)
Capital expenditures	<u>4,000</u>	<u>18,597</u>	<u>18,381</u>	<u>216</u>
Total county clerk	<u>1,660,907</u>	<u>1,660,907</u>	<u>1,661,142</u>	<u>(235)</u>
County judge:				
Salaries & related expenditures	439,127	439,127	461,214	(22,087)
Operating expenditures	18,000	20,154	25,112	(4,958)
Automobile expenditures	5,250	5,096	3,232	1,864
Capital expenditures	<u>6,000</u>	<u>4,000</u>	<u>1,604</u>	<u>2,396</u>
Total county judge	<u>468,377</u>	<u>468,377</u>	<u>491,162</u>	<u>(22,785)</u>
Juvenile services:				
Operating expenditures	<u>3,098,213</u>	<u>3,098,213</u>	<u>3,098,213</u>	<u>-</u>
Total county judge	<u>3,098,213</u>	<u>3,098,213</u>	<u>3,098,213</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Department of development:				
Salaries & related expenditures	\$ 1,226,389	\$ 1,226,389	\$ 1,213,959	\$ 12,430
Operating expenditures	157,800	134,300	34,751	99,549
Capital expenditures	7,250	31,050	29,065	1,985
Automobile expenditures	24,500	24,200	20,048	4,152
Total department of development	<u>1,415,939</u>	<u>1,415,939</u>	<u>1,297,823</u>	<u>118,116</u>
Veteran's service officer:				
Salaries & related expenditures	146,096	146,096	166,468	(20,372)
Operating expenditures	11,083	23,702	5,606	18,096
Total service officer	<u>157,179</u>	<u>169,798</u>	<u>172,074</u>	<u>(2,276)</u>
Commissioners:				
Salaries & related expenditures	785,086	785,086	601,655	183,431
Total commissioners	<u>785,086</u>	<u>785,086</u>	<u>601,655</u>	<u>183,431</u>
Nondepartmental:				
Salaries & related expenditures	1,377,500	1,480,491	1,234,909	245,582
Insurance/legal fees	890,135	890,135	501,582	388,553
Tax appraisal fee	600,000	600,000	935,790	(335,790)
Other expenses	5,985,183	3,288,320	1,453,939	1,834,381
Medical	350,000	350,000	522,690	(172,690)
Contracted services	1,762,000	1,772,000	1,977,192	(205,192)
Capital expenditures	58,000	69,610	102,595	(32,985)
Legal and professional services	380,000	380,000	500,493	(120,493)
Total nondepartmental	<u>11,402,818</u>	<u>8,830,556</u>	<u>7,229,190</u>	<u>1,601,366</u>
Purchasing:				
Salaries & related expenditures	537,666	537,666	558,678	(21,012)
Operating expenditures	49,480	49,480	48,344	1,136
Capital expenditures	4,300	4,300	500	3,800
Automobile expenditures	4,000	4,000	1,559	2,441
County supply room	3,500	3,500	477	3,023
Total purchasing	<u>598,946</u>	<u>598,946</u>	<u>609,558</u>	<u>(10,612)</u>
Elections:				
Salaries & related expenditures	646,558	646,558	656,924	(10,366)
Operating expenditures	883,240	830,902	765,485	65,417
Capital expenditures	1,000	56,000	45,824	10,176
Automobile expenditures	5,200	5,638	4,428	1,210
Total elections	<u>1,535,998</u>	<u>1,539,098</u>	<u>1,472,661</u>	<u>66,437</u>
County auditor:				
Salaries & related expenditures	1,261,641	1,261,641	1,011,702	249,939
Operating expenditures	173,858	177,858	129,955	47,903
Capital expenditures	6,500	2,500	2,773	(273)
Total county auditor	<u>1,441,999</u>	<u>1,441,999</u>	<u>1,144,430</u>	<u>297,569</u>
Tax collector:				
Salaries & related expenditures	1,877,865	1,858,435	1,904,380	(45,945)
Operating expenditures	180,400	199,830	207,963	(8,133)
Total tax collector	<u>2,058,265</u>	<u>2,058,265</u>	<u>2,112,343</u>	<u>(54,078)</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Treasurer:				
Salaries & related expenditures	\$ 386,161	\$ 386,161	\$ 376,584	\$ 9,577
Operating expenditures	41,150	41,150	27,403	13,747
Capital expenditures	2,900	2,900	-	2,900
Total treasurer	<u>430,211</u>	<u>430,211</u>	<u>403,987</u>	<u>26,224</u>
Human resources:				
Salaries & related expenditures	467,129	469,379	434,643	34,736
Operating expenditures	20,860	19,860	17,973	1,887
Capital expenditures	3,675	4,675	4,637	38
Total human resources	<u>491,664</u>	<u>493,914</u>	<u>457,253</u>	<u>36,661</u>
Maintenance:				
Salaries & related expenditures	655,180	655,180	678,690	(23,510)
Operating expenditures	317,037	315,837	351,894	(36,057)
Capital expenditures	2,500	2,500	2,893	(393)
Automobile expenditures	5,000	6,200	5,862	338
Total maintenance	<u>979,717</u>	<u>979,717</u>	<u>1,039,339</u>	<u>(59,622)</u>
Civil engineer:				
Salaries & related expenditures	875,285	875,285	881,010	(5,725)
Operating expenditures	101,500	57,936	86,732	(28,796)
Automobile expenditures	10,750	13,750	12,665	1,085
Capital expenditures	360,000	400,564	211,719	188,845
Total civil engineer	<u>1,347,535</u>	<u>1,347,535</u>	<u>1,192,126</u>	<u>155,409</u>
Information technology:				
Salaries & related expenditures	834,746	834,746	866,312	(31,566)
Operating expenditures	372,057	353,541	289,839	63,702
Capital expenditures	211,176	228,676	226,662	2,014
Automobile expenditures	3,256	4,272	4,272	-
Total information technology	<u>1,421,235</u>	<u>1,421,235</u>	<u>1,387,085</u>	<u>34,150</u>
Vehicle replacement:				
Capital expenditures	2,387,393	2,387,393	2,642,349	(254,956)
Total vehicle replacement	<u>2,387,393</u>	<u>2,387,393</u>	<u>2,642,349</u>	<u>(254,956)</u>
Total general government	<u>31,681,482</u>	<u>29,127,189</u>	<u>27,012,390</u>	<u>2,114,799</u>
<u>Judicial</u>				
40th district court:				
Salaries & related expenditures	366,871	366,871	388,717	(21,846)
Operating expenditures	32,538	33,238	24,322	8,916
Capital expenditures	6,000	5,300	592	4,708
Total 40th district court	<u>405,409</u>	<u>405,409</u>	<u>413,631</u>	<u>(8,222)</u>
378th district court:				
Salaries & related expenditures	581,676	581,676	553,879	27,797
Operating expenditures	19,938	19,938	22,439	(2,501)
Capital expenditures	6,000	10,390	9,198	1,192
Total 378th district court	<u>607,614</u>	<u>612,004</u>	<u>585,516</u>	<u>26,488</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
443rd district court:				
Salaries & related expenditures	\$ 318,418	\$ 318,418	\$ 429,948	\$ (111,530)
Operating expenditures	20,638	20,638	14,026	6,612
Capital expenditures	87,833	87,833	82,751	5,082
Total 443rd district court	<u>426,889</u>	<u>426,889</u>	<u>526,725</u>	<u>(99,836)</u>
District clerk:				
Salaries & related expenditures	1,271,387	1,271,387	1,300,875	(29,488)
Operating expenditures	139,159	139,159	130,684	8,475
Capital expenditures	3,000	3,000	2,233	767
Total district clerk	<u>1,413,546</u>	<u>1,413,546</u>	<u>1,433,792</u>	<u>(20,246)</u>
County court-at-law #1:				
Salaries & related expenditures	498,004	499,204	510,847	(11,643)
Operating expenditures	41,088	39,888	23,030	16,858
Capital expenditures	86,833	86,833	85,250	1,583
Total county court-at-law #1	<u>625,925</u>	<u>625,925</u>	<u>619,127</u>	<u>6,798</u>
County court-at-law #2:				
Salaries & related expenditures	473,055	473,055	494,778	(21,723)
Operating expenditures	41,088	41,088	16,000	25,088
Capital expenditures	86,833	86,833	83,682	3,151
Total county court-at-law #2	<u>600,976</u>	<u>600,976</u>	<u>594,460</u>	<u>6,516</u>
County court-at-law #3:				
Salaries & related expenditures	443,358	443,358	462,838	(19,480)
Operating expenditures	41,088	41,088	20,620	20,468
Capital expenditures	86,833	86,833	83,645	3,188
Total county court-at-law #3	<u>571,279</u>	<u>571,279</u>	<u>567,103</u>	<u>4,176</u>
Justice of the peace #1:				
Salaries & related expenditures	399,582	399,582	415,876	(16,294)
Operating expenditures	37,300	37,300	25,503	11,797
Capital expenditures	4,000	4,000	-	4,000
Total justice of the peace #1	<u>440,882</u>	<u>440,882</u>	<u>441,379</u>	<u>(497)</u>
Justice of the peace #2:				
Salaries & related expenditures	541,332	541,332	538,837	2,495
Operating expenditures	35,000	35,000	26,463	8,537
Capital expenditures	2,250	2,250	1,608	642
Total justice of the peace #2	<u>578,582</u>	<u>578,582</u>	<u>566,908</u>	<u>11,674</u>
Justice of the peace #3:				
Salaries & related expenditures	377,609	377,609	353,856	23,753
Operating expenditures	21,450	21,450	9,482	11,968
Capital expenditures	2,000	2,000	4,691	(2,691)
Total justice of the peace #3	<u>401,059</u>	<u>401,059</u>	<u>368,029</u>	<u>33,030</u>
Justice of the peace #4:				
Salaries & related expenditures	410,360	410,360	386,821	23,539
Operating expenditures	37,955	37,955	23,154	14,801
Capital expenditures	5,000	5,000	-	5,000
Total justice of the peace #4	<u>453,315</u>	<u>453,315</u>	<u>409,975</u>	<u>43,340</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Indigent defense coordinator:				
Salaries & related expenditures	\$ 107,199	\$ 107,199	\$ 106,386	\$ 813
Operating expenditures	<u>17,162</u>	<u>17,162</u>	<u>10,576</u>	<u>6,586</u>
Total indigent defense	<u>124,361</u>	<u>124,361</u>	<u>116,962</u>	<u>7,399</u>
County attorney:				
Salaries & related expenditures	6,002,867	6,002,867	5,451,719	551,148
Operating expenditures	420,274	426,274	1,818,177	(1,391,903)
Capital expenditures	16,500	10,500	-	10,500
Automobile expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,441</u>	<u>2,559</u>
Total county attorney	<u>6,449,641</u>	<u>6,449,641</u>	<u>7,277,337</u>	<u>(827,696)</u>
Total judicial	<u>13,099,478</u>	<u>13,103,868</u>	<u>13,920,944</u>	<u>(821,252)</u>
<u>Public safety</u>				
Sheriff:				
Salaries & related expenditures	14,621,228	14,542,228	13,687,455	854,773
Operating expenditures	1,878,640	1,427,424	973,483	453,941
Automobile expenditures	582,388	641,170	613,425	27,745
Capital expenditures	<u>813,112</u>	<u>813,112</u>	<u>1,332,101</u>	<u>(518,989)</u>
Total sheriff	<u>17,895,368</u>	<u>17,423,934</u>	<u>16,606,464</u>	<u>817,470</u>
Highway patrol:				
Salaries & related expenditures	161,306	160,975	158,419	2,556
Operating expenditures	<u>3,500</u>	<u>3,831</u>	<u>4,072</u>	<u>(241)</u>
Total highway patrol	<u>164,806</u>	<u>164,806</u>	<u>162,491</u>	<u>2,315</u>
Fire marshal:				
Salaries & related expenditures	707,544	707,544	658,474	49,070
Operating expenditures	79,388	78,066	46,562	31,504
Automobile expenditures	35,887	37,209	25,191	12,018
Capital expenditures	<u>20,873</u>	<u>20,873</u>	<u>17,207</u>	<u>3,666</u>
Total fire marshal	<u>843,692</u>	<u>843,692</u>	<u>747,434</u>	<u>96,258</u>
Constable precinct #1:				
Salaries & related expenditures	302,732	302,732	316,900	(14,168)
Operating expenditures	16,400	16,400	6,433	9,967
Automobile expenditures	8,800	10,413	17,454	(7,041)
Capital expenditures	<u>7,700</u>	<u>6,087</u>	<u>1,804</u>	<u>4,283</u>
Total constable precinct #1	<u>335,632</u>	<u>335,632</u>	<u>342,591</u>	<u>(6,959)</u>
Constable precinct #2:				
Salaries & related expenditures	293,696	293,696	303,745	(10,049)
Operating expenditures	23,787	25,202	20,051	5,151
Automobile expenditures	14,300	14,300	11,709	2,591
Capital expenditures	<u>15,470</u>	<u>15,470</u>	<u>13,969</u>	<u>1,501</u>
Total constable precinct #2	<u>347,253</u>	<u>348,668</u>	<u>349,474</u>	<u>(806)</u>
Constable precinct #3:				
Salaries & related expenditures	295,754	297,368	304,129	(6,761)
Operating expenditures	21,434	21,018	18,530	2,488
Automobile expenditures	11,050	9,889	10,460	(571)
Capital expenditures	<u>5,300</u>	<u>6,877</u>	<u>6,887</u>	<u>(10)</u>
Total constable precinct #3	<u>333,538</u>	<u>335,152</u>	<u>340,006</u>	<u>(4,854)</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXPENDITURES				
Constable precinct #4:				
Salaries & related expenditures	\$ 290,149	\$ 290,149	\$ 216,088	\$ 74,061
Operating expenditures	19,067	18,067	9,303	8,764
Automobile expenditures	12,300	13,300	8,303	4,997
Capital expenditures	4,900	4,900	3,536	1,364
Total constable precinct #4	<u>326,416</u>	<u>326,416</u>	<u>237,230</u>	<u>89,186</u>
Emergency services:				
Salaries & related expenditures	308,290	308,290	227,932	80,358
Operating expenditures	18,545	19,098	12,048	7,050
Capital expenditures	2,600	2,600	787	1,813
CRI expenses	17,000	17,000	6,943	10,057
Automobile expenditures	10,770	10,217	6,456	3,761
Total emergency services	<u>357,205</u>	<u>357,205</u>	<u>254,166</u>	<u>103,039</u>
Jail:				
Salaries & related expenditures	11,939,088	11,734,488	11,617,814	116,674
Operating expenditures	1,417,022	1,515,622	1,890,578	(374,956)
Capital expenditures	113,168	118,168	124,595	(6,427)
Inmates-Food & Medical/Transfers	784,000	885,000	883,353	1,647
Total jail	<u>14,253,278</u>	<u>14,253,278</u>	<u>14,516,340</u>	<u>(263,062)</u>
Total public safety	<u>34,857,188</u>	<u>34,388,783</u>	<u>33,556,196</u>	<u>832,587</u>
<u>Health and welfare</u>				
Indigent health care:				
Salaries & related expenditures	184,470	184,470	191,496	(7,026)
Operating expenditures	471,856	483,856	470,375	13,481
Medical expenses	4,053,061	4,041,061	3,928,981	112,080
Total indigent health care	<u>4,709,387</u>	<u>4,709,387</u>	<u>4,590,852</u>	<u>118,535</u>
Mental health/juvenile expense:				
Operating expenditures	360,011	360,011	158,188	201,823
Total mental health/juvenile expense	<u>360,011</u>	<u>360,011</u>	<u>158,188</u>	<u>201,823</u>
State mandated indigent legal:				
Operating expenditures	2,250,000	2,250,000	3,531,997	(1,281,997)
Total state mandated indigent legal	<u>2,250,000</u>	<u>2,250,000</u>	<u>3,531,997</u>	<u>(1,281,997)</u>
Total health and welfare	<u>7,319,398</u>	<u>7,319,398</u>	<u>8,281,037</u>	<u>(1,163,462)</u>
<u>Conservation</u>				
Texas Agrilife Extension service:				
Salaries & related expenditures	289,752	289,752	265,822	23,930
Operating expenditures	26,500	26,300	24,007	2,293
Capital expenditures	3,045	3,245	2,417	828
Automobile expenditures	2,900	2,900	2,489	411
Total Texas Agrilife extension service	<u>322,197</u>	<u>322,197</u>	<u>294,735</u>	<u>27,462</u>
Total conservation	<u>322,197</u>	<u>322,197</u>	<u>294,735</u>	<u>27,462</u>
<u>Debt service</u>				
Principal	975,300	975,300	1,824,333	(849,033)
Interest	133,850	133,850	227,875	(94,025)
Total debt service	<u>1,109,150</u>	<u>1,109,150</u>	<u>2,052,208</u>	<u>(943,058)</u>
Total expenditures	<u>88,388,893</u>	<u>85,370,585</u>	<u>85,117,510</u>	<u>47,076</u>

