

ELLIS COUNTY, TEXAS

Comprehensive Annual Financial
Report

**For the Year Ended
September 30, 2015**

Prepared by: Ellis County Auditor's Office

ELLIS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2015

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INTRODUCTORY SECTION



ELLIS COUNTY AUDITOR'S OFFICE

**Michael S.
Navarro, CPA**

County Auditor

March 30, 2016

Staff

Beth Allen
1st Assistant

Devonda Spurlock
Assistant

Kim Brown
Assistant

Lisa Arent
Assistant

Brisa Gray
Assistant

Honorable District Judges of Ellis County and

Honorable Members of the Ellis County Commissioners Court:

As prescribed by Local Government Code Section 114.025 of the State of Texas, the Comprehensive Annual Financial Report of the government of Ellis County, Texas for the fiscal year ended September 30, 2015 is hereby submitted.

These basic financial statements are the responsibility of the County's management. It is my belief that the data, as presented, is accurate in all material aspects; that it is presented 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. 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. The internal control structure provides reasonable, but not absolute, assurance that the County's assets are safeguarded. The concept of reasonable assurance first recognizes that the cost of a control should not exceed the benefits likely to be derived. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

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 should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditor.

Address

101 West Main,
Suite 301
Waxahachie,
Texas 75165

Profile of the Government

Ellis County is located in north central Texas, 20 miles south of Dallas. The County provides a full range of services authorized by statute. These services include general governmental services such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation and maintaining county roads and bridges. 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. 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 2010 official US Census population for the County was 149,610. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article, Paragraph 18 of the Texas Constitution. Commissioners serve four-year staggered terms, every two years, two are up for election. The County Judge is elected at large to serve a four-year term.

Phone

(972) 825-5120
Fax (972) 825-5124

Local Economy

Ellis County is transitioning from a rural to a more urbanized economy, however, agriculture is still an important economic factor. Other major industries include honey processing, steel fabricators, automobile shipping, power generation, and manufacturers of fiberglass insulation, cement, vinyl siding, warehousing and much more. The County comprises 939.91 square miles of the Blackland Prairie. Two major north-south interstates, I-35E and I-45, run through Ellis County, and east-west traffic is enhanced by State Highway 287. Local industry benefits from proximity to two major airports as well as railway hubs. The County is home to several institutions of higher education as well as recognized and exemplary public school districts.

Reasonably priced real property has spurred residential development over the last twenty years, which in turn spawns population growth. According to the United States Census Bureau, the population of Ellis County is 149,610, as of the last official Census in 2010. This represents a growth of 34.3% from the 2000 Census. According to Census estimates released in 2013, the estimated population of the county is 155,976, an increase of 4.3% from 2010. Ellis County experienced a 30.8% increase from 1990 to 2000. Ellis County has a diverse population consisting of White 65.4%, Hispanic or Latino 23.5%, Black or African American 9.0%, and other races 2.1%. The most recent data from the US Census Bureau (2013) shows that of persons age 25+, 83.6% in Ellis County are high school graduates compared to the state rate of 81.2%. 20.7% hold a bachelor's degree or higher compared to the state rate of 26.7%. The mean travel time to work for workers age 16+ is 29 minutes compared to the 25 minutes for Texas. Residents are continuing to be drawn to the County due to the small, hometown values and relaxed atmosphere combined with the close proximity to the Dallas/Ft. Worth metroplex that the County offers.

The most recent estimates from the US Census Bureau show that the median household money income in Ellis County is \$61,952 compared to the state median of \$51,900. The home ownership rate in Ellis County is 74.6% compared to the state rate of 63.3%. There are 55,993 housing units in the County, of which 51,016 are occupied. In Ellis County, 11.9% of the population is below the poverty level compared to the state rate of 17.6%. These statistics clearly show that the economic condition in the County makes the area attractive.