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	\$ (9,358,019)	\$ (5,906,680)	\$ (4,941,891)	\$ 964,789
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	46,798	46,798
Issuance of lease	-	-	2,624,160	2,624,160
Issuance of subscription	-	-	1,505,573	1,505,573
Transfers in	-	-	1,112,044	1,112,044
Transfers out	(7,540,424)	(7,540,424)	(7,820,212)	(279,788)
Total other financing sources (uses)	(7,540,424)	(7,540,424)	(2,531,637)	5,008,787
NET CHANGE IN FUND BALANCES	(16,898,443)	(13,447,104)	(7,473,528)	5,973,576
FUND BALANCES, BEGINNING	40,767,127	40,767,127	40,767,127	-
FUND BALANCES, ENDING	\$ 23,868,684	\$ 27,320,023	\$ 33,293,599	\$ 5,973,576

ELLIS COUNTY, TEXAS

ARPA GRANT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenue and grants	\$ -	\$ -	\$ 10,215,867	\$ 10,215,867
Investment earnings	<u>1,242,764</u>	<u>1,242,764</u>	<u>1,124,285</u>	<u>(118,479)</u>
Total revenues	<u>1,242,764</u>	<u>1,242,764</u>	<u>11,340,152</u>	<u>10,097,388</u>
EXPENDITURES				
Current:				
General government	<u>25,111,433</u>	<u>25,111,433</u>	<u>9,203,823</u>	<u>15,907,610</u>
Total expenditures	<u>25,111,433</u>	<u>25,111,433</u>	<u>9,203,823</u>	<u>15,907,610</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(23,868,669)</u>	<u>(23,868,669)</u>	<u>2,136,329</u>	<u>26,004,998</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(1,112,044)</u>	<u>(1,112,044)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,112,044)</u>	<u>(1,112,044)</u>
NET CHANGE IN FUND BALANCES	<u>(23,868,669)</u>	<u>(23,868,669)</u>	<u>1,024,285</u>	<u>24,892,954</u>
FUND BALANCES, BEGINNING	<u>1,496,560</u>	<u>1,496,560</u>	<u>1,496,560</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ (22,372,109)</u></u>	<u><u>\$ (22,372,109)</u></u>	<u><u>\$ 2,520,845</u></u>	<u><u>\$ 24,892,954</u></u>

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ELLIS COUNTY, TEXAS

PERMANENT IMPROVEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 5,840,146	\$ 5,840,146	\$ 5,949,736	\$ 109,590
Investment earnings	321,369	321,369	429,146	107,777
Total revenues	<u>6,161,515</u>	<u>6,161,515</u>	<u>6,378,882</u>	<u>217,367</u>
EXPENDITURES				
Capital outlay	<u>23,143,561</u>	<u>23,350,885</u>	<u>19,107,143</u>	<u>4,243,742</u>
Total expenditures	<u>23,143,561</u>	<u>23,350,885</u>	<u>19,107,143</u>	<u>4,243,742</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(16,982,046)</u>	<u>(17,189,370)</u>	<u>(12,728,261)</u>	<u>4,461,109</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	97,020	97,020	-
Transfers in	<u>7,246,226</u>	<u>7,246,226</u>	<u>7,246,226</u>	<u>-</u>
Total other financing sources (uses)	<u>7,246,226</u>	<u>7,343,246</u>	<u>7,343,246</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(9,735,820)	(9,846,124)	(5,385,015)	4,461,109
FUND BALANCES, BEGINNING	<u>9,413,285</u>	<u>9,413,285</u>	<u>9,413,285</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (322,535)</u>	<u>\$ (432,839)</u>	<u>\$ 4,028,270</u>	<u>\$ 4,461,109</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, 2024

Measurement Date December 31,	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
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	2023
\$	3,446,531	\$ 3,505,661	\$ 3,736,461	\$ 4,458,695	\$ 4,513,911	\$ 5,028,075
	8,233,171	8,751,553	9,322,572	10,004,856	10,617,046	11,426,306
	-	-	-	-	515,075	-
	-	-	7,646,359	118,490	-	-
	(206,175)	(332,890)	953,760	(54,918)	1,084,812	1,731,573
	<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>	<u>(6,720,171)</u>
	6,309,927	6,823,383	16,548,884	7,952,458	10,252,862	11,465,783
	<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>148,616,611</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>	<u>160,082,394</u>
\$	2,918,764	\$ 3,116,179	\$ 3,878,638	\$ 3,814,206	\$ 5,011,758	\$ 4,717,850
	1,854,022	1,961,624	2,165,206	2,198,347	2,428,623	2,763,626
	(1,781,292)	15,292,840	11,193,173	26,383,132	(8,650,653)	15,245,908
	(5,163,600)	(5,100,941)	(5,110,268)	(6,574,665)	(6,477,982)	(6,720,171)
	(74,798)	(82,552)	(88,105)	(79,078)	(81,255)	(80,764)
	<u>(7,037)</u>	<u>19,294</u>	<u>38,983</u>	<u>17,234</u>	<u>258,084</u>	<u>88,448</u>
	(2,253,941)	15,206,444	12,077,627	25,759,176	(7,511,425)	16,014,897
	<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>138,655,850</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>154,670,747</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>	<u>5,411,647</u>
	87.00%	95.14%	92.33%	105.64%	93.30%	96.62%
\$	26,486,030	\$ 28,023,204	\$ 30,858,734	\$ 30,881,924	\$ 33,393,267	\$ 39,480,367
	52.54%	19.74%	32.42%	-25.27%	29.83%	13.71%

ELLIS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Fiscal Year Ended September 30,	2015	2016	2017	2018
Actuarially determined contribution	\$ 2,366,059	\$ 2,483,497	\$ 2,794,870	\$ 2,918,764
Contributions in relation to the actuarially determined contribution	<u>(2,366,059)</u>	<u>(2,483,497)</u>	<u>(2,810,120)</u>	<u>(2,918,764)</u>
Contribution deficiency (excess)	-	-	(15,250)	-
Covered payroll	\$ 22,728,639	\$ 24,229,151	\$ 259,264	\$ 264,860
Contributions as a percentage of covered payroll	10.4%	10.3%	10.8%	11.0%

2019	2020	2021	2022	2023	2024
\$ 3,116,179	\$ 3,573,441	\$ 3,470,248	\$ 3,685,299	\$ 4,402,061	\$ 4,802,110
<u>(3,116,179)</u>	<u>(3,878,637)</u>	<u>(3,814,206)</u>	<u>(3,685,299)</u>	<u>(4,717,850)</u>	<u>(5,102,110)</u>
-	(305,196)	(343,958)	-	(315,789)	(300,000)
\$ 28,023,204	\$ 30,858,734	\$ 31,404,960	\$ 37,072,380	\$ 39,480,367	\$ 37,072,380
11.1%	12.6%	12.1%	11.9%	11.9%	13.8%

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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, 2024

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31st and become effective in January, 13 months later.
<u>Methods and assumptions used to determine contributions rates:</u>	
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	15.8 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees 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 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 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. 2023: Employer contributions reflect that a 1% flat COLA was adopted

ELLIS COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Measurement Date December 31,	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total OPEB Liability (asset)			
Service cost	\$ 1,133,590	\$ 1,320,443	\$ 1,311,687
Interest on total OPEB liability	626,779	648,800	738,787
Changes of benefit terms	-	-	-
Changes of assumptions	-	4,011	(3,077,083)
Difference between expected and actual experience of the total OPEB liability	1,549,252	(1,348,048)	2,569,022
Benefit payments	<u>(232,379)</u>	<u>(273,106)</u>	<u>(344,126)</u>
Net change in total OPEB liability	3,077,242	352,100	1,198,287
Total OPEB liability - beginning	<u>16,000,287</u>	<u>19,077,529</u>	<u>19,429,629</u>
Total OPEB liability - ending	<u>\$ 19,077,529</u>	<u>\$ 19,429,629</u>	<u>\$ 20,627,916</u>
Covered-employee payroll	\$ 21,472,469	\$ 25,372,966	\$ 26,449,747
Total OPEB liability (asset) as a percentage of covered-employee payroll	88.85%	76.58%	77.99%

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

2020	2021	2022	2023
\$ 1,195,814	\$ 1,359,127	\$ 1,240,012	\$ 956,336
579,078	504,696	369,844	650,939
-	(1,632,934)	-	-
(6,500)	(2,431,414)	(93,007)	5,179,011
2,740,168	(2,397,856)	(4,872,716)	(1,459,916)
<u>(336,889)</u>	<u>(488,683)</u>	<u>(464,581)</u>	<u>(595,367)</u>
4,171,671	(5,087,064)	(3,820,448)	4,731,003
<u>20,627,916</u>	<u>24,799,587</u>	<u>19,712,523</u>	<u>15,892,075</u>
<u>\$ 24,799,587</u>	<u>\$ 19,712,523</u>	<u>\$ 15,892,075</u>	<u>\$ 20,623,078</u>
\$ 27,522,086	\$ 28,901,873	\$ 32,330,101	\$ 35,010,713
90.11%	68.21%	49.16%	58.91%

ELLIS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2024

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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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure 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.

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.

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.

SB22 Funds

These funds are used to account for the revenues and expenses related to the SB22 grant for the Sheriff's and District Attorney's Offices.

DEBT SERVICE FUND

2007 Bonds Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and costs related to its General Obligation Refunding Bonds.

CAPITAL PROJECTS FUNDS

The **Capital Projects Fund** accounts for all resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Right of Way Fund - This fund is used to finance the acquisition, maintenance, and improvement of public rights of way, primarily funded through property taxes.

Road District Funds - These funds are used to account for the maintenance and repair of county roads, primarily funded through property taxes.

Road Improvement Fund - This fund is used to account for the maintenance and repair of county roads, primarily funded through property taxes and other restricted revenues.

2019 Construction Project Fund - This fund is used to account for various capital projects funded by the 2019 Series bonds.

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue			
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4
ASSETS				
Cash and investments	\$ 2,957,123	\$ 2,910,394	\$ 1,127,370	\$ 2,278,649
Taxes receivable	24,015	24,316	24,015	24,015
Other receivables	-	-	-	-
Prepaid items	-	-	275	-
Total assets	2,981,138	2,934,710	1,151,660	2,302,664
LIABILITIES				
Accounts payable	67,711	24,167	36,892	75,081
Accrued wages liabilities	50,378	46,623	56,976	57,278
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	118,089	70,790	93,868	132,359
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	22,975	23,010	23,090	23,005
Total deferred inflows of resources	22,975	23,010	23,090	23,005
FUND BALANCE				
Restricted for:				
Road and bridge	2,840,074	2,840,910	1,034,702	2,147,300
Public safety	-	-	-	-
Law enforcement	-	-	-	-
Technology and security	-	-	-	-
Records management	-	-	-	-
Other statutorily restricted funds	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	2,840,074	2,840,910	1,034,702	2,147,300
Total liabilities, deferred inflows of resources and fund balances	\$ 2,981,138	\$ 2,934,710	\$ 1,151,660	\$ 2,302,664

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
\$ 3,593,422	\$ 1,034,641	\$ 944,850	\$ 1,865,943	\$ 460,487	\$ 191,167	\$ 247,165
39,282	39,282	39,282	39,282	-	-	-
-	-	-	-	-	10	268
-	1,990	-	-	-	-	-
<u>3,632,704</u>	<u>1,075,913</u>	<u>984,132</u>	<u>1,905,225</u>	<u>460,487</u>	<u>191,177</u>	<u>247,433</u>
240,708	190,564	83,844	395,190	-	-	-
-	-	-	-	-	-	-
46,890	46,890	46,890	37,872	-	-	-
-	-	-	-	-	-	-
<u>287,598</u>	<u>237,454</u>	<u>130,734</u>	<u>433,062</u>	<u>-</u>	<u>-</u>	<u>-</u>
37,488	37,488	37,488	37,488	-	-	-
<u>37,488</u>	<u>37,488</u>	<u>37,488</u>	<u>37,488</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,307,618	800,971	815,910	1,434,675	460,487	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	247,433
-	-	-	-	-	191,177	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,307,618</u>	<u>800,971</u>	<u>815,910</u>	<u>1,434,675</u>	<u>460,487</u>	<u>191,177</u>	<u>247,433</u>
<u>\$ 3,632,704</u>	<u>\$ 1,075,913</u>	<u>\$ 984,132</u>	<u>\$ 1,905,225</u>	<u>\$ 460,487</u>	<u>\$ 191,177</u>	<u>\$ 247,433</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue			
	County & District Court Technology	District Court Records Technology	Jury	Law Library
ASSETS				
Cash and investments	\$ 51,257	\$ 258,634	\$ 48,587	\$ 76,736
Taxes receivable	-	-	4,834	10,898
Other receivables	32	20	-	-
Prepaid items	-	-	-	-
Total assets	<u>51,289</u>	<u>258,654</u>	<u>53,421</u>	<u>87,634</u>
LIABILITIES				
Accounts payable	-	-	11,619	3,693
Accrued wages liabilities	-	-	-	6,062
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>11,619</u>	<u>9,755</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	2,856	3,766
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,856</u>	<u>3,766</u>
FUND BALANCE				
Restricted for:				
Road and bridge	-	-	-	-
Public safety	-	-	-	-
Law enforcement	-	-	-	-
Technology and security	51,289	258,654	-	-
Records management	-	-	-	-
Other statutorily restricted funds	-	-	38,946	74,113
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	<u>51,289</u>	<u>258,654</u>	<u>38,946</u>	<u>74,113</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 51,289</u>	<u>\$ 258,654</u>	<u>\$ 53,421</u>	<u>\$ 87,634</u>

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue			
	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture
ASSETS				
Cash and investments	\$ 2,740,704	\$ 995,603	\$ 571,661	\$ 704,218
Taxes receivable	-	-	-	-
Other receivables	4,270	1,728	1,612	-
Prepaid items	-	-	-	-
Total assets	<u>2,744,974</u>	<u>997,331</u>	<u>573,273</u>	<u>704,218</u>
LIABILITIES				
Accounts payable	15,936	-	-	-
Accrued wages liabilities	1,599	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>17,535</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	-	-	-	-
Law enforcement	-	-	-	704,218
Technology and security	-	-	573,273	-
Records management	2,727,439	997,331	-	-
Other statutorily restricted funds	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Assigned:				
Capital projects	-	-	-	-
Total fund balances	<u>2,727,439</u>	<u>997,331</u>	<u>573,273</u>	<u>704,218</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,744,974</u>	<u>\$ 997,331</u>	<u>\$ 573,273</u>	<u>\$ 704,218</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
\$ 217,803	\$ 2,036,333	\$ 227,533	\$ 152,963	\$ 48,575	\$ 79,130	\$ 203,714
-	-	-	-	-	-	-
315	4,210	350	-	51	302	1,200
-	-	-	-	-	-	-
<u>218,118</u>	<u>2,040,543</u>	<u>227,883</u>	<u>152,963</u>	<u>48,626</u>	<u>79,432</u>	<u>204,914</u>
-	-	188	1,311	-	-	-
-	-	586	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>774</u>	<u>1,311</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	227,109	-	-	79,432	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
218,118	2,040,543	-	-	48,626	-	204,914
-	-	-	151,652	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>218,118</u>	<u>2,040,543</u>	<u>227,109</u>	<u>151,652</u>	<u>48,626</u>	<u>79,432</u>	<u>204,914</u>
<u>\$ 218,118</u>	<u>\$ 2,040,543</u>	<u>\$ 227,883</u>	<u>\$ 152,963</u>	<u>\$ 48,626</u>	<u>\$ 79,432</u>	<u>\$ 204,914</u>

ELLIS COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue				
	LEOSE Constable Pct 2	LEOSE Constable Pct 3	LEOSE Constable Pct 4	Language Access Fund	LEOSE Sheriff
ASSETS					
Cash and investments	\$ 2,942	\$ 1,204	\$ 2,419	\$ 41,164	\$ 21,472
Taxes receivable	-	-	-	-	-
Other receivables	-	-	-	192	-
Prepaid items	-	-	-	-	-
Total assets	<u>2,942</u>	<u>1,204</u>	<u>2,419</u>	<u>41,356</u>	<u>21,472</u>
LIABILITIES					
Accounts payable	-	-	-	-	-
Accrued wages liabilities	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<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>	<u>-</u>
FUND BALANCE					
Restricted for:					
Road and bridge	-	-	-	-	-
Public safety	2,942	1,204	2,419	-	-
Law enforcement	-	-	-	-	21,472
Technology and security	-	-	-	41,356	-
Records management	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Total fund balances	<u>2,942</u>	<u>1,204</u>	<u>2,419</u>	<u>41,356</u>	<u>21,472</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,942</u>	<u>\$ 1,204</u>	<u>\$ 2,419</u>	<u>\$ 41,356</u>	<u>\$ 21,472</u>

Special Revenue				Debt Service	Capital Projects		
LEOSE District Attorney	Juvenile Probation Fees	SB22 Sheriff Grant	SB22 District Attorney Grant	2007 Debt Service	Right of Way	Road District #1 Fees	Road District #5 Fees
\$ 1,913	\$ 83,120	\$ 506,747	\$ 29,113	\$ 552,960	\$ 443,116	\$ 951,994	\$ 16,920
-	-	-	-	115,281	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,913</u>	<u>83,120</u>	<u>506,747</u>	<u>29,113</u>	<u>668,241</u>	<u>443,116</u>	<u>951,994</u>	<u>16,920</u>
-	-	309,479	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	<u>197,268</u>	<u>29,113</u>	-	-	-	-
-	-	<u>506,747</u>	<u>29,113</u>	-	-	-	-
-	-	-	-	<u>103,544</u>	-	-	-
-	-	-	-	<u>103,544</u>	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	83,120	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,913	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	564,697	-	-	-
-	-	-	-	-	443,116	951,994	16,920
<u>1,913</u>	<u>83,120</u>	<u>-</u>	<u>-</u>	<u>564,697</u>	<u>443,116</u>	<u>951,994</u>	<u>16,920</u>
\$ <u>1,913</u>	\$ <u>83,120</u>	\$ <u>506,747</u>	\$ <u>29,113</u>	\$ <u>668,241</u>	\$ <u>443,116</u>	\$ <u>951,994</u>	\$ <u>16,920</u>

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ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Capital Projects			Total Nonmajor Governmental Funds
	Road District #16 Fees	Road Improvement Fund	2019 Construction Project Fund	
ASSETS				
Cash and investments	\$ 220,915	\$ 2,217,272	\$ -	\$ 32,640,300
Taxes receivable	-	9,341	-	393,843
Other receivables	-	-	-	24,711
Prepaid items	-	-	-	2,265
Total assets	<u>220,915</u>	<u>2,226,613</u>	<u>-</u>	<u>33,061,119</u>
LIABILITIES				
Accounts payable	-	-	-	1,476,316
Accrued wages liabilities	-	-	-	220,071
Due to other governments	-	-	-	178,542
Unearned revenue	-	-	-	226,381
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,101,310</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	8,910	-	361,108
Total deferred inflows of resources	<u>-</u>	<u>8,910</u>	<u>-</u>	<u>361,108</u>
FUND BALANCE				
Restricted for:				
Road and bridge	-	-	-	15,682,647
Public safety	-	-	-	314,798
Law enforcement	-	-	-	2,319,134
Technology and security	-	-	-	1,172,005
Records management	-	-	-	6,428,148
Other statutorily restricted funds	-	-	-	266,624
Capital projects	-	2,217,703	-	2,217,703
Debt service	-	-	-	564,697
Assigned:				
Capital projects	<u>220,915</u>	<u>-</u>	<u>-</u>	<u>1,632,945</u>
Total fund balances	<u>220,915</u>	<u>2,217,703</u>	<u>-</u>	<u>30,598,701</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 220,915</u>	<u>\$ 2,226,613</u>	<u>\$ -</u>	<u>\$ 33,061,119</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue			
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4
REVENUES				
Taxes	\$ 1,064,624	\$ 1,064,925	\$ 1,064,624	\$ 1,064,624
Intergovernmental	58,194	73,586	40,317	40,317
Licenses and permits	686,465	672,166	917,899	679,934
Fees of office	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	166,964	150,071	84,180	161,815
Other	2,590	-	1,568	19,783
Total revenues	<u>1,978,837</u>	<u>1,960,748</u>	<u>2,108,588</u>	<u>1,966,473</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Roads and highways	1,672,962	1,277,556	1,878,690	1,714,094
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	132,004	115,537	572,116	1,000,522
Total expenditures	<u>1,804,966</u>	<u>1,393,093</u>	<u>2,450,806</u>	<u>2,714,616</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>173,871</u>	<u>567,655</u>	<u>(342,218)</u>	<u>(748,143)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	48,886	-	71,551	205,111
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>48,886</u>	<u>-</u>	<u>71,551</u>	<u>205,111</u>
NET CHANGE IN FUND BALANCE	222,757	567,655	(270,667)	(543,032)
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	2,617,317	2,273,255	1,305,369	2,690,332
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
FUND BALANCE, BEGINNING	<u>2,617,317</u>	<u>2,273,255</u>	<u>1,305,369</u>	<u>2,690,332</u>
FUND BALANCE, ENDING	<u>\$ 2,840,074</u>	<u>\$ 2,840,910</u>	<u>\$ 1,034,702</u>	<u>\$ 2,147,300</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
\$ 1,524,065	\$ 1,543,566	\$ 1,543,566	\$ 1,552,344	\$ -	\$ -	\$ -
152,670	688	246	243,117	44,607	-	-
-	-	-	-	-	-	-
-	-	-	-	-	970	14,250
-	-	-	-	-	-	-
206,875	84,106	77,086	115,604	24,105	9,800	12,030
-	-	-	-	-	-	-
<u>1,883,610</u>	<u>1,628,360</u>	<u>1,620,898</u>	<u>1,911,065</u>	<u>68,712</u>	<u>10,770</u>	<u>26,280</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,332,749	917,188	949,929	1,601,003	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,914	557,188	375,630	93,414	-	-	-
<u>1,336,663</u>	<u>1,474,376</u>	<u>1,325,559</u>	<u>1,694,417</u>	<u>-</u>	<u>-</u>	<u>-</u>
546,947	153,984	295,339	216,648	68,712	10,770	26,280
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
546,947	153,984	295,339	216,648	68,712	10,770	26,280
2,760,671	646,987	520,571	1,218,027	391,775	180,407	221,153
-	-	-	-	-	-	-
<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>\$ 3,307,618</u>	<u>\$ 800,971</u>	<u>\$ 815,910</u>	<u>\$ 1,434,675</u>	<u>\$ 460,487</u>	<u>\$ 191,177</u>	<u>\$ 247,433</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue			
	County & District Court Technology	District Court Records Technology	Jury	Law Library
REVENUES				
Taxes	\$ -	\$ -	\$ 133,652	\$ 4,798
Intergovernmental	-	-	248,782	-
Licenses and permits	-	-	-	-
Fees of office	5,143	3,365	48,434	170,783
Fines and forfeitures	-	-	-	-
Investment earnings	1,375	13,191	4,802	-
Other	-	-	236	7,588
Total revenues	<u>6,518</u>	<u>16,556</u>	<u>435,906</u>	<u>183,169</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	-	-	467,468	299,397
Public safety	-	-	-	-
Roads and highways	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	1,542
Total expenditures	<u>-</u>	<u>-</u>	<u>467,468</u>	<u>300,939</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,518</u>	<u>16,556</u>	<u>(31,562)</u>	<u>(117,770)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	170,377
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,377</u>
NET CHANGE IN FUND BALANCE	6,518	16,556	(31,562)	52,607
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	44,771	242,098	70,508	21,506
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
FUND BALANCE, BEGINNING	<u>44,771</u>	<u>242,098</u>	<u>70,508</u>	<u>21,506</u>
FUND BALANCE, ENDING	<u>\$ 51,289</u>	<u>\$ 258,654</u>	<u>\$ 38,946</u>	<u>\$ 74,113</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	641,025	30,701	-	25,591	-	-
7,952	29,607	15,866	9,536	21,133	-	38
123	-	-	-	-	-	-
<u>8,075</u>	<u>670,632</u>	<u>46,567</u>	<u>9,536</u>	<u>46,724</u>	<u>-</u>	<u>38</u>
-	-	-	-	-	-	-
136	849,956	487	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>136</u>	<u>849,956</u>	<u>487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,939</u>	<u>(179,324)</u>	<u>46,080</u>	<u>9,536</u>	<u>46,724</u>	<u>-</u>	<u>38</u>
-	-	5,928	-	16,798	-	-
-	-	-	-	-	-	-
-	-	<u>5,928</u>	-	<u>16,798</u>	-	-
7,939	(179,324)	52,008	9,536	63,522	-	38
140,567	594,656	280,816	175,198	365,406	181	1,473
-	-	-	-	-	-	-
<u>140,567</u>	<u>594,656</u>	<u>280,816</u>	<u>175,198</u>	<u>365,406</u>	<u>181</u>	<u>1,473</u>
<u>\$ 148,506</u>	<u>\$ 415,332</u>	<u>\$ 332,824</u>	<u>\$ 184,734</u>	<u>\$ 428,928</u>	<u>\$ 181</u>	<u>\$ 1,511</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue			
	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Licenses and permits	-	-	-	-
Fees of office	415,444	127,337	127,156	-
Fines and forfeitures	-	-	-	116,193
Investment earnings	131,735	47,467	24,211	33,225
Other	-	2,228	-	-
Total revenues	<u>547,179</u>	<u>177,032</u>	<u>151,367</u>	<u>149,418</u>
EXPENDITURES				
General government	105,911	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Roads and highways	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	336	-
Total expenditures	<u>105,911</u>	<u>-</u>	<u>336</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>441,268</u>	<u>177,032</u>	<u>151,031</u>	<u>149,418</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	550
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>550</u>
NET CHANGE IN FUND BALANCE	441,268	177,032	151,031	149,968
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	2,286,171	820,299	422,242	554,250
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	-
FUND BALANCE, BEGINNING	<u>2,286,171</u>	<u>820,299</u>	<u>422,242</u>	<u>554,250</u>
FUND BALANCE, ENDING	<u>\$ 2,727,439</u>	<u>\$ 997,331</u>	<u>\$ 573,273</u>	<u>\$ 704,218</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
38,986	412,230	57,948	33,861	9,987	15,037	86,394
-	-	-	-	-	-	-
5,550	97,553	5,851	919	1,256	1,960	4,440
-	-	-	-	-	-	-
<u>44,536</u>	<u>509,783</u>	<u>63,799</u>	<u>34,780</u>	<u>11,243</u>	<u>16,997</u>	<u>90,834</u>
-	359,824	-	46,197	6,007	-	-
-	-	-	-	-	-	-
-	-	9,774	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,521	-	-	-	-
<u>-</u>	<u>359,824</u>	<u>13,295</u>	<u>46,197</u>	<u>6,007</u>	<u>-</u>	<u>-</u>
<u>44,536</u>	<u>149,959</u>	<u>50,504</u>	<u>(11,417)</u>	<u>5,236</u>	<u>16,997</u>	<u>90,834</u>
-	-	-	-	-	-	-
-	-	-	123,821	-	-	-
-	-	-	<u>123,821</u>	-	-	-
44,536	149,959	50,504	112,404	5,236	16,997	90,834
173,582	1,890,584	176,605	39,248	43,390	62,435	114,080
-	-	-	-	-	-	-
<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>\$ 218,118</u>	<u>\$ 2,040,543</u>	<u>\$ 227,109</u>	<u>\$ 151,652</u>	<u>\$ 48,626</u>	<u>\$ 79,432</u>	<u>\$ 204,914</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue				
	LEOSE Constable Pct 2	LEOSE Constable Pct 3	LEOSE Constable Pct 4	Language Access Fund	LEOSE Sheriff
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,653	-	1,545	-	27,140
Licenses and permits	-	-	-	-	-
Fees of office	-	-	-	26,818	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>1,653</u>	<u>-</u>	<u>1,545</u>	<u>26,818</u>	<u>27,140</u>
EXPENDITURES					
General government	-	-	-	900	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	6,028
Roads and highways	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>900</u>	<u>6,028</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,653</u>	<u>-</u>	<u>1,545</u>	<u>25,918</u>	<u>21,112</u>
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,653	-	1,545	25,918	21,112
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	1,289	1,204	874	15,438	360
ADJUSTMENTS					
Change in financial reporting entity	-	-	-	-	-
FUND BALANCE, BEGINNING	<u>1,289</u>	<u>1,204</u>	<u>874</u>	<u>15,438</u>	<u>360</u>
FUND BALANCE, ENDING	<u>\$ 2,942</u>	<u>\$ 1,204</u>	<u>\$ 2,419</u>	<u>\$ 41,356</u>	<u>\$ 21,472</u>

*Previously a nonmajor fund.

Special Revenue				Debt Service	Capital Projects			
LEOSE District Attorney	Juvenile Probation Fees	SB22 Sheriff's Grant	SB22 District Attorney Grant	2007 Debt Service	Right of Way	Permanent Improvement*	Road District #1 Fees	Road District #5 Fees
\$ -	\$ -	\$ -	\$ -	\$3,362,316	\$ -		\$ -	\$ -
2,298	-	309,479	248,099	-	-		-	-
-	-	-	-	-	-		-	-
-	4,942	-	-	-	-		-	-
-	-	-	-	-	-		-	-
-	-	-	-	45,092	4,538		50,748	903
-	-	-	-	-	-		-	-
<u>2,298</u>	<u>4,942</u>	<u>309,479</u>	<u>248,099</u>	<u>3,407,408</u>	<u>4,538</u>		<u>50,748</u>	<u>903</u>
-	1,684	-	-	-	-		-	-
-	-	-	248,099	-	-		-	-
404	-	239,030	-	-	-		-	-
-	-	-	-	-	-		-	-
-	-	67,196	-	2,495,000	-		-	-
-	-	3,253	-	916,263	-		-	-
-	-	-	-	-	-		-	-
<u>404</u>	<u>1,684</u>	<u>309,479</u>	<u>248,099</u>	<u>3,411,263</u>	<u>-</u>		<u>-</u>	<u>-</u>
<u>1,894</u>	<u>3,258</u>	<u>-</u>	<u>-</u>	<u>(3,855)</u>	<u>4,538</u>		<u>50,748</u>	<u>903</u>
-	-	-	-	-	-		-	-
-	-	-	-	-	279,788		-	-
-	-	-	-	-	279,788		-	-
1,894	3,258	-	-	(3,855)	284,326		50,748	903
19	79,862	-	-	568,552	158,790	9,413,285	901,246	16,017
-	-	-	-	-	-	(9,413,285)	-	-
<u>19</u>	<u>79,862</u>	<u>-</u>	<u>-</u>	<u>568,552</u>	<u>158,790</u>	<u>-</u>	<u>901,246</u>	<u>16,017</u>
<u>\$ 1,913</u>	<u>\$ 83,120</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 564,697</u>	<u>\$ 443,116</u>	<u>\$ -</u>	<u>\$ 951,994</u>	<u>\$ 16,920</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, 2024