Taxable property value increased from \$10,670,280,653 in 2013 to \$11,130,848,945 in 2014. This increase has enabled the Commissioners Court to hold the line on the tax rate. In 2015, taxable property values continued to rise. The 2015 taxable value is \$12,028,867,796. From preliminary discussions with the Ellis Central Appraisal District, I expect the 2016 value to once again continue on this positive trend.

Major Initiatives and Capital Planning

The County is in the latter stages of construction of a new elections facility. The facility is located on existing County owned real estate, with an architectural design style in line with the style of currently existing buildings in historic downtown Waxahachie. There will be room for staff, storage, public, as well as implementing a drive through type design for more efficient delivery of voting boxes and ballots during elections. The County has already begun holding elections for other political subdivisions within Ellis County, and this facility, once completed, will allow for continued expansion of election services within the County. Funding is being provided through the Permanent Improvement Fund.

Many County offices have begun moving long term storage records into the new records storage facility that the County constructed in fiscal year 2015 at the County Farm location off of highway 287. This will allow a better and more efficient use of office space for the departments that utilize the long term storage records facility. Funds are provided in the general fund to provide for the records moving expense.

Long Term Financial Planning

The Ellis County Commissioners Court has passed a policy to set the target level of unassigned General Fund Balance at 33% of General Fund expenditures for future fiscal years. During the third year of implementation, the target level has been obtained as the General Fund Balance has risen to 39.87% of actual General Fund expenditures. When excess Unassigned Fund Balance becomes available, it may be utilized for one-time, non-recurring expenditures such as purchases of real estate or capital assets; however, it cannot be used to justify increased overhead levels of future maintenance and operating costs. 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.

If General Fund Unassigned Fund Balance rises above or falls below the target level, then the Ellis County Commissioners Court shall consider remedies during the annual budget process. However, if the change in fund balance is severe, then Commissioners Court may consider implementing remedies at their earliest opportunity. Certain Ellis County financial conditions, economic circumstances or special initiatives may be deemed suitable reasons for temporary non-compliance with this policy statement.

Financial Administration

The officials responsible for the financial administration of the County are the County Auditor, the County Judge and four County Commissioners (the Commissioners Court), the Tax Assessor-Collector, and the County Treasurer.

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, and financial operations. The Auditor does not have disbursement responsibilities.

The Commissioners Court is the governing body of the County. It has only powers expressly granted to it by the legislature and powers necessarily implied from such grant. Among other things, it approves the County budget, determines the County tax rate, approves contracts in the name of the County, determines whether a proposition to insure bonds should be submitted to the voters, and appoints certain County officials. The County Judge is the presiding officer of the Commissioners Court. Each Commissioner represents one of the four precincts into which the County is divided and is elected by the voters of his precinct. The County Commissioners are responsible for maintaining road and bridges, personnel and equipment for their precincts.

The Tax Collector is responsible for collecting ad valorem taxes, certain State and County fees and other revenues.

The County Treasurer is 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. The Treasurer is also responsible for bank reconciliation and distributing disbursements.

Independent Audit

State statutes do not require an annual audit by independent, certified public accountants. However, the accounting firm of Pattillo, Brown and Hill, L.L.P., was engaged by the County to perform an annual audit in accordance with local policy. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the

fiscal year ended September 30, 2015, are free of material misstatement. The independent audit involved 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 unqualified opinion that Ellis County, Texas' financial statements for the period ended September 30, 2015, 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.

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 comprehensive annual financial report for the fiscal year ended September 30, 2014. This was the nineteenth consecutive year that this government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Auditor's Office staff consisting of Beth Allen, DeVonda Spurlock, Kim Brown, Lisa Arent and Brisa Gray. Assistance in gathering information was obtained from numerous sources including the Ellis County Treasurer, Ellis County Judge, Ellis County Tax Assessor-Collector, Ellis County Central Appraisal District, our outside accounting firm, Pattillo, Brown and Hill, L.L.P., and the North Central Texas Council of Governments.

I would like to express my appreciation to all Ellis County Elected Officials and Department Heads for their cooperation and leadership in conducting the financial affairs of the County.

Special thanks are extended to my staff that worked so diligently throughout the year.