	Capital Projects			Total Nonmajor Governmental Funds
	Road District #16 Fees	Road Improvement Fund	2019 Construction Project Fund	
REVENUES				
Taxes	\$ -	\$ 420,816	\$ -	\$ 14,343,920
Intergovernmental	-	-	-	1,492,738
Licenses and permits	-	-	-	2,956,464
Fees of office	-	-	-	1,599,085
Fines and forfeitures	-	-	-	813,510
Investment earnings	11,776	119,044	66,885	1,849,289
Other	-	3,040	-	37,156
Total revenues	<u>11,776</u>	<u>542,900</u>	<u>66,885</u>	<u>23,092,162</u>
EXPENDITURES				
General government	-	-	-	520,523
Judicial	-	-	-	1,865,543
Public safety	-	-	-	255,236
Roads and highways	-	-	-	11,344,171
Debt service:				
Principal	-	-	-	2,562,196
Interest	-	-	-	919,516
Capital outlay	-	286,713	2,576,767	5,719,204
Total expenditures	<u>-</u>	<u>286,713</u>	<u>2,576,767</u>	<u>23,186,389</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,776</u>	<u>256,187</u>	<u>(2,509,882)</u>	<u>(94,227)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	348,824
Transfers in	-	-	-	573,986
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>922,810</u>
NET CHANGE IN FUND BALANCE	11,776	256,187	(2,509,882)	828,583
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	209,139	1,961,516	2,509,882	39,183,403
ADJUSTMENTS				
Change in financial reporting entity	-	-	-	(9,413,285)
FUND BALANCE, BEGINNING	<u>209,139</u>	<u>1,961,516</u>	<u>2,509,882</u>	<u>29,770,118</u>
FUND BALANCE, ENDING	<u>\$ 220,915</u>	<u>\$ 2,217,703</u>	<u>\$ -</u>	<u>\$ 30,598,701</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,047,959	\$ 1,047,959	\$ 1,064,624	\$ 16,665
Intergovernmental	47,500	47,500	58,194	10,694
Licenses and permits	625,000	625,000	686,465	61,465
Investment earnings	110,329	110,329	166,964	56,635
Other	-	-	2,590	2,590
Total revenues	<u>1,830,788</u>	<u>1,830,788</u>	<u>1,978,837</u>	<u>148,049</u>
EXPENDITURES				
Roads and highways	3,931,444	3,931,444	1,672,962	2,258,482
Capital outlay	<u>282,000</u>	<u>282,000</u>	<u>132,004</u>	<u>149,996</u>
Total expenditures	<u>4,213,444</u>	<u>4,213,444</u>	<u>1,804,966</u>	<u>2,408,478</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,382,656)</u>	<u>(2,382,656)</u>	<u>173,871</u>	<u>2,556,527</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	48,886	48,886
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>48,886</u>	<u>48,886</u>
NET CHANGE IN FUND BALANCES	(2,382,656)	(2,382,656)	222,757	2,605,413
FUND BALANCES, BEGINNING	<u>2,617,317</u>	<u>2,617,317</u>	<u>2,617,317</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 234,661</u>	<u>\$ 234,661</u>	<u>\$ 2,840,074</u>	<u>\$ 2,605,413</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,047,959	\$ 1,047,959	\$ 1,064,925	\$ 16,966
Intergovernmental	147,500	147,500	73,586	(73,914)
Licenses and permits	560,000	560,000	672,166	112,166
Investment earnings	<u>90,761</u>	<u>90,761</u>	<u>150,071</u>	<u>59,310</u>
Total revenues	<u>1,846,220</u>	<u>1,846,220</u>	<u>1,960,748</u>	<u>114,528</u>
EXPENDITURES				
Roads and highways	3,955,101	3,955,101	1,277,556	2,677,545
Capital outlay	<u>-</u>	<u>-</u>	<u>115,537</u>	<u>(115,537)</u>
Total expenditures	<u>3,955,101</u>	<u>3,955,101</u>	<u>1,393,093</u>	<u>2,562,008</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,108,881)</u>	<u>(2,108,881)</u>	<u>567,655</u>	<u>2,676,536</u>
NET CHANGE IN FUND BALANCES	(2,108,881)	(2,108,881)	567,655	2,676,536
FUND BALANCES, BEGINNING	<u>2,273,255</u>	<u>2,273,255</u>	<u>2,273,255</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 164,374</u>	<u>\$ 164,374</u>	<u>\$ 2,840,910</u>	<u>\$ 2,676,536</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,047,959	\$ 1,047,959	\$ 1,064,624	\$ 16,665
Intergovernmental	47,500	47,500	40,317	(7,183)
Licenses and permits	650,000	650,000	917,899	267,899
Investment earnings	74,462	74,462	84,180	9,718
Other	1,100	1,100	1,568	468
Total revenues	<u>1,821,021</u>	<u>1,821,021</u>	<u>2,108,588</u>	<u>287,567</u>
EXPENDITURES				
Roads and highways	2,768,080	2,767,580	1,878,690	888,890
Capital outlay	603,000	651,232	572,116	79,116
Total expenditures	<u>3,371,080</u>	<u>3,418,812</u>	<u>2,450,806</u>	<u>968,006</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,550,059)</u>	<u>(1,597,791)</u>	<u>(342,218)</u>	<u>1,255,573</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	47,732	71,551	23,819
Total other financing sources (uses)	<u>-</u>	<u>47,732</u>	<u>71,551</u>	<u>23,819</u>
NET CHANGE IN FUND BALANCES	(1,550,059)	(1,550,059)	(270,667)	1,279,392
FUND BALANCES, BEGINNING	<u>1,305,369</u>	<u>1,305,369</u>	<u>1,305,369</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (244,690)</u>	<u>\$ (244,690)</u>	<u>\$ 1,034,702</u>	<u>\$ 1,279,392</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,047,959	\$ 1,047,959	\$ 1,064,624	\$ 16,665
Intergovernmental	-	-	40,317	40,317
Licenses and permits	785,000	785,000	679,934	(105,066)
Investment earnings	112,664	112,664	161,815	49,151
Other	-	53,831	19,783	(34,048)
Total revenues	<u>1,945,623</u>	<u>1,999,454</u>	<u>1,966,473</u>	<u>(32,981)</u>
EXPENDITURES				
Roads and highways	4,430,480	3,742,243	1,714,094	2,028,149
Capital outlay	176,254	918,322	1,000,522	(82,200)
Total expenditures	<u>4,606,734</u>	<u>4,660,565</u>	<u>2,714,616</u>	<u>1,945,949</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,661,111)</u>	<u>(2,661,111)</u>	<u>(748,143)</u>	<u>1,912,968</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	205,111	205,111
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>205,111</u>	<u>205,111</u>
NET CHANGE IN FUND BALANCES	(2,661,111)	(2,661,111)	(543,032)	2,118,079
FUND BALANCES, BEGINNING	<u>2,690,332</u>	<u>2,690,332</u>	<u>2,690,332</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 29,221</u>	<u>\$ 29,221</u>	<u>\$ 2,147,300</u>	<u>\$ 2,118,079</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,486,741	\$ 1,486,741	\$ 1,524,065	\$ 37,324
Intergovernmental	140,100	140,100	152,670	12,570
Investment earnings	<u>107,988</u>	<u>107,988</u>	<u>206,875</u>	<u>98,887</u>
Total revenues	<u>1,734,829</u>	<u>1,734,829</u>	<u>1,883,610</u>	<u>148,781</u>
EXPENDITURES				
Roads and highways	4,332,253	4,332,253	1,332,749	2,999,504
Capital outlay	<u>250,000</u>	<u>250,000</u>	<u>3,914</u>	<u>246,086</u>
Total expenditures	<u>4,582,253</u>	<u>4,582,253</u>	<u>1,336,663</u>	<u>3,245,590</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,847,424)</u>	<u>(2,847,424)</u>	<u>546,947</u>	<u>3,394,371</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>78,625</u>	<u>78,625</u>	<u>-</u>	<u>(78,625)</u>
Total other financing sources (uses)	<u>78,625</u>	<u>78,625</u>	<u>-</u>	<u>(78,625)</u>
NET CHANGE IN FUND BALANCES	(2,768,799)	(2,768,799)	546,947	3,315,746
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>2,760,671</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (2,768,799)</u>	<u>\$ (2,768,799)</u>	<u>\$ 3,307,618</u>	<u>\$ 6,076,417</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,486,741	\$ 1,486,741	\$ 1,543,566	\$ 56,825
Intergovernmental	15,099	15,099	688	(14,411)
Investment earnings	40,056	40,056	84,106	44,050
Total revenues	<u>1,541,896</u>	<u>1,541,896</u>	<u>1,628,360</u>	<u>86,464</u>
EXPENDITURES				
Roads and highways	2,283,522	1,580,522	917,188	663,334
Capital outlay	89,484	792,484	557,188	235,296
Total expenditures	<u>2,373,006</u>	<u>2,373,006</u>	<u>1,474,376</u>	<u>898,630</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(831,110)</u>	<u>(831,110)</u>	<u>153,984</u>	<u>985,094</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	(752,475)	(752,475)	153,984	906,459
FUND BALANCES, BEGINNING	<u>646,987</u>	<u>646,987</u>	<u>646,987</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (105,488)</u>	<u>\$ (105,488)</u>	<u>\$ 800,971</u>	<u>\$ 906,459</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,486,741	\$ 1,486,741	\$ 1,543,566	\$ 56,825
Intergovernmental	15,100	15,346	246	(15,100)
Investment earnings	<u>44,351</u>	<u>44,351</u>	<u>77,086</u>	<u>32,735</u>
Total revenues	<u>1,546,192</u>	<u>1,546,438</u>	<u>1,620,898</u>	<u>74,460</u>
EXPENDITURES				
Roads and highways	1,861,351	1,861,597	949,929	911,668
Capital outlay	<u>400,000</u>	<u>400,000</u>	<u>375,630</u>	<u>24,370</u>
Total expenditures	<u>2,261,351</u>	<u>2,261,597</u>	<u>1,325,559</u>	<u>936,038</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(715,159)</u>	<u>(715,159)</u>	<u>295,339</u>	<u>1,010,498</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	78,650	78,650	-	(78,650)
Transfers out	<u>(37,989)</u>	<u>(37,989)</u>	<u>-</u>	<u>37,989</u>
Total other financing sources (uses)	<u>40,661</u>	<u>40,661</u>	<u>-</u>	<u>(40,661)</u>
NET CHANGE IN FUND BALANCES	(674,498)	(674,498)	295,339	969,837
FUND BALANCES, BEGINNING	<u>520,571</u>	<u>520,571</u>	<u>520,571</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (153,927)</u>	<u>\$ (153,927)</u>	<u>\$ 815,910</u>	<u>\$ 969,837</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 1,486,741	\$ 1,486,741	\$ 1,552,344	\$ 65,603
Intergovernmental	95,100	95,100	243,117	148,017
Investment earnings	63,990	63,990	115,604	51,614
Total revenues	<u>1,645,831</u>	<u>1,645,831</u>	<u>1,911,065</u>	<u>265,234</u>
EXPENDITURES				
Roads and highways	2,993,625	2,993,625	1,601,003	1,392,622
Capital outlay	100,000	100,000	93,414	6,586
Total expenditures	<u>3,093,625</u>	<u>3,093,625</u>	<u>1,694,417</u>	<u>1,399,208</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,447,794)</u>	<u>(1,447,794)</u>	<u>216,648</u>	<u>1,664,442</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	(1,369,159)	(1,369,159)	216,648	1,585,807
FUND BALANCES, BEGINNING	<u>1,218,027</u>	<u>1,218,027</u>	<u>1,218,027</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (151,132)</u>	<u>\$ (151,132)</u>	<u>\$ 1,434,675</u>	<u>\$ 1,585,807</u>

ELLIS COUNTY, TEXAS

LATERAL ROAD

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 60,400	\$ 60,400	\$ 44,607	\$ (15,793)
Investment earnings	<u>13,852</u>	<u>13,852</u>	<u>24,105</u>	<u>10,253</u>
Total revenues	<u>74,252</u>	<u>74,252</u>	<u>68,712</u>	<u>(5,540)</u>
EXPENDITURES				
Roads and highways	<u>60,400</u>	<u>60,400</u>	-	<u>60,400</u>
Total expenditures	<u>60,400</u>	<u>60,400</u>	-	<u>60,400</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>13,852</u>	<u>13,852</u>	<u>68,712</u>	<u>54,860</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(402,046)</u>	<u>(402,046)</u>	-	<u>402,046</u>
Total other financing sources (uses)	<u>(402,046)</u>	<u>(402,046)</u>	-	<u>402,046</u>
NET CHANGE IN FUND BALANCES	(388,194)	(388,194)	68,712	456,906
FUND BALANCES, BEGINNING	<u>391,775</u>	<u>391,775</u>	<u>391,775</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,581</u>	<u>\$ 3,581</u>	<u>\$ 460,487</u>	<u>\$ 456,906</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 750	\$ 750	\$ 970	\$ 220
Investment earnings	<u>6,362</u>	<u>6,362</u>	<u>9,800</u>	<u>3,438</u>
Total revenues	<u>7,112</u>	<u>7,112</u>	<u>10,770</u>	<u>3,658</u>
EXPENDITURES				
General Government	<u>186,497</u>	<u>186,497</u>	<u>-</u>	<u>186,497</u>
Total expenditures	<u>186,497</u>	<u>186,497</u>	<u>-</u>	<u>186,497</u>
NET CHANGE IN FUND BALANCES	(179,385)	(179,385)	10,770	190,155
FUND BALANCES, BEGINNING	<u>180,407</u>	<u>180,407</u>	<u>180,407</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,022</u>	<u>\$ 1,022</u>	<u>\$ 191,177</u>	<u>\$ 190,155</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 13,250	\$ 13,250	\$ 14,250	\$ 1,000
Investment earnings	<u>7,625</u>	<u>7,625</u>	<u>12,030</u>	<u>4,405</u>
Total revenues	<u>20,875</u>	<u>20,875</u>	<u>26,280</u>	<u>5,405</u>
EXPENDITURES				
Judicial	<u>241,234</u>	<u>241,234</u>	<u>-</u>	<u>241,234</u>
Total expenditures	<u>241,234</u>	<u>241,234</u>	<u>-</u>	<u>241,234</u>
NET CHANGE IN FUND BALANCES	(220,359)	(220,359)	26,280	246,639
FUND BALANCES, BEGINNING	<u>221,153</u>	<u>221,153</u>	<u>221,153</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 794</u>	<u>\$ 794</u>	<u>\$ 247,433</u>	<u>\$ 246,639</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 3,000	\$ 3,000	\$ 5,143	\$ 2,143
Investment earnings	-	-	1,375	1,375
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>6,518</u>	<u>3,518</u>
EXPENDITURES				
Judicial	<u>47,534</u>	<u>47,534</u>	<u>-</u>	<u>47,534</u>
Total expenditures	<u>47,534</u>	<u>47,534</u>	<u>-</u>	<u>47,534</u>
NET CHANGE IN FUND BALANCES	(44,534)	(44,534)	6,518	51,052
FUND BALANCES, BEGINNING	<u>44,771</u>	<u>44,771</u>	<u>44,771</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 51,289</u>	<u>\$ 51,052</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 1,270	\$ 1,270	\$ 3,365	\$ 2,095
Investment earnings	8,525	8,525	13,191	4,666
Total revenues	<u>9,795</u>	<u>9,795</u>	<u>16,556</u>	<u>6,761</u>
EXPENDITURES				
General Government	249,368	249,368	-	249,368
Total expenditures	<u>249,368</u>	<u>249,368</u>	<u>-</u>	<u>249,368</u>
NET CHANGE IN FUND BALANCES	(239,573)	(239,573)	16,556	256,129
FUND BALANCES, BEGINNING	<u>242,098</u>	<u>242,098</u>	<u>242,098</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,525</u>	<u>\$ 2,525</u>	<u>\$ 258,654</u>	<u>\$ 256,129</u>

ELLIS COUNTY, TEXAS

JURY

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 130,685	\$ 130,685	\$ 133,652	\$ 2,967
Intergovernmental	150,000	150,000	248,782	98,782
Fees of office	39,375	39,375	48,434	9,059
Investment earnings	2,581	2,581	4,802	2,221
Other fees	-	-	236	236
Total revenues	<u>322,641</u>	<u>322,641</u>	<u>435,906</u>	<u>113,265</u>
EXPENDITURES				
Judicial	<u>417,684</u>	<u>417,684</u>	<u>467,468</u>	<u>(49,784)</u>
Total expenditures	<u>417,684</u>	<u>417,684</u>	<u>467,468</u>	<u>(49,784)</u>
NET CHANGE IN FUND BALANCES	(95,043)	(95,043)	(31,562)	63,481
FUND BALANCES, BEGINNING	<u>70,508</u>	<u>70,508</u>	<u>70,508</u>	-
FUND BALANCES, ENDING	<u>\$ (24,535)</u>	<u>\$ (24,535)</u>	<u>\$ 38,946</u>	<u>\$ 63,481</u>

ELLIS COUNTY, TEXAS

LAW LIBRARY

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ -	\$ -	\$ 4,798	\$ 4,798
Fees of office	115,000	115,000	170,783	55,783
Other	<u>6,500</u>	<u>6,500</u>	<u>7,588</u>	<u>1,088</u>
Total revenues	<u>121,500</u>	<u>121,500</u>	<u>183,169</u>	<u>61,669</u>
EXPENDITURES				
Judicial	295,244	297,744	299,397	(1,653)
Capital outlay	<u>2,500</u>	<u>-</u>	<u>1,542</u>	<u>(1,542)</u>
Total expenditures	<u>297,744</u>	<u>297,744</u>	<u>300,939</u>	<u>(3,195)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(176,244)</u>	<u>(176,244)</u>	<u>(117,770)</u>	<u>58,474</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>170,377</u>	<u>170,377</u>	<u>170,377</u>	<u>-</u>
Total other financing sources (uses)	<u>170,377</u>	<u>170,377</u>	<u>170,377</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,867)	(5,867)	52,607	58,474
FUND BALANCES, BEGINNING	<u>21,506</u>	<u>21,506</u>	<u>21,506</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 15,639</u>	<u>\$ 15,639</u>	<u>\$ 74,113</u>	<u>\$ 58,474</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 1,300	\$ 1,300	\$ -	\$ (1,300)
Investment earnings	4,910	4,910	7,952	3,042
Other	-	-	123	123
Total revenues	<u>6,210</u>	<u>6,210</u>	<u>8,075</u>	<u>1,865</u>
EXPENDITURES				
Judicial	<u>144,617</u>	<u>144,617</u>	<u>136</u>	<u>144,481</u>
Total expenditures	<u>144,617</u>	<u>144,617</u>	<u>136</u>	<u>144,481</u>
NET CHANGE IN FUND BALANCES	(138,407)	(138,407)	7,939	146,346
FUND BALANCES, BEGINNING	<u>140,567</u>	<u>140,567</u>	<u>140,567</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,160</u>	<u>\$ 2,160</u>	<u>\$ 148,506</u>	<u>\$ 146,346</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 641,025	\$ 641,025
Investment earnings	<u>17,830</u>	<u>17,830</u>	<u>29,607</u>	<u>11,777</u>
Total revenues	<u>17,830</u>	<u>17,830</u>	<u>670,632</u>	<u>652,802</u>
EXPENDITURES				
Judicial	<u>537,194</u>	<u>537,194</u>	<u>849,956</u>	<u>(312,762)</u>
Total expenditures	<u>537,194</u>	<u>537,194</u>	<u>849,956</u>	<u>(312,762)</u>
NET CHANGE IN FUND BALANCES	(519,364)	(519,364)	(179,324)	340,040
FUND BALANCES, BEGINNING	<u>594,656</u>	<u>594,656</u>	<u>594,656</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 75,292</u>	<u>\$ 75,292</u>	<u>\$ 415,332</u>	<u>\$ 340,040</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 30,701	\$ (19,299)
Investment earnings	9,330	9,330	15,866	6,536
Total revenues	<u>59,330</u>	<u>59,330</u>	<u>46,567</u>	<u>(12,763)</u>
EXPENDITURES				
Judicial	<u>342,511</u>	<u>342,511</u>	<u>487</u>	<u>342,024</u>
Total expenditures	<u>342,511</u>	<u>342,511</u>	<u>487</u>	<u>342,024</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(283,181)</u>	<u>(283,181)</u>	<u>46,080</u>	<u>329,261</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	<u>5,000</u>	<u>5,000</u>	<u>5,928</u>	<u>928</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,928</u>	<u>928</u>
NET CHANGE IN FUND BALANCES	(278,181)	(278,181)	52,008	330,189
FUND BALANCES, BEGINNING	<u>280,816</u>	<u>280,816</u>	<u>280,816</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,635</u>	<u>\$ 2,635</u>	<u>\$ 332,824</u>	<u>\$ 330,189</u>

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 6,198	\$ 6,198	\$ 9,536	\$ 3,338
Total revenues	<u>6,198</u>	<u>6,198</u>	<u>9,536</u>	<u>3,338</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>6,198</u>	<u>6,198</u>	<u>9,536</u>	<u>3,338</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(179,853)</u>	<u>(179,853)</u>	<u>-</u>	<u>179,853</u>
Total other financing sources (uses)	<u>(179,853)</u>	<u>(179,853)</u>	<u>-</u>	<u>179,853</u>
NET CHANGE IN FUND BALANCES	<u>(173,655)</u>	<u>(173,655)</u>	<u>9,536</u>	<u>183,191</u>
FUND BALANCES, BEGINNING	<u>175,198</u>	<u>175,198</u>	<u>175,198</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,543</u>	<u>\$ 1,543</u>	<u>\$ 184,734</u>	<u>\$ 183,191</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 25,591	\$ 25,591
Investment earnings	<u>13,242</u>	<u>13,242</u>	<u>21,133</u>	<u>7,891</u>
Total revenues	<u>13,242</u>	<u>13,242</u>	<u>46,724</u>	<u>33,482</u>
EXPENDITURES				
Public safety	<u>375,279</u>	<u>375,279</u>	<u>-</u>	<u>375,279</u>
Total expenditures	<u>375,279</u>	<u>375,279</u>	<u>-</u>	<u>375,279</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(362,037)</u>	<u>(362,037)</u>	<u>46,724</u>	<u>408,761</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	<u>-</u>	<u>-</u>	<u>16,798</u>	<u>16,798</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>16,798</u>	<u>16,798</u>
NET CHANGE IN FUND BALANCES	<u>(362,037)</u>	<u>(362,037)</u>	<u>63,522</u>	<u>425,559</u>
FUND BALANCES, BEGINNING	<u>365,406</u>	<u>365,406</u>	<u>365,406</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 3,369</u>	<u>\$ 3,369</u>	<u>\$ 428,928</u>	<u>\$ 425,559</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>181</u>	<u>181</u>	<u>181</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 181</u>	<u>\$ 181</u>	<u>\$ 181</u>	<u>\$ -</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	\$ -	\$ -	\$ 38	\$ 38
Total revenues	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
EXPENDITURES				
Public safety	<u>1,467</u>	<u>1,467</u>	<u>-</u>	<u>1,467</u>
Total expenditures	<u>1,467</u>	<u>1,467</u>	<u>-</u>	<u>1,467</u>
NET CHANGE IN FUND BALANCES	(1,467)	(1,467)	38	1,505
FUND BALANCES, BEGINNING	<u>1,473</u>	<u>1,473</u>	<u>1,473</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 1,511</u>	<u>\$ 1,505</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 350,000	\$ 350,000	\$ 415,444	\$ 65,444
Investment earnings	<u>77,127</u>	<u>77,127</u>	<u>131,735</u>	<u>54,608</u>
Total revenues	<u>427,127</u>	<u>427,127</u>	<u>547,179</u>	<u>120,052</u>
EXPENDITURES				
General government	<u>2,661,719</u>	<u>2,661,719</u>	<u>105,911</u>	<u>2,555,808</u>
Total expenditures	<u>2,661,719</u>	<u>2,661,719</u>	<u>105,911</u>	<u>2,555,808</u>
NET CHANGE IN FUND BALANCES	(2,234,592)	(2,234,592)	441,268	2,675,860
FUND BALANCES, BEGINNING	<u>2,286,171</u>	<u>2,286,171</u>	<u>2,286,171</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 51,579</u>	<u>\$ 51,579</u>	<u>\$ 2,727,439</u>	<u>\$ 2,675,860</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 9,000	\$ 9,000	\$ 127,337	\$ 118,337
Investment earnings	26,210	26,210	47,467	21,257
Other	<u>1,750</u>	<u>1,750</u>	<u>2,228</u>	<u>478</u>
Total revenues	<u>36,960</u>	<u>36,960</u>	<u>177,032</u>	<u>140,072</u>
EXPENDITURES				
General government	<u>849,321</u>	<u>849,321</u>	<u>-</u>	<u>849,321</u>
Total expenditures	<u>849,321</u>	<u>849,321</u>	<u>-</u>	<u>849,321</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(812,361)</u>	<u>(812,361)</u>	<u>177,032</u>	<u>989,393</u>
NET CHANGE IN FUND BALANCES	(812,361)	(812,361)	177,032	989,393
FUND BALANCES, BEGINNING	<u>820,299</u>	<u>820,299</u>	<u>820,299</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 7,938</u>	<u>\$ 7,938</u>	<u>\$ 997,331</u>	<u>\$ 989,393</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 110,500	\$ 110,500	\$ 127,156	\$ 16,656
Investment earnings	13,206	13,206	24,211	11,005
Total revenues	<u>123,706</u>	<u>123,706</u>	<u>151,367</u>	<u>27,661</u>
EXPENDITURES				
Capital outlay	<u>521,882</u>	<u>521,882</u>	<u>336</u>	<u>521,546</u>
Total expenditures	<u>521,882</u>	<u>521,882</u>	<u>336</u>	<u>521,546</u>
NET CHANGE IN FUND BALANCES	(398,176)	(398,176)	151,031	549,207
FUND BALANCES, BEGINNING	<u>422,242</u>	<u>422,242</u>	<u>422,242</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 24,066</u>	<u>\$ 24,066</u>	<u>\$ 573,273</u>	<u>\$ 549,207</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fines and forfeitures	\$ -	\$ -	\$ 116,193	\$ 116,193
Investment earnings	<u>18,703</u>	<u>18,703</u>	<u>33,225</u>	<u>14,522</u>
Total revenues	<u>18,703</u>	<u>18,703</u>	<u>149,418</u>	<u>130,715</u>
EXPENDITURES				
Public safety	<u>567,917</u>	<u>567,917</u>	<u>-</u>	<u>567,917</u>
Total expenditures	<u>567,917</u>	<u>567,917</u>	<u>-</u>	<u>567,917</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(549,214)</u>	<u>(549,214)</u>	<u>149,418</u>	<u>698,632</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>550</u>	<u>550</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>550</u>	<u>550</u>
NET CHANGE IN FUND BALANCES	<u>(549,214)</u>	<u>(549,214)</u>	<u>149,968</u>	<u>698,632</u>
FUND BALANCES, BEGINNING	<u>554,250</u>	<u>554,250</u>	<u>554,250</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,036</u>	<u>\$ 5,036</u>	<u>\$ 704,218</u>	<u>\$ 699,182</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 25,000	\$ 25,000	\$ 38,986	\$ 13,986
Fines and forfeitures	<u>-</u>	<u>-</u>	<u>5,550</u>	<u>5,550</u>
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>44,536</u>	<u>19,536</u>
EXPENDITURES				
General government	<u>198,006</u>	<u>198,006</u>	<u>-</u>	<u>198,006</u>
Total expenditures	<u>198,006</u>	<u>198,006</u>	<u>-</u>	<u>198,006</u>
NET CHANGE IN FUND BALANCES	(173,006)	(173,006)	44,536	217,542
FUND BALANCES, BEGINNING	<u>173,582</u>	<u>173,582</u>	<u>173,582</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 576</u>	<u>\$ 576</u>	<u>\$ 218,118</u>	<u>\$ 217,542</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 350,000	\$ 350,000	\$ 412,230	\$ 62,230
Investment earnings	<u>66,221</u>	<u>66,221</u>	<u>97,553</u>	<u>31,332</u>
Total revenues	<u>416,221</u>	<u>416,221</u>	<u>509,783</u>	<u>93,562</u>
EXPENDITURES				
General government	<u>2,156,567</u>	<u>2,156,567</u>	<u>359,824</u>	<u>1,796,743</u>
Total expenditures	<u>2,156,567</u>	<u>2,156,567</u>	<u>359,824</u>	<u>1,796,743</u>
NET CHANGE IN FUND BALANCES	(1,740,346)	(1,740,346)	149,959	1,890,305
FUND BALANCES, BEGINNING	<u>1,890,584</u>	<u>1,890,584</u>	<u>1,890,584</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 150,238</u>	<u>\$ 150,238</u>	<u>\$ 2,040,543</u>	<u>\$ 1,890,305</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 60,000	\$ 60,000	\$ 57,948	\$ (2,052)
Investment earnings	-	-	5,851	5,851
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>63,799</u>	<u>3,799</u>
EXPENDITURES				
Public safety`	45,109	45,109	9,774	35,335
Debt service:				
Principal	9,222	9,222	-	9,222
Interest	516	516	-	516
Capital outlay	<u>171,166</u>	<u>171,166</u>	<u>3,521</u>	<u>167,645</u>
Total expenditures	<u>226,013</u>	<u>226,013</u>	<u>13,295</u>	<u>212,718</u>
NET CHANGE IN FUND BALANCES	<u>(166,013)</u>	<u>(166,013)</u>	<u>50,504</u>	<u>216,517</u>
FUND BALANCES, BEGINNING	<u>176,605</u>	<u>176,605</u>	<u>176,605</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 10,592</u>	<u>\$ 10,592</u>	<u>\$ 227,109</u>	<u>\$ 216,517</u>

ELLIS COUNTY, TEXAS

ELECTIONS ADMINISTRATION

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Charges for services	\$ 42,000	\$ 42,000	\$ 33,861	\$ (8,139)
Investment earnings	<u>1,622</u>	<u>1,622</u>	<u>919</u>	<u>(703)</u>
Total revenues	<u>43,622</u>	<u>43,622</u>	<u>34,780</u>	<u>(8,842)</u>
EXPENDITURES				
General government	<u>54,000</u>	<u>54,000</u>	<u>46,197</u>	<u>7,803</u>
Total expenditures	<u>54,000</u>	<u>54,000</u>	<u>46,197</u>	<u>7,803</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(10,378)	(10,378)	(11,417)	(1,039)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>123,821</u>	<u>123,821</u>	<u>123,821</u>	<u>-</u>
Total other financing sources (uses)	<u>123,821</u>	<u>123,821</u>	<u>123,821</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>113,443</u>	<u>113,443</u>	<u>112,404</u>	<u>(1,039)</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>39,248</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 113,443</u>	<u>\$ 113,443</u>	<u>\$ 151,652</u>	<u>\$ 38,209</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, 2024