Sincerely,

A handwritten signature in dark ink, appearing to read "Michael S. Navarro, CPA". The signature is fluid and cursive, with the initials "M.S.N." being prominent.

Michael S. Navarro, CPA
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

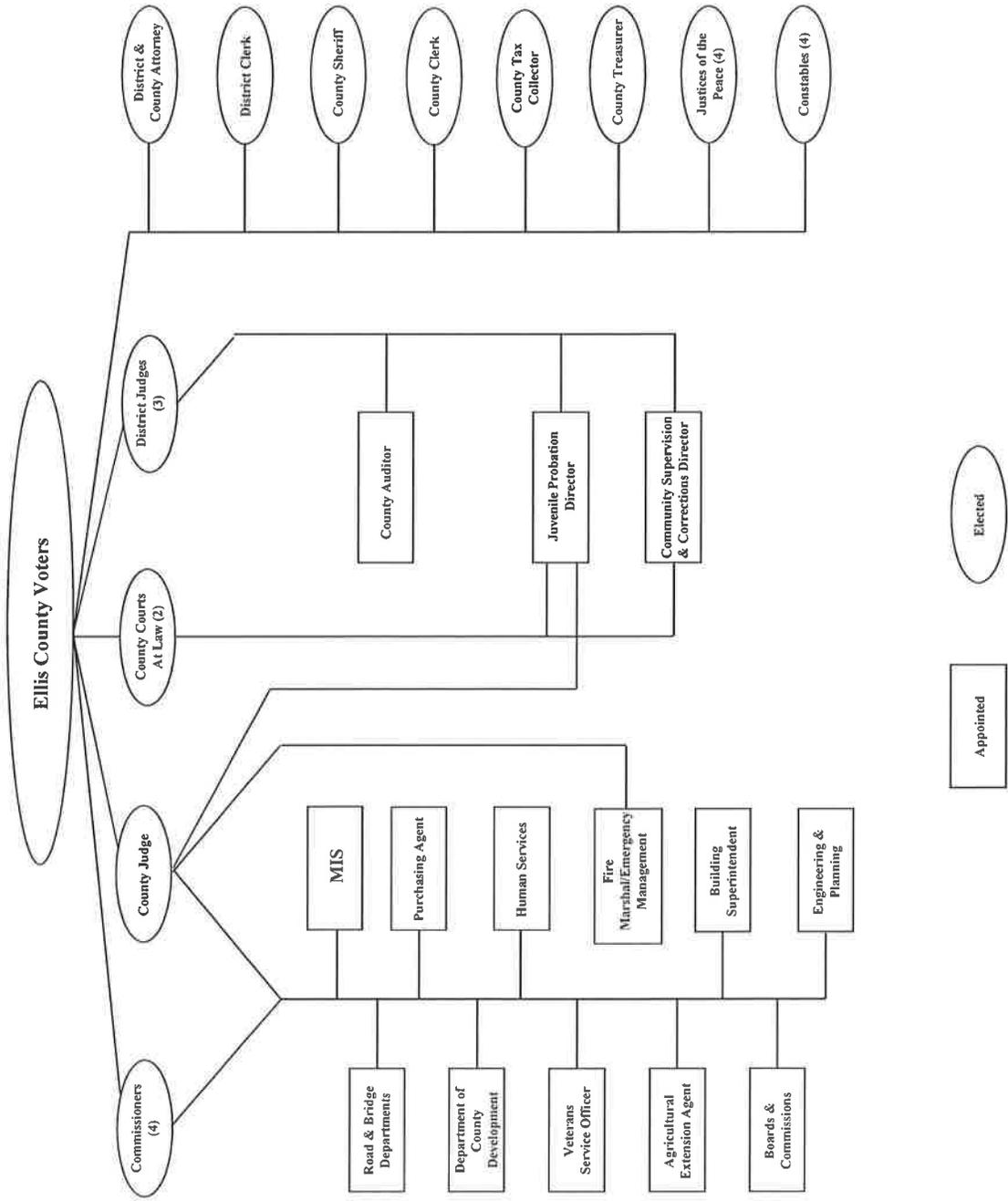
Ellis County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