	<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	\$ 9,987	\$ 987
Fees of office	-	-	1,256	1,256
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>11,243</u>	<u>2,243</u>
EXPENDITURES				
General government	<u>51,679</u>	<u>51,679</u>	<u>6,007</u>	<u>45,672</u>
Total expenditures	<u>51,679</u>	<u>51,679</u>	<u>6,007</u>	<u>45,672</u>
NET CHANGE IN FUND BALANCES	(42,679)	(42,679)	5,236	47,915
FUND BALANCES, BEGINNING	<u>43,390</u>	<u>43,390</u>	<u>43,390</u>	-
FUND BALANCES, ENDING	<u>\$ 711</u>	<u>\$ 711</u>	<u>\$ 48,626</u>	<u>\$ 47,915</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 14,000	\$ 14,000	\$ 15,037	\$ 1,037
Investment earnings	<u>-</u>	<u>-</u>	<u>1,960</u>	<u>\$ 1,960</u>
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>16,997</u>	<u>2,997</u>
EXPENDITURES				
Public Safety	<u>75,625</u>	<u>75,625</u>	<u>-</u>	<u>75,625</u>
Total expenditures	<u>75,625</u>	<u>75,625</u>	<u>-</u>	<u>75,625</u>
NET CHANGE IN FUND BALANCES	(61,625)	(61,625)	16,997	78,622
FUND BALANCES, BEGINNING	<u>62,435</u>	<u>62,435</u>	<u>62,435</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 810</u>	<u>\$ 810</u>	<u>\$ 79,432</u>	<u>\$ 78,622</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Fees of office	\$ 110,000	\$ 110,000	\$ 86,394	\$ (23,606)
Investment earnings	-	-	4,440	4,440
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>90,834</u>	<u>(19,166)</u>
EXPENDITURES				
Judicial	<u>218,100</u>	<u>218,100</u>	-	<u>218,100</u>
Total expenditures	<u>218,100</u>	<u>218,100</u>	-	<u>218,100</u>
NET CHANGE IN FUND BALANCES	(108,100)	(108,100)	90,834	198,934
FUND BALANCES, BEGINNING	<u>114,080</u>	<u>114,080</u>	<u>114,080</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 5,980</u>	<u>\$ 5,980</u>	<u>\$ 204,914</u>	<u>\$ 198,934</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 650	\$ 1,548	\$ 1,653	\$ 105
Total revenues	<u>650</u>	<u>1,548</u>	<u>1,653</u>	<u>105</u>
EXPENDITURES				
Public safety	<u>5,553</u>	<u>6,451</u>	<u>-</u>	<u>6,451</u>
Total expenditures	<u>5,553</u>	<u>6,451</u>	<u>-</u>	<u>6,451</u>
NET CHANGE IN FUND BALANCES	(4,903)	(4,903)	1,653	6,556
FUND BALANCES, BEGINNING	<u>1,289</u>	<u>1,289</u>	<u>1,289</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (3,614)</u>	<u>\$ (3,614)</u>	<u>\$ 2,942</u>	<u>\$ 6,556</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 600	\$ 600	\$ -	\$ (600)
Total revenues	<u>600</u>	<u>600</u>	<u>-</u>	<u>(600)</u>
EXPENDITURES				
Public safety	<u>4,231</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,231</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,631)	600	-	(600)
FUND BALANCES, BEGINNING	<u>1,204</u>	<u>1,204</u>	<u>1,204</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (2,427)</u>	<u>\$ 1,804</u>	<u>\$ 1,204</u>	<u>\$ (600)</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 600	\$ 600	\$ 1,545	\$ 945
Total revenues	<u>600</u>	<u>600</u>	<u>1,545</u>	<u>945</u>
EXPENDITURES				
Public safety	<u>4,547</u>	<u>4,547</u>	<u>-</u>	<u>4,547</u>
Total expenditures	<u>4,547</u>	<u>4,547</u>	<u>-</u>	<u>4,547</u>
NET CHANGE IN FUND BALANCES	(3,947)	(3,947)	1,545	5,492
FUND BALANCES, BEGINNING	<u>874</u>	<u>874</u>	<u>874</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (3,073)</u>	<u>\$ (3,073)</u>	<u>\$ 2,419</u>	<u>\$ 5,492</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ 15,750	\$ 15,750	\$ 26,818	\$ 11,068
Total revenues	<u>15,750</u>	<u>15,750</u>	<u>26,818</u>	<u>11,068</u>
EXPENDITURES				
General government	<u>30,201</u>	<u>30,201</u>	<u>900</u>	<u>29,301</u>
Total expenditures	<u>30,201</u>	<u>30,201</u>	<u>900</u>	<u>29,301</u>
NET CHANGE IN FUND BALANCES	(14,451)	(14,451)	25,918	40,369
FUND BALANCES, BEGINNING	<u>15,438</u>	<u>15,438</u>	<u>15,438</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 987</u>	<u>\$ 987</u>	<u>\$ 41,356</u>	<u>\$ 40,369</u>

ELLIS COUNTY, TEXAS

LEOSE SHERIFF

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 10,000	\$ 24,968	\$ 27,140	\$ 2,172
Total revenues	<u>10,000</u>	<u>24,968</u>	<u>27,140</u>	<u>2,172</u>
EXPENDITURES				
Public safety	<u>62,112</u>	<u>77,080</u>	<u>6,028</u>	<u>71,052</u>
Total expenditures	<u>62,112</u>	<u>77,080</u>	<u>6,028</u>	<u>71,052</u>
NET CHANGE IN FUND BALANCES	(52,112)	(52,112)	21,112	73,224
FUND BALANCES, BEGINNING	<u>360</u>	<u>360</u>	<u>360</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (51,752)</u>	<u>\$ (51,752)</u>	<u>\$ 21,472</u>	<u>\$ 73,224</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Intergovernmental	\$ 775	\$ 775	\$ 2,298	\$ 1,523
Total revenues	<u>775</u>	<u>775</u>	<u>2,298</u>	<u>1,523</u>
EXPENDITURES				
Public safety	<u>1,940</u>	<u>1,940</u>	<u>404</u>	<u>1,536</u>
Total expenditures	<u>1,940</u>	<u>1,940</u>	<u>404</u>	<u>1,536</u>
NET CHANGE IN FUND BALANCES	(1,165)	(1,165)	1,894	3,059
FUND BALANCES, BEGINNING	<u>19</u>	<u>19</u>	<u>19</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (1,146)</u>	<u>\$ (1,146)</u>	<u>\$ 1,913</u>	<u>\$ 3,059</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Fees of office	\$ -	\$ -	\$ 4,942	\$ 4,942
Total revenues	<u>-</u>	<u>-</u>	<u>4,942</u>	<u>4,942</u>
EXPENDITURES				
General government	<u>78,906</u>	<u>78,906</u>	<u>1,684</u>	<u>77,222</u>
Total expenditures	<u>78,906</u>	<u>78,906</u>	<u>1,684</u>	<u>77,222</u>
NET CHANGE IN FUND BALANCES	(78,906)	(78,906)	3,258	82,164
FUND BALANCES, BEGINNING	<u>79,862</u>	<u>79,862</u>	<u>79,862</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 956</u>	<u>\$ 956</u>	<u>\$ 83,120</u>	<u>\$ 82,164</u>

ELLIS COUNTY, TEXAS

SB22 - SHERIFF'S GRANT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ -	\$ 500,000	\$ 309,479	\$ (190,521)
Total revenues	<u>-</u>	<u>500,000</u>	<u>309,479</u>	<u>(190,521)</u>
EXPENDITURES				
Public safety	-	429,551	239,030	190,521
Debt service:				
Principal	-	67,196	67,196	-
Interest	<u>-</u>	<u>3,253</u>	<u>3,253</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>500,000</u>	<u>309,479</u>	<u>190,521</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 3,285,783	\$ 3,285,783	\$ 3,362,316	\$ 76,533
Investment earnings	<u>34,473</u>	<u>34,473</u>	<u>45,092</u>	<u>10,619</u>
Total revenues	<u>3,320,256</u>	<u>3,320,256</u>	<u>3,407,408</u>	<u>87,152</u>
EXPENDITURES				
Debt service:				
Principal	2,495,000	2,495,000	2,495,000	-
Interest	<u>1,387,649</u>	<u>1,387,649</u>	<u>916,263</u>	<u>471,386</u>
Total expenditures	<u>3,882,649</u>	<u>3,882,649</u>	<u>3,411,263</u>	<u>471,386</u>
NET CHANGE IN FUND BALANCES	(562,393)	(562,393)	(3,855)	558,538
FUND BALANCES, BEGINNING	<u>568,552</u>	<u>568,552</u>	<u>568,552</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,159</u>	<u>\$ 6,159</u>	<u>\$ 564,697</u>	<u>\$ 558,538</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, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Investment earnings	\$ 5,516	\$ 5,516	\$ 4,538	\$ (978)
Total revenues	<u>5,516</u>	<u>5,516</u>	<u>4,538</u>	<u>(978)</u>
EXPENDITURES				
General government	<u>162,912</u>	<u>502,199</u>	<u>-</u>	<u>502,199</u>
Total expenditures	<u>162,912</u>	<u>502,199</u>	<u>-</u>	<u>502,199</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(157,396)	(496,683)	4,538	501,221
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>279,788</u>	<u>279,788</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>279,788</u>	<u>279,788</u>
NET CHANGE IN FUND BALANCES	(157,396)	(496,683)	284,326	781,009
FUND BALANCES, BEGINNING	<u>158,790</u>	<u>158,790</u>	<u>158,790</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,394</u>	<u>\$ (337,893)</u>	<u>\$ 443,116</u>	<u>\$ 781,009</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	\$ 35,777	\$ 35,777	\$ 50,748	\$ 14,971
Total revenues	<u>35,777</u>	<u>35,777</u>	<u>50,748</u>	<u>14,971</u>
EXPENDITURES				
Judicial	5,942	5,942	-	5,942
Capital outlay	<u>911,211</u>	<u>911,211</u>	<u>-</u>	<u>911,211</u>
Total expenditures	<u>917,153</u>	<u>917,153</u>	<u>-</u>	<u>917,153</u>
NET CHANGE IN FUND BALANCES	(881,376)	(881,376)	50,748	932,124
FUND BALANCES, BEGINNING	<u>901,246</u>	<u>901,246</u>	<u>901,246</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 19,870</u>	<u>\$ 19,870</u>	<u>\$ 951,994</u>	<u>\$ 932,124</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	\$ 566	\$ 566	\$ 903	\$ 337
Total revenues	<u>566</u>	<u>566</u>	<u>903</u>	<u>337</u>
EXPENDITURES				
Judicial	494	494	-	494
Capital outlay	<u>15,943</u>	<u>15,943</u>	<u>-</u>	<u>15,943</u>
Total expenditures	<u>16,437</u>	<u>16,437</u>	<u>-</u>	<u>16,437</u>
NET CHANGE IN FUND BALANCES	(15,871)	(15,871)	903	16,774
FUND BALANCES, BEGINNING	<u>16,017</u>	<u>16,017</u>	<u>16,017</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 146</u>	<u>\$ 146</u>	<u>\$ 16,920</u>	<u>\$ 16,774</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	\$ 7,395	\$ 7,395	\$ 11,776	\$ 4,381
Total revenues	<u>7,395</u>	<u>7,395</u>	<u>11,776</u>	<u>4,381</u>
EXPENDITURES				
Judicial	<u>214,623</u>	<u>214,623</u>	<u>-</u>	<u>214,623</u>
Total expenditures	<u>214,623</u>	<u>214,623</u>	<u>-</u>	<u>214,623</u>
NET CHANGE IN FUND BALANCES	(207,228)	(207,228)	11,776	219,004
FUND BALANCES, BEGINNING	<u>209,139</u>	<u>209,139</u>	<u>209,139</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,911</u>	<u>\$ 1,911</u>	<u>\$ 220,915</u>	<u>\$ 219,004</u>

ELLIS COUNTY, TEXAS

ROAD IMPROVEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 413,156	\$ 413,156	\$ 420,816	\$ 7,660
Investment earnings	66,928	66,928	119,044	52,116
Other	-	93,136	3,040	(90,096)
Total revenues	<u>480,084</u>	<u>573,220</u>	<u>542,900</u>	<u>(30,320)</u>
EXPENDITURES				
Capital outlay	<u>2,366,606</u>	<u>2,459,742</u>	<u>286,713</u>	<u>2,173,029</u>
Total expenditures	<u>2,366,606</u>	<u>2,459,742</u>	<u>286,713</u>	<u>2,173,029</u>
NET CHANGE IN FUND BALANCES	(1,886,522)	(1,886,522)	256,187	2,142,709
FUND BALANCES, BEGINNING	<u>1,961,516</u>	<u>1,961,516</u>	<u>1,961,516</u>	-
FUND BALANCES, ENDING	<u>\$ 74,994</u>	<u>\$ 74,994</u>	<u>\$ 2,217,703</u>	<u>\$ 2,142,709</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, 2024

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Investment earnings	\$ 96,189	\$ 96,189	\$ 66,885	\$ (29,304)
Total revenues	<u>96,189</u>	<u>96,189</u>	<u>66,885</u>	<u>(29,304)</u>
EXPENDITURES				
Capital outlay	<u>2,633,992</u>	<u>2,633,992</u>	<u>2,576,767</u>	<u>57,225</u>
Total expenditures	<u>2,633,992</u>	<u>2,633,992</u>	<u>2,576,767</u>	<u>57,225</u>
NET CHANGE IN FUND BALANCES	(2,537,803)	(2,537,803)	(2,509,882)	27,921
FUND BALANCES, BEGINNING	<u>2,509,882</u>	<u>2,509,882</u>	<u>2,509,882</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ (27,921)</u>	<u>\$ (27,921)</u>	<u>\$ -</u>	<u>\$ 27,921</u>

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FIDUCIARY FUNDS

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

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.

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.

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.

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

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.

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

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	Custodial Funds			
	District Clerk	County Clerk	Tax Collector	Sheriff
ASSETS				
Cash and cash equivalents	\$ 6,029,852	\$ 7,851,971	\$ 6,615,060	\$ 174,350
Total assets	<u>6,029,852</u>	<u>7,851,971</u>	<u>6,615,060</u>	<u>174,350</u>
LIABILITIES				
Due to other governments	-	-	6,615,060	-
Total liabilities	<u>-</u>	<u>-</u>	<u>6,615,060</u>	<u>-</u>
NET POSITION				
Restricted for:				
Individuals and organizations	6,029,852	7,851,971	-	174,350
Total net position	<u>\$ 6,029,852</u>	<u>\$ 7,851,971</u>	<u>\$ -</u>	<u>\$ 174,350</u>

Custodial Funds

Justice of the Peace	Juvenile Probation	Adult Probation	District & County Attorney	County Levee	Total Custodial Funds
\$ 68,688	\$ 11,018	\$ 732,566	\$ 141,951	\$ 8,601	\$ 21,634,057
<u>68,688</u>	<u>11,018</u>	<u>732,566</u>	<u>141,951</u>	<u>8,601</u>	<u>21,634,057</u>
-	-	-	-	-	6,615,060
-	-	-	-	-	<u>6,615,060</u>
68,688	11,018	732,566	141,951	8,601	15,018,997
<u>\$ 68,688</u>	<u>\$ 11,018</u>	<u>\$ 732,566</u>	<u>\$ 141,951</u>	<u>\$ 8,601</u>	<u>\$ 15,018,997</u>

ELLIS COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds			
	District Clerk	County Clerk	Tax Collector	Sheriff
ADDITIONS				
Property tax collections for other governments	\$ -	\$ -	\$ 556,222,571	\$ -
Vehicle registration and other fees	-	-	165,187,258	-
Registry funds	2,957,399	8,261,828	-	-
Judicial and statutory fees	-	-	-	2,435
Forfeitures collected	-	-	-	214,055
CJAD and TJJD receipts	-	-	-	-
Collateral and bonds	1,813,779	415,884	-	-
Inmate commissary deposits	-	-	-	1,530,419
Levees	-	-	-	-
Other	-	29,998	-	-
Investment earnings	-	-	273,206	180,937
Total additions	<u>4,771,178</u>	<u>8,707,710</u>	<u>721,683,035</u>	<u>1,927,846</u>
DEDUCTIONS				
Property taxes remitted to ther governments	-	-	556,418,077	-
Vehicles registration fees	-	-	165,264,958	-
Registry funds	2,943,826	6,278,978	-	-
Judicial and statutory fees	417,449	-	-	8,390
Forfeitures remitted	-	-	-	195,918
CJAD and TJJD disbursements	-	-	-	-
Collateral and bonds	-	406,674	-	-
Inmate commisary funds remitted	-	-	-	1,518,005
Other	-	26,705	-	179,419
Levees	-	-	-	-
Total deductions	<u>3,361,275</u>	<u>6,712,357</u>	<u>721,683,035</u>	<u>1,901,732</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	1,409,903	1,995,353	-	26,114
NET POSITION, BEGINNING	<u>4,619,949</u>	<u>5,856,618</u>	<u>-</u>	<u>148,236</u>
NET POSITION, ENDING	<u>\$ 6,029,852</u>	<u>\$ 7,851,971</u>	<u>\$ -</u>	<u>\$ 174,350</u>

Custodial Funds

Justice of the Peace	Juvenile Probation	Adult Probation	District & County Attorney	County Levee	Total Custodial Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,222,571
-	-	-	-	-	165,187,258
-	-	-	-	-	11,219,227
13,477	-	-	-	-	15,912
-	-	-	886,315	-	1,100,370
-	5,729,681	5,974,880	-	-	11,704,561
-	-	-	-	-	2,229,663
-	-	-	-	-	1,530,419
-	-	-	-	153,358	153,358
-	-	160,260	91,749	-	282,007
-	4,259	2,323	-	288	461,013
<u>13,477</u>	<u>5,733,940</u>	<u>6,137,463</u>	<u>978,064</u>	<u>153,646</u>	<u>750,106,359</u>
-	-	-	-	-	556,418,077
-	-	-	-	-	165,264,958
-	-	-	-	-	9,222,804
10,597	-	-	131	-	436,567
-	-	-	867,861	-	1,063,779
-	5,820,273	5,486,064	-	-	11,306,337
-	-	-	-	-	406,674
-	-	-	-	-	1,518,005
-	-	381,251	82,865	-	670,240
-	-	-	26	151,180	151,206
<u>10,597</u>	<u>5,820,273</u>	<u>5,867,315</u>	<u>950,883</u>	<u>151,180</u>	<u>746,458,647</u>
2,880	(86,333)	270,148	27,181	2,466	3,647,712
<u>65,808</u>	<u>97,351</u>	<u>462,418</u>	<u>114,770</u>	<u>6,135</u>	<u>11,371,285</u>
<u>\$ 68,688</u>	<u>\$ 11,018</u>	<u>\$ 732,566</u>	<u>\$ 141,951</u>	<u>\$ 8,601</u>	<u>\$ 15,018,997</u>