ELLIS COUNTY, TEXAS ORGANIZATIONAL CHART



PRINCIPAL OFFICIALS

COMMISSIONERS COURT

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

Carol Bush
Dennis Robinson
Lane Grayson
Paul Perry
Kyle Butler

JUDICIAL

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

Bob Carroll
Joe Grubbs
Cindy Ermatinger
Jim Chapman
Gene Calvert
Bill Woody
Jackie Miller
Curtis Polk
Steve Egan

LAW ENFORCEMENT AND LEGAL

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

Johnny Brown
Patrick Wilson
Roy Callender
Terry Nay
Jimmie Ray
Michael Jones
Dennis Brearley
Chatrinia Johnson

FINANCIAL ADMINISTRATION

COUNTY AUDITOR*
COUNTY TREASURER
TAX COLLECTOR
PURCHASING AGENT*

Michael S. Navarro
Cheryl Chambers
John Bridges
Jodi Platt

RECORDING OFFICIALS

DISTRICT CLERK
COUNTY CLERK

Melanie Reed
Cindy Polley

*Denotes appointed officials. All others are elected officials.

FINANCIAL SECTION



P A T T I L L O , B R O W N & H I L L , L . L . P .
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Commissioners' Court
Ellis County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Ellis County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2015 the County adopted new accounting guidance, Governmental Accounting Standards (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and Governmental Accounting Standards (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and the schedule of contributions on pages 4 – 11 and 41 – 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ellis County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2016, on our consideration of the Ellis County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Ellis County, Texas' internal control over financial reporting and compliance.

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

Hillsboro, Texas
March 30, 2016

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, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages I-IV of this report.

FINANCIAL HIGHLIGHTS

The assets of Ellis County exceeded its liabilities at the close of the most recent fiscal year by \$40,368,645 (*net position*). Of this amount, \$8,084,146 (*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 \$1,947,605.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$25,498,206, an increase of \$357,216 in comparison with the prior year increase of \$1,591,723. This increase was less than the prior year increase primarily due to a \$3,033,455 increase in total revenues offset by a \$4,367,897 increase in expenditures. \$14,905,774 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, unassigned fund balance for the General Fund was \$14,905,774 or 39.87% of total General Fund expenditures.
- The County's total debt decreased by \$1,762,510 (2.8%) during the current fiscal year. This decrease is attributed to principal payments made during the current fiscal year offset by the net OPEB obligation and net pension liability.

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 and liabilities with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Ellis County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

The government-wide financial statements can be found on pages 12 – 13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Ellis County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Ellis County can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government wide financial statements. However unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*

Ellis County maintains 44 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 balances for the General Fund and Permanent Improvement Fund, which are considered to be major funds. Data from the other 42 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 14 – 16 of this report.

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

The basic fiduciary fund financial statements can be found on page 17 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 – 40 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, including Ellis County’s General Fund budget to actual comparison. Required supplementary information can be found on pages 41 – 54 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 55 – 109 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of Ellis County, assets exceeded liabilities by \$40,368,645 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 58.9% of net position. Ellis County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Ellis County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Ellis County’s Net Position

	Governmental Activities	
	2015	2014
Current and other assets	\$ 30,636,770	\$ 29,143,243
Capital assets	72,742,693	73,443,386
Total assets	103,379,463	102,586,629
 Total deferred outflows of resourcecs	 2,706,640	 29,957
Long-term liabilities	61,099,525	58,331,372
Other liabilities	4,372,160	3,271,813
Total liabilities	65,471,685	61,603,185
 Total deferred inflows of resourcecs	 245,773	 -
Net position:		
Net investment in capital assets	23,768,768	21,185,185
Restricted	8,515,731	8,334,257
Unrestricted	8,084,146	11,493,959
Total net position	\$ 40,368,645	\$ 41,013,401

An additional portion of Ellis County’s net position (21.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$8,084,146 may be used to meet the government’s ongoing obligations to citizens and creditors.

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

Governmental activities. Governmental activities increased Ellis County’s net position by \$1,947,605, thereby accounting for 4.8% of the total net position of Ellis County.

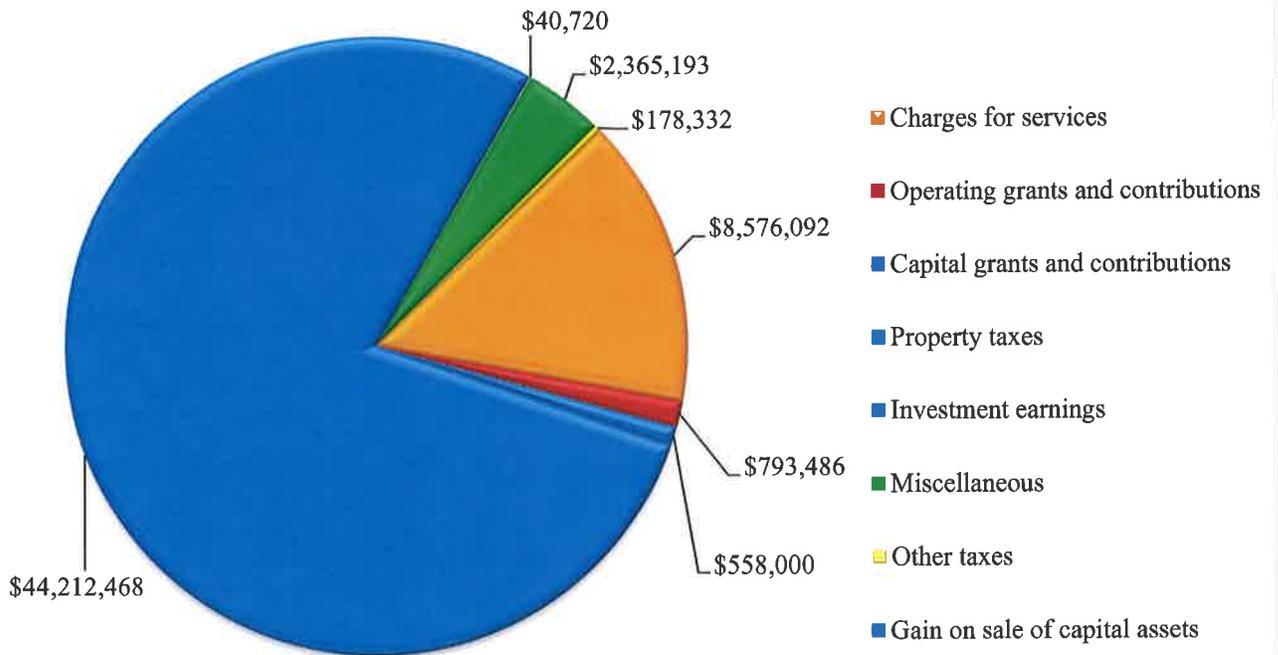
Ellis County’s Changes in Net Position

	Governmental Activities	
	2015	2014
REVENUES		
Program revenues:		
Charges for services	\$ 8,576,092	\$ 8,091,645
Operating grants and contributions	793,486	714,450
Capital grants and contributions	558,000	-
General revenues:		
Property taxes	44,212,468	42,304,297
Investment earnings	40,720	30,455
Miscellaneous	2,365,193	2,378,985
Other taxes	178,332	162,198
Total Revenues	<u>56,724,291</u>	<u>53,682,030</u>
EXPENSES		
General government	14,107,098	13,424,500
Judicial	6,915,022	6,106,470
Public safety	20,192,070	20,577,661
Health and welfare	1,724,987	1,621,603
Conservation	196,292	188,110
Roads and highways	9,086,753	8,484,824
Community development	77,699	19,305
Interest on long-term debt	2,476,765	2,555,034
Total Expenses	<u>54,776,686</u>	<u>52,977,507</u>
INCREASE (DECREASE) IN NET POSITION	1,947,605	704,523
NET POSITION, BEGINNING	41,013,401	40,704,354
PRIOR PERIOD ADJUSTMENT	(2,592,361)	(395,476)
NET POSITION, ENDING	<u>\$ 40,368,645</u>	<u>\$ 41,013,401</u>