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STATISTICAL SECTION

ELLIS COUNTY, TEXAS

NET POSITION BY COMPONENT
(Unaudited)
LAST TEN FISCAL YEARS

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities:				
Net investment in capital assets	\$ 23,768,768	\$ 24,590,631	\$ 26,508,311	\$ 25,245,573
Restricted	8,515,731	10,373,180	13,107,959	15,901,877
Unrestricted	<u>8,084,146</u>	<u>9,799,667</u>	<u>9,082,489</u>	<u>4,954,051</u>
Total governmental activities net position	<u>\$ 40,368,645</u>	<u>\$ 44,763,478</u>	<u>\$ 48,698,759</u>	<u>\$ 46,101,501</u>

Source: Annual Comprehensive Financial Reports

TABLE 1

Fiscal Year					
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 25,271,242	\$ 26,321,632	\$ 30,452,998	\$ 30,995,511	\$ 37,526,467	\$ 58,707,313
18,355,929	18,388,040	18,053,931	21,072,089	39,176,473	43,788,176
<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>18,121,355</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>	<u>\$ 120,616,844</u>

ELLIS COUNTY, TEXAS

CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS¹

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
EXPENSES				
Governmental activities:				
General government	\$ 14,107,098	\$ 14,549,324	\$ 16,387,181	\$ 14,675,748
Judicial	6,915,022	6,935,628	7,620,975	8,376,205
Public safety	20,192,070	21,233,512	22,613,762	24,064,548
Health and welfare	1,724,987	1,952,247	2,168,973	3,581,715
Conservation	196,292	203,102	224,764	222,360
Roads and highways	9,086,753	8,607,429	9,022,986	9,734,881
Community Development	77,699	129,938	-	-
Interest on long-term debt	<u>2,476,765</u>	<u>2,386,505</u>	<u>1,769,231</u>	<u>1,361,589</u>
Total expenses	<u>\$ 54,776,686</u>	<u>\$ 55,997,685</u>	<u>\$ 59,807,872</u>	<u>\$ 62,017,046</u>
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	\$ 3,815,288	\$ 3,824,960	\$ 3,587,594	\$ 4,371,130
Judicial	1,946,888	1,939,840	2,303,718	2,316,495
Public safety	631,212	555,579	601,173	647,749
Roads and highways	2,182,704	2,253,540	2,327,875	2,514,241
Operating grants and contributions	793,486	1,362,293	343,761	209,294
Capital grants and contributions	<u>558,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities program revenues	<u>9,927,578</u>	<u>9,936,212</u>	<u>9,164,121</u>	<u>10,058,909</u>
NET (EXPENSE) REVENUES	<u>\$ (44,849,108)</u>	<u>\$ (46,061,473)</u>	<u>\$ (50,643,751)</u>	<u>\$ (51,958,137)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Property taxes and other taxes	\$ 44,390,800	\$ 48,016,357	\$ 51,615,060	\$ 51,615,060
Investment earnings	40,720	167,681	385,431	385,431
Gain on disposal of assets	-	-	-	-
Miscellaneous	<u>2,365,193</u>	<u>2,272,268</u>	<u>2,578,541</u>	<u>2,578,541</u>
Total general revenues	<u>\$ 46,796,713</u>	<u>\$ 50,456,306</u>	<u>\$ 54,579,032</u>	<u>\$ 54,579,032</u>
CHANGE IN NET POSITION	<u>\$ 1,947,605</u>	<u>\$ 4,394,833</u>	<u>\$ 3,935,281</u>	<u>\$ 2,620,895</u>

Source: Annual Comprehensive Financial Reports

TABLE 2

Fiscal Year					
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 18,584,601	\$ 17,092,166	\$ 16,831,805	\$ 25,406,956	\$ 28,920,757	\$ 33,815,559
8,701,862	8,673,284	8,142,848	9,354,924	11,997,955	13,379,737
25,375,739	29,045,988	26,506,483	26,064,109	29,827,249	38,882,949
3,311,277	3,117,524	6,475,518	5,524,443	21,361,761	27,196,416
222,069	232,041	226,412	194,614	270,127	290,574
9,684,723	8,342,532	11,520,888	12,210,008	11,458,132	12,368,051
-	-	-	-	-	-
<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>961,668</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>	<u>\$ 126,894,954</u>
\$ 4,117,974	\$ 4,757,996	\$ 6,328,103	\$ 5,834,478	\$ 6,493,399	\$ 8,600,085
2,937,104	1,887,926	2,468,266	3,268,394	2,273,858	3,028,047
671,030	943,889	500,459	751,618	665,109	850,569
2,879,661	3,187,125	2,667,814	3,032,191	2,838,317	2,959,239
374,162	3,973,094	3,162,302	1,596,084	28,367,945	38,176,777
-	-	-	-	401,514	71,748
<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>53,686,465</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>	<u>\$ (73,208,489)</u>
\$ 54,917,800	\$ 60,646,272	\$ 64,968,975	\$ 69,393,721	\$ 75,803,630	\$ 85,911,942
1,494,887	875,411	321,265	913,288	5,942,788	6,941,684
-	82,501	257,632	73,521	-	-
<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>2,175,351</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>\$ 95,028,977</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>\$ 21,820,488</u>

ELLIS COUNTY, TEXAS

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

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	72,844	-
Assigned	-	-	-	-
Unassigned	<u>14,905,774</u>	<u>18,268,547</u>	<u>20,088,069</u>	<u>24,782,608</u>
Total general fund	<u>14,905,774</u>	<u>18,268,547</u>	<u>20,160,913</u>	<u>24,782,608</u>
All other governmental funds				
Restricted for:				
Public Safety & Law Enforcement	1,513,330	1,355,614	1,477,884	1,480,846
Road and bridge	3,761,632	4,826,679	5,562,924	6,764,213
Health and welfare	-	-	-	-
Technology and Security	140,858	189,333	316,102	315,251
Records Management	1,776,880	2,370,968	2,944,277	3,585,343
Other Statutorily Restricted Funds	79,562	295,099	608,859	1,150,197
Capital projects	-	-	-	-
Debt Service	1,243,469	1,335,487	2,100,707	2,761,841
Assigned for:				
Capital Projects	2,076,701	1,986,394	2,185,435	2,548,137
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other governmental funds	<u>10,592,432</u>	<u>12,359,574</u>	<u>15,196,188</u>	<u>18,605,828</u>
Total fund balances	<u>\$ 25,498,206</u>	<u>\$ 30,628,121</u>	<u>\$ 35,357,101</u>	<u>\$ 43,388,436</u>

Source: Annual Comprehensive Financial Reports

TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ -	\$ 85,878	\$ 82,107	\$ 66,088	\$ 1,371,435	\$ 640,774
-	-	-	-	-	-
-	-	-	-	4,294,014	-
<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>32,652,825</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>	<u>33,293,599</u>
1,402,755	1,305,696	1,777,091	2,293,932	3,931,736	5,154,777
8,978,529	9,075,586	9,865,526	10,621,855	14,424,304	15,682,647
-	-	-	-	2,236,867	8,174,456
388,960	523,654	685,756	849,338	945,702	1,172,005
3,773,493	4,378,353	5,123,176	5,447,538	5,508,513	6,428,148
157,520	205,487	190,487	366,034	131,281	266,624
-	-	-	-	13,884,683	6,245,973
3,733,718	84,441	443,511	605,687	568,552	564,697
2,906,918	10,171,619	12,571,773	9,008,091	1,285,192	1,632,945
-	-	-	(10,736)	-	-
<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>45,322,272</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>	<u>\$ 78,615,871</u>

ELLIS COUNTY, TEXAS

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

	Fiscal Year			
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
REVENUES				
Property Taxes	\$ 42,504,606	\$ 44,317,694	\$ 47,932,825	\$ 51,597,846
Intergovernmental	715,145	1,349,557	1,362,795	343,980
License & Permits	2,130,728	2,193,111	2,253,540	2,320,375
Fees of Office	4,302,451	4,700,295	4,864,292	4,776,250
Fines & Forfeitures	1,559,185	1,694,795	1,396,963	1,683,243
Interest	30,455	40,720	167,681	385,431
Other	<u>2,428,561</u>	<u>2,408,414</u>	<u>2,295,739</u>	<u>2,611,430</u>
Total revenues	<u>53,671,131</u>	<u>56,704,586</u>	<u>60,273,835</u>	<u>63,718,555</u>
EXPENDITURES				
General Government	11,727,351	12,790,588	12,185,089	14,289,272
Judicial	6,001,764	6,815,116	6,697,097	7,128,963
Public Safety	18,343,595	17,955,288	18,885,949	20,277,280
Health & Welfare	1,621,603	1,724,987	1,952,247	2,163,272
Conservation	188,569	194,736	201,966	220,511
Road & Bridge	8,240,958	8,627,467	8,782,709	9,226,142
Community Development	19,305	77,699	129,938	-
Capital Outlay	80,316	2,401,137	482,981	19,949
Debt Service				
Principal	3,605,000	3,704,035	3,808,771	4,878,005
Interest	2,250,947	2,156,252	2,074,683	1,051,860
Bond Issuance Cost	-	-	-	591,188
Total expenditures	<u>52,079,408</u>	<u>56,447,305</u>	<u>55,201,430</u>	<u>59,846,442</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,591,723</u>	<u>257,281</u>	<u>5,072,405</u>	<u>3,872,113</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers in	971,600	418,692	82,352	294,558
Transfers out	(971,600)	(418,692)	(82,352)	(294,558)
Refunding bonds issued	-	-	37,600,000	-
Issuance of leases	99,935	57,510	265,679	-
Issuance of subscriptions	-	-	-	-
Premium on bonds issued	-	-	3,955,991	-
Payment to escrow agent	-	-	(40,964,803)	-
Total other financing sources (uses)	<u>99,935</u>	<u>57,510</u>	<u>856,867</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 357,216</u>	<u>\$ 5,129,915</u>	<u>\$ 4,728,980</u>	<u>\$ 8,031,335</u>
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	<u>10.5%</u>	<u>10.9%</u>	<u>10.3%</u>	<u>6.1%</u>

Source: Annual Comprehensive Financial Reports

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 53,156,057	\$ 54,695,969	\$ 64,783,091	\$ 69,448,640	\$ 75,116,152	\$ 85,721,960
206,385	930,908	5,931,046	1,737,824	30,418,931	39,147,182
2,290,708	2,635,185	2,667,814	2,972,513	809,423	1,492,738
5,556,554	5,417,542	7,782,277	7,422,256	7,416,996	8,304,023
1,665,688	1,600,476	1,551,681	1,446,396	1,323,039	2,612,311
873,285	1,494,887	321,265	913,287	5,942,453	6,941,684
<u>3,148,860</u>	<u>1,915,854</u>	<u>1,097,171</u>	<u>1,283,124</u>	<u>1,178,789</u>	<u>1,664,504</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>	<u>145,884,402</u>
13,122,705	16,350,867	17,836,209	24,434,609	26,348,641	33,447,734
7,524,984	8,052,298	8,873,455	10,007,273	12,021,201	15,432,837
21,641,850	22,387,411	23,291,097	25,808,000	27,694,185	32,310,546
3,471,212	3,301,238	6,473,062	5,530,321	21,388,005	27,241,035
213,583	216,034	226,696	202,644	271,018	292,318
9,324,055	9,632,471	11,320,384	9,955,214	10,384,891	11,344,171
-	-	-	-	-	-
-	342,877	859,937	6,537,043	5,523,108	29,972,302
2,189,232	2,226,203	3,790,716	2,703,157	3,940,091	4,386,529
1,378,581	1,358,007	1,414,903	1,200,981	1,280,308	1,147,391
-	<u>119,202</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>	<u>155,574,863</u>
8,031,335	4,704,213	10,047,886	(1,155,202)	13,354,335	(9,690,461)
\$ 61,144	\$ 103,343	\$ 257,632	\$ 73,521	\$ 64,950	\$ 492,642
2,118,320	5,453,657	2,280,530	391,697	14,699,632	8,932,256
(2,118,320)	(5,453,657)	(2,280,530)	(391,697)	(14,699,632)	(8,932,256)
-	-	-	-	-	-
674,055	7,619,696	273,949	1,083,648	483,290	2,624,160
-	-	-	-	-	1,505,573
-	-	-	-	-	-
-	-	-	-	-	-
<u>735,199</u>	<u>7,723,039</u>	<u>531,581</u>	<u>1,157,169</u>	<u>548,240</u>	<u>4,622,375</u>
\$ 5,439,412	\$ 7,774,095	\$ 10,579,467	\$ 1,967	\$ 13,902,575	\$ (5,068,086)
<u>6.1%</u>	<u>8.5%</u>	<u>7.6%</u>	<u>4.8%</u>	<u>5.0%</u>	<u>4.5%</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
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
2024	40,610,824,381	7,237,788,613	47,848,612,994	0.273992	47,848,612,994

*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	Fiscal Year			
	2015	2016	2017	2018
<u>DIRECT</u>				
<u>COUNTY-WIDE:</u>				
Ellis County	\$ 0.380091	\$ 0.380091	\$ 0.359713	\$ 0.338984
Farm to Market	<u>0.033508</u>	<u>0.033508</u>	<u>0.033508</u>	<u>0.031549</u>
Total	<u>\$ 0.413599</u>	<u>\$ 0.413599</u>	<u>\$ 0.393221</u>	<u>\$ 0.370533</u>
<u>OVERLAPPING GOVERNMENTS</u>				
<u>CITIES:</u>				
Alma	\$ -	\$ 0.250000	\$ 0.250000	\$ 0.250000
Bardwell	0.317670	0.336500	0.364098	0.364189
Cedar Hill	0.698760	0.698760	0.698760	0.697028
Ennis	0.669174	0.699000	0.710000	0.710000
Ferris	0.687134	0.687134	0.687134	0.687134
Garrett	0.500000	0.500000	0.493196	0.500000
Glenn Heights	0.793400	0.935530	0.885434	0.879181
Grand Prairie	0.669998	0.669998	0.669998	0.669998
Italy	0.974714	0.926327	0.906439	0.852883
Mansfield	0.710000	0.710000	0.710000	0.710000
Maypearl	0.594862	0.972183	0.905106	0.814323
Midlothian	0.708244	0.708244	0.708244	0.708244
Milford	0.510632	0.495113	0.500000	0.457747
Oak Leaf	0.386480	0.363867	0.340645	0.308767
Ovilla	0.700000	0.700000	0.680399	0.660000
Palmer	0.689500	0.689500	0.689500	0.750000
Pecan Hill	0.312110	0.324816	0.319359	0.321836
Red Oak	0.649000	0.649000	0.649000	0.705480
Venus	0.879918	0.879918	0.879918	0.879918
Waxahachie	0.680000	0.680000	0.680000	0.680000
<u>SCHOOL DISTRICTS:</u>				
Avalon	1.230000	1.233400	1.233400	1.230700
Ennis	1.540000	1.540000	1.540000	1.540000
Ferris	1.355000	1.355000	1.355000	1.517300
Frost	1.230750	1.220800	1.174250	1.592500
Italy	1.585000	1.584972	1.584972	1.519000
Maypearl	1.346000	1.317000	1.317000	1.289000
Midlothian	1.540000	1.540000	1.540000	1.540000
Milford	1.170000	1.170000	1.170000	1.170000
Palmer	1.533700	1.475000	1.475000	1.435000
Red Oak	1.540000	1.540000	1.540000	1.540000
Waxahachie	1.553900	1.553900	1.553900	1.553900
<u>SPECIAL DISTRICTS:</u>				
EC ESD #1	0.089000	0.089000	0.089000	0.089000
EC ESD #2	0.095000	0.100000	0.100000	0.100000
EC ESD #3	0.060000	0.100000	0.100000	0.100000
EC ESD #4	0.030000	0.100000	0.100000	0.100000
EC ESD #5	0.030000	0.030000	0.030000	0.030000
EC ESD #6	0.050000	0.065000	0.075000	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