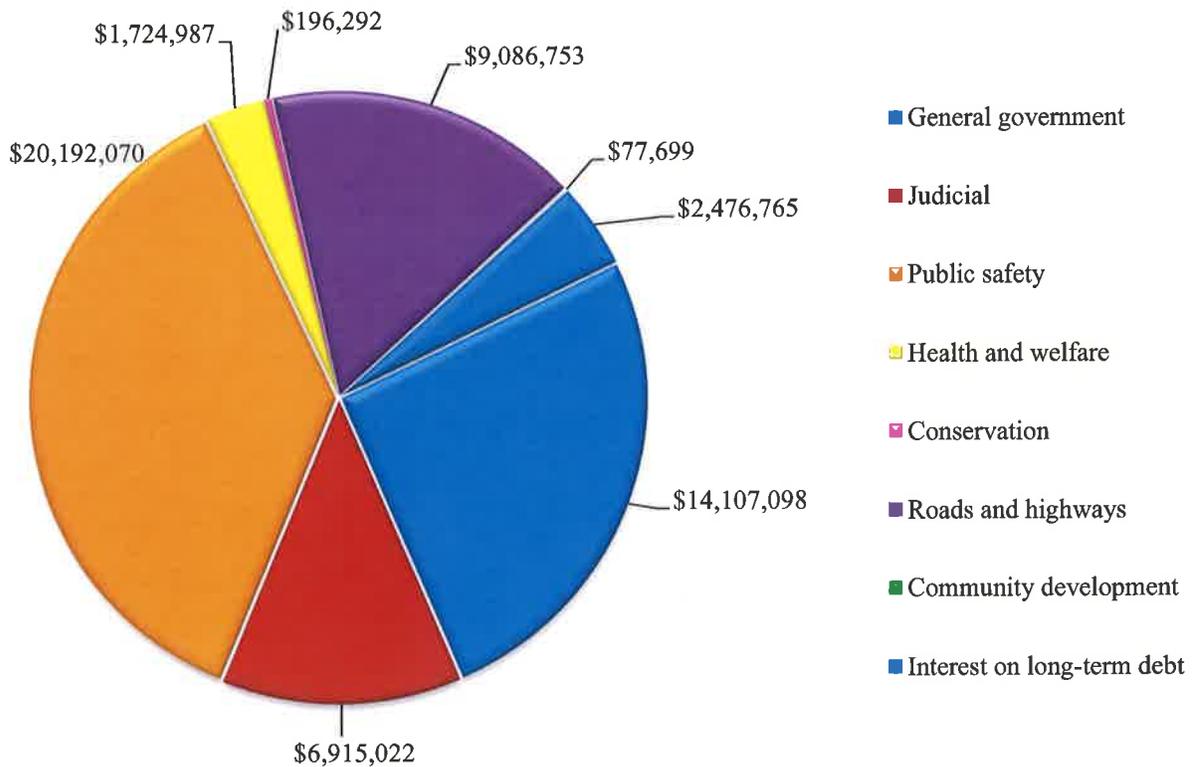
Property taxes increased by \$1,908,171 (4.5%) during the year. This result is mainly due to an increase in assessed taxable values.

Expenses increased in 2015, driven by a 3.4% increase in general government, judicial, health and welfare, conservation, roads and highways and community development offset by a decrease in interest on long-term debt.

REVENUES BY SOURCE



EXPENSES BY SOURCE



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds. The focus of Ellis County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Ellis County's financing requirements. In particular, *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, unassigned total fund balance of the General Fund was \$14,905,774. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

The fund balance of Ellis County's General Fund increased by \$1,767,884 during the current fiscal year. This increase is primarily due to a 4.21% increase in current year revenues. The increase in revenues was primarily due to increases in property taxes, fees of office and other revenue.