Fiscal Year						
2019	2020	2021	2022	2023	2024	
\$ 0.329557	\$ 0.320194	\$ 0.310708	\$ 0.372331	\$ 0.252862	\$ 0.255357	
<u>0.030976</u>	<u>0.030082</u>	<u>0.028630</u>	<u>0.022866</u>	<u>0.019670</u>	<u>0.018635</u>	
<u>\$ 0.360533</u>	<u>\$ 0.350276</u>	<u>\$ 0.339338</u>	<u>\$ 0.395197</u>	<u>\$ 0.272532</u>	<u>\$ 0.273992</u>	
\$ 0.250000	\$ 0.250000	\$ 0.250000	\$ 0.250000	\$ 0.250000	\$ 0.250000	
0.314247	0.261700	0.245700	0.200449	0.167088	0.172755	
0.697028	0.688102	0.697029	0.657000	0.646525	0.636455	
0.724473	0.724473	0.724473	0.694473	0.664000	0.664000	
0.599843	0.608600	0.847300	0.762854	0.494700	0.534800	
0.466299	0.413500	0.375307	0.291424	0.272556	0.269453	
0.833523	0.004430	0.769146	0.632211	0.564729	0.565015	
0.669998	0.669998	0.664998	0.660000	0.660000	0.660000	
0.721586	0.630800	0.615474	0.596917	0.536097	0.435213	
0.710000	0.690000	0.690000	0.680000	0.659293	0.645000	
0.767114	0.649600	0.649600	0.513457	0.500000	0.500000	
0.685000	0.675000	0.675000	0.650000	0.650000	0.650000	
0.352671	0.352671	0.341106	0.255593	0.253015	0.252260	
0.308767	0.315414	0.301542	0.301542	0.301542	0.301542	
0.660000	0.660000	0.660000	0.626213	0.626213	0.626213	
0.750000	0.750000	0.719361	0.719361	0.672826	0.666947	
0.320959	0.301700	0.296572	0.264823	0.231483	0.226135	
0.703645	0.703645	0.703645	0.697464	0.696886	0.696886	
0.899918	0.838991	0.807224	0.754842	0.754842	0.738059	
0.680000	0.660000	0.660000	0.630000	0.610000	0.610000	
1.127110	1.027600	1.028120	0.997690	0.817100	0.821530	
1.488350	1.469900	1.453700	1.402900	1.217500	1.215200	
1.447249	1.313800	1.274300	1.238500	1.143100	1.140800	
1.424300	1.232600	1.236690	1.186900	1.001500	0.999200	
1.412316	1.296500	1.287000	1.261429	1.076000	1.073700	
1.219800	1.174400	1.171700	1.154299	0.978900	0.976600	
1.470000	1.379800	1.352000	1.294600	1.109200	1.106900	
1.068350	0.972400	0.957700	0.940300	0.804400	1.098160	
1.333350	1.330700	1.273600	1.237900	1.052500	1.050200	
1.438350	1.359200	1.325600	1.291000	1.105600	1.103300	
1.452200	1.365400	1.344200	1.326800	1.170400	1.168100	
0.091600	0.092324	0.084100	0.072465	0.100000	0.100000	
0.100000	0.100000	0.099500	0.099500	0.098000	0.098000	
0.100000	0.100000	0.093300	0.080030	0.100000	0.100000	
0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	
0.030000	0.030000	0.030000	0.024690	0.030000	0.029493	
0.075000	0.074700	0.071100	0.064054	0.058280	0.075500	
0.030000	0.030000	0.286000	0.024333	0.024333	0.024333	
0.100000	0.086806	0.100000	0.100000	0.100000	0.100000	
0.060000	0.060000	0.060000	0.056315	0.060000	0.100000	

ELLIS COUNTY, TEXAS

TABLE 7

PRINCIPAL TAXPAYERS
(Unaudited)
CURRENT AND NINE FISCAL YEARS AGO

Name	Type of Business	2024 Assessed Valuations	Percentage of Total Assessed Valuation	2015 Assessed Valuations	Percentage of Total Assessed Valuation
Midlothian Energy LP	Utility	\$ 315,659,300	0.96%	\$ 338,969,072	2.81%
Oncor Electric Delivery Company	Utility	294,232,500	0.90%	133,719,080	1.11%
Chaparral Steel Company	Steel Mill	263,398,714	0.80%	212,019,186	1.76%
Walgreen's Company	Distribution Facility	157,881,677	0.48%	159,489,266	1.32%
Target	Distribution Facility	144,632,903	0.44%	98,177,730	0.81%
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	106,037,372	0.32%	-	0.00%
TXI Operations L.P.	Cement Plant	-	0.00%	186,426,935	1.54%
HOLCIM (US), Inc.	Cement Plant	-	0.00%	160,785,636	1.33%
Energy Transfer Fuel LP	Pipeline Constructic	-	0.00%	104,363,852	0.86%
Dartco of Texas LTD LP	Aviation Production	-	0.00%	90,323,600	0.75%
TRIUMPH Aerostructures LLC	Aircraft	-	0.00%	210,067,380	1.74%
		<u>\$ 1,763,695,751</u>	<u>5.37%</u>	<u>\$ 1,694,341,737</u>	<u>7.80%</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
2015	\$ 41,834,674	\$ 41,422,425	99.01%	\$ 6,110	\$ 41,428,535	99.03%
2016	43,650,157	43,290,755	99.18%	6,650	43,297,405	99.19%
2017	47,182,235	46,743,059	99.07%	3,783	46,746,842	99.08%
2018	48,491,514	48,098,255	99.19%	20,224	48,118,479	99.23%
2019	49,637,927	49,254,094	99.23%	27,040	49,281,134	99.28%
2020	51,106,757	50,700,717	99.21%	57,681	50,758,398	99.32%
2021	60,881,197	60,331,920	99.10%	71,023	60,402,943	99.21%
2022	65,193,004	64,624,553	99.13%	316,383	64,940,936	99.61%
2023	71,866,266	70,956,918	98.73%	675,227	71,632,145	99.67%
2024	81,072,491	80,610,521	99.43%	-	80,610,521	99.43%

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
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	0.34%
2022	202,678	33,090,319,684	31,392,326	597,815	30,794,511	0.09%	151.94	0.31%
2023	212,182	43,253,773,283	28,753,593	493,705	28,259,888	0.07%	133.19	0.25%
2024	232,894	47,848,612,994	25,994,860	519,793	25,475,067	0.05%	109.38	0.19%

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, 2024

<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	\$ 128,994,000	100.00%	\$ 128,994,000
Ferris	11,530,000	89.31%	10,297,443
Italy	3,789,000	100.00%	3,789,000
Maypearl	1,046,000	100.00%	1,046,000
Midlothian	134,678,022	100.00%	134,678,022
Ovilla	2,070,000	91.51%	1,894,257
Palmer	1,940,000	100.00%	1,940,000
Red Oak	66,071,000	100.00%	66,071,000
Venus	14,845,000	24.20%	3,592,490
Waxahachie	250,290,000	100.00%	250,290,000
<u>COUNTY-LINE CITIES:</u>			
Cedar Hill	117,615,000	3.06%	3,599,019
Glenn Heights	13,951,832	42.68%	5,954,642
Grand Prairie	495,296,000	0.62%	3,070,835
Mansfield	234,190,000	1.45%	3,395,755
<u>SCHOOL DISTRICTS:</u>			
Avalon ISD	515,000	100.00%	515,000
Italy ISD	12,360,650	100.00%	12,360,650
Maypearl ISD	40,376,320	100.00%	40,376,320
Midlothian ISD	364,510,000	100.00%	364,510,000
Palmer ISD	14,655,000	100.00%	14,655,000
Red Oak ISD	149,670,000	100.00%	149,670,000
Waxahachie ISD	592,221,701	100.00%	592,221,701
<u>COUNTY-LINE SCHOOL DISTRICTS:</u>			
Ennis ISD	64,951,609	97.75%	63,490,198
Ferris ISD	22,687,629	93.57%	21,228,814
Frost ISD	5,561,000	2.43%	135,132
Milford ISD	11,255,000	75.38%	8,484,019
<u>WATER DISTRICTS</u>			
Ellis CO FWSD #1	28,905,000	100.00%	28,905,000
Midlothian MMD #3	5,105,000	100.00%	5,105,000
TOTAL NET OVERLAPPING DEBT			1,920,269,298
Ellis County			35,347,015
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,739,673,433
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

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ELLIS COUNTY, TEXAS

TABLE 11

COMPUTATION OF LEGAL DEBT MARGIN
(Unaudited)
September 30, 2024

Assessed Value of Real Property	\$ 40,610,824,381
Assessed Value of Personal and Other Property	<u>7,237,788,613</u>
 Total Assessed Value	 <u>\$ 47,848,612,994</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	\$ 10,152,706,095
 Amount of Debt Applicable to Debt Limit:	
Debt Limit:	
Total Bonded Debt Applicable	35,347,015
Less: Assets in Debt Service Fund	
available for payment of principal	<u>596,983</u>
	<u>34,750,032</u>

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

\$ 10,117,956,063

ELLIS COUNTY, TEXAS

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

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Values</u>	<u>General Obligation Bonded Debt</u>	<u>Leases</u>	<u>Subscriptions</u>
2015	163,391	\$ 15,194,825,434	\$ 49,208,483	\$ 3,592,786	\$ -
2016	168,467	16,350,966,954	45,753,171	3,557,709	-
2017	173,636	16,195,477,490	43,264,638	4,242,941	-
2018	179,436	17,591,097,082	41,175,483	2,452,965	-
2019	184,826	19,321,690,740	40,425,000	1,598,037	-
2020	191,039	22,091,892,965	33,200,000	9,734,523	-
2021	196,650	27,818,819,299	31,020,000	7,619,695	-
2022	202,678	33,090,319,684	31,392,326	5,850,250	-
2023	212,182	43,253,773,283	28,753,593	5,013,803	2,100,148
2024	232,894	40,610,824,381	25,994,860	5,989,378	3,362,777

Notes:

(1) See Table 9 for Population and Assessed Values.

(2) General Obligation Bonded Debt: Located on the ACFR- Under Long term debt (General Obligation Bonds plus Refunding Bonds)

(3) Limited Tax Refunding and Leases: Located on the ACFR Pg. 25 under Reconciliation of Government - Wide and Fund Financial Statements.

(4) Tax Notes: FY20 Paid off \$5,134,170 on 09/14/2020 (Principal plus Interest). JE 98871 - I&S Payment.

(5) Total Primary Government: Sum of column G, I and J.

(6) Percentage of Personal Income: Total Primary Government divided by Personal Income on Table 12.

(7) Per Capita: Total Primary Government divided by Population.

* See Schedule of Demographic and Economic Statistics Table for personal income and population data.

TABLE 12

<u>Tax Notes</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita*</u>
\$ -	\$ 52,801,269	8.88	\$ 323
-	49,310,880	7.36	293
-	47,507,579	7.03	274
-	43,628,448	5.91	243
5,100,000	47,123,037	5.93	255
-	42,934,523	5.05	225
-	38,639,695	4.55	196
-	37,242,576	3.94	184
-	35,867,544	3.31	169
-	35,347,015	2.74	152

ELLIS COUNTY, TEXAS

TABLE 13

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
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%
2024	232,894	12,919,060	57,977	36.2	47,749	3.8%

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 14

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

Employer	2024			2015		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Baylor Scott & White at Waxahachie	1,650	1	2.26%	-	-	0.00%
Waxahachie ISD	1,650	2	2.26%	1,029	2	2.29%
Gerdau Steel	1,250	3	1.71%	926	3	2.06%
Target Distribution Center	1,250	4	1.71%	-	-	0.00%
Walgreen's Distribution Center	850	5	1.16%	850	6	1.89%
Ellis County Government	620	6	0.85%	475	10	1.06%
Dart Container Corp.	600	7	0.82%	700	8	1.56%
City of Waxahachie	425	8	0.58%	-	-	0.00%
Methodist Health Systems	400	9	0.55%	-	-	0.00%
SunOpta	400	10	0.55%	-	-	0.00%
Wal-Mart Supercenters	-	-	0.00%	1,470	1	3.27%
Midlothian ISD	-	-	0.00%	923	4	2.05%
Red Oak ISD	-	-	0.00%	895	5	1.99%
Ennis ISD	-	-	0.00%	706	7	1.57%
Sterilite	-	-	0.00%	650	9	1.45%
	<u>9,095</u>		<u>12.46%</u>	<u>8,624</u>		<u>19.19%</u>
Total County Employment	<u>72,985</u>			<u>44,932</u>		

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

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ELLIS COUNTY, TEXAS

TABLE 15

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(unaudited)

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government									
Number of Courthouses	2	2	2	2	2	2	2	2	2
Number of Sub-Courthouses	3	3	3	3	3	3	3	3	3
Judicial									
District Courtrooms	3	3	3	3	3	3	3	3	3
County Ct. @ Law Courtrooms	2	2	2	2	3	3	3	3	3
Juvenile Courtrooms	1	1	1	1	1	1	1	1	1
Justice Courts	4	4	4	4	4	4	4	4	4
Public safety									
Number of Jails	1	1	1	1	1	1	1	1	1
Bed Capacity of Jail	868	868	868	868	868	868	868	868	868
Health and welfare									
Number of Offices	2	2	2	2	2	2	2	2	2
Conservation									
Number of Offices	1	1	1	1	1	1	1	1	1
Roads and highways									
Number of Bridges	165	165	165	149	149	147	147	148	137
Miles of Hard Surface Road	786	786	840	835	740	987	1,012	1,065	804
Miles of Gravel Road	164	164	140	138	126	130	133	137	117

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.

ELLIS COUNTY, TEXAS

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

	Fiscal Year			
	2015	2016	2017	2018
<u>General Government</u>				
Number of A/P Transactions	16,199	15,672	16,147	16,258
Flood Plain/Building Permits	1,264	969	1,160	1,148
Aerobic Septic Permits	452	525	509	545
Other Septic Permits	191	780	86	236
Nuisance Complaints	735	605	634	410
New Subdivisions	51	43	41	69
Number of Employees	154	183	166	170
<u>Judicial</u>				
Hot Check cases				
Number of checks processed	427	380	331	412
Number of theft by check cases filed	32	17	17	43
Number of employees	33	39	38	42
<u>Public Safety</u>				
Number of 911 calls received	30,297	40,321	33,311	33,094
Average Jail daily population	452	465	497	501
Jail bookings	4,742	4,740	5,136	5,475
Jail releases	4,666	4,752	5,070	5,110
Jail inmates at September 30	502	464	527	496
Number of employees	223	230	241	245
<u>Transportation</u>				
Roadway resurfacing (miles)	82	88	134	134
Mowing along roadways (equipment miles)	2,896	2,510	2,142	2,226
Ditch and culvert cleaning (miles)	81	159	191	168
Number of employees	62	62	66	64
<u>Conservation</u>				
Number of people served in programs	101,665	87,176	87,176	96,389
Number of employees	2	2	8	5
<u>Health and Welfare</u>				
Number of applications filed	353	372	354	260
Number of cases approved	161	172	185	148
Number of employees	1	2	2	2

Data obtained from internal Ellis County departmental records.

TABLE 16

Fiscal Year					
2019	2020	2021	2022	2023	2024
16,378	12,795	12,115	12,387	13,713	14,907
964	1,075	1,283	1,168	1,322	987
604	703	752	695	726	647
109	120	140	89	113	34
449	301	228	229	344	194
39	51	66	78	47	75
164	192	206	229	232	232
171	85	36	36	27	18
8	-	-	-	-	-
42	35	49	52	46	52
33,946	36,519	40,365	37,237	158,544	149,143
447	365	415	509	558	534
5,547	3,662	4,149	4,631	4,798	5,031
5,519	3,601	3,964	4,527	4,829	4,991
462	353	545	568	545	575
244	261	265	233	266	250
141	193	153	126	140	83
2,649	2,739	4,088	4,307	5,201	3,593
117	117	131	142	255	151
65	61	66	65	72	70
96,908	97,101	97,782	97,992	126,114	103,179
5	7	7	7	7	7
335	313	201	235	334	275
178	190	122	108	139	155
2	2	2	2	2	2

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