The Permanent Improvement Fund has an ending fund balance of \$479,605, a decrease of \$1,503,587 from the prior year. This decrease is due to a 78.9% increase in current year expenditures for the construction of the Courts Administration Building, Records Storage Building, Elections Building and a radio system upgrade.

General Fund Budgetary Highlights

The County's revenue projections were increased approximately \$144,000 or 0.37% when compared with the original budget. The budget for miscellaneous revenue increased approximately \$125,000 due to insurance claim reimbursements and the budget for Fees of Office was increased by approximately \$19,000 because of revenue earned from holding elections for other political subdivisions.

The actual revenue collections exceeded the revised estimates by about \$1,137,000, or about 2.9% of the revised estimate.

The General Fund's final revised expenditure budget was approximately \$209,000 greater than the figure originally adopted, (and increase of about 0.54%). This was primarily due to budget increases in the Sheriff's department of approximately \$115,000 for equipment and automobile expenditures and the Jail for approximately \$80,000 for inmate feeding expense.

Actual year-end expenditures totaled about \$1,595,000 less than the revised budget total.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Ellis County's investment in capital assets for its governmental activities as of September 30, 2015, amounts to \$72,742,693 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and system improvements, and machinery and equipment.

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

	Governmental Activities	
	2015	2014
Land	\$ 2,010,679	\$ 2,010,679
Construction work in progress	590,357	-
Buildings and improvements	66,897,256	68,249,370
Machinery and equipment	3,244,401	3,183,337
Total	\$ 72,742,693	\$ 73,443,386

The County had the following additions to capital assets:

Construction and completion of buildings	\$ 1,572,896
Addition to construction in progress for building projects	590,357
Radio system upgrade	544,559
Purchase of vehicles and equipment	475,856

Additional information on Ellis County's capital assets can be found in note 4 on page 30 of this report.

Long-term debt. At the end of the current fiscal year, Ellis County had total debt outstanding of \$61,008,625.

**Ellis County's Outstanding Debt
General Obligation Bonds**

General Obligation Bonds	\$ 42,956,935
Refunding Bonds	6,251,548
Total	\$ 49,208,483

The County also had vacation payable of \$1,181,338, net pension liability of \$4,807,479 and net OPEB obligation of \$5,811,325.

The County's overall debt decreased from the prior year due to principal payments made during the fiscal year. Additionally, interest accrued on capital appreciation bonds held by the County in the amount of \$325,458.

Ellis County's bond rating is "AA" rating from Fitch and an "Aa3" rating from Moody's.

Additional information on Ellis County's long-term debt can be found in note 4 on pages 31 – 32 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- 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. As the economy grows, so will Ellis County. County taxable assessed valuation had been essentially flat but returned to growth in fiscal years 2014-2016, with continued near term growth anticipated. The tax rate to fund the 2015 budget has been set at \$0.413599.
- County finances benefit from conservative budgeting practices and sound financial management resulting in the maintenance of solid reserve levels.
- The overall direct debt burden from the County is low, while overlapping debt is high. The high overlapping debt results primarily from significant school district related debt, due in part to aggressive population growth in prior years. County management has no near term debt plans, and assisted by “pay as you go” capital spending, the county’s capital needs appear manageable.
- Unfunded/underfunded mandates imposed by both the State of Texas and the United States continue to be borne on the backs of local taxpayers including programs such as indigent health care, juvenile probation, legal representation for indigent defendants, meeting standards imposed by the Texas Jail Commission, and increases in the cost of health insurance due to ramifications of the Affordable Care Act.
- Estimated Revenue for fiscal year 2016 is \$41,410,113 for the General Fund, and estimated expenditures are \$41,410,113.

All of these factors were considered in preparing Ellis County’s budget for the 2016 fiscal year.

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 Michael S. Navarro, CPA, Ellis County Auditor’s Office, 101 West Main, Suite 301, Waxahachie, Texas 75165.

BASIC FINANCIAL SECTION

ELLIS COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	<u>Primary Government</u> <u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 29,352,162
Receivables (net of allowances for uncollectibles)	
Taxes	939,530
Other	260,668
Intergovernmental receivable	84,410
Capital assets:	
Land	2,010,679
Buildings and improvements	102,400,341
Furniture and equipment	14,135,232
Construction in progress	590,357
Accumulated depreciation	(46,393,916)
Total capital assets, net of accumulated depreciation	<u>72,742,693</u>
Total assets	<u>103,379,463</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to pensions	<u>2,706,640</u>
Total deferred outflows of resources	<u>2,706,640</u>
LIABILITIES	
Accounts payable	2,899,400
Accrued liabilities	1,127,479
Accrued interest	345,281
Noncurrent liabilities:	
Due within one year	4,058,627
Due in more than one year	<u>57,040,898</u>
Total liabilities	<u>65,471,685</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow related to pensions	<u>245,773</u>
Total deferred inflows of resources	<u>245,773</u>
NET POSITION	
Net investment in capital assets	23,768,768
Restricted for:	
Road and bridge	3,761,632
Public safety	29,717
Law enforcement	1,483,613
Technology and security	140,858
Records management	1,776,880
Other statutorily restricted funds	79,562
Debt service	1,243,469
Unrestricted	<u>8,084,146</u>
Total net position	<u>\$ 40,368,645</u>

The notes to the financial statements are an integral part of this statement.

ELLIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary Government:					
Governmental Activities:					
General government	\$ 14,107,098	\$ 3,815,288	\$ 219,439	\$ 558,000	\$(9,514,371)
Judicial	6,915,022	1,946,888	71,160	-	(4,896,974)
Public safety	20,192,070	631,212	95,795	-	(19,465,063)
Health and welfare	1,724,987	-	-	-	(1,724,987)
Conservation	196,292	-	-	-	(196,292)
Roads and highways	9,086,753	2,182,704	407,092	-	(6,496,957)
Community development	77,699	-	-	-	(77,699)
Interest on long-term debt	2,476,765	-	-	-	(2,476,765)
Total governmental activities	<u>54,776,686</u>	<u>8,576,092</u>	<u>793,486</u>	<u>558,000</u>	<u>(44,849,108)</u>
Total primary government	<u>\$ 54,776,686</u>	<u>\$ 8,576,092</u>	<u>\$ 793,486</u>	<u>\$ 558,000</u>	<u>\$(44,849,108)</u>
General Revenues:					
Taxes:					
Property taxes, levied for general purposes					\$ 38,792,787
Property taxes, levied for debt service					5,419,681
Other taxes					178,332
Miscellaneous					2,365,193
Investment earnings					40,720
Total general revenues					<u>46,796,713</u>
					Change in net position 1,947,605
					Net position, beginning 41,013,401
					Prior period adjustment (2,592,361)
					Net position, ending <u>\$ 40,368,645</u>

The notes to the financial statements are an integral part of this statement.

ELLIS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2015

	<u>General</u>	<u>Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ 17,590,981	\$ 792,681	\$ 10,968,500	\$ 29,352,162
Receivables, net of allowances for uncollectibles:				
Taxes receivable	694,273	-	245,257	939,530
Intergovernmental receivable	6,711	-	77,699	84,410
Total assets	<u>\$ 18,291,965</u>	<u>\$ 792,681</u>	<u>\$ 11,291,456</u>	<u>\$ 30,376,102</u>
LIABILITIES				
Accounts payable	\$ 1,778,094	\$ 313,076	\$ 808,230	\$ 2,899,400
Accrued liabilities	979,617	-	147,862	1,127,479
Total liabilities	<u>2,757,711</u>	<u>313,076</u>	<u>956,092</u>	<u>4,026,879</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	628,480	-	222,537	851,017
Total deferred inflows of resources	<u>628,480</u>	<u>-</u>	<u>222,537</u>	<u>851,017</u>
FUND BALANCES				
Restricted:				
Road and bridge	-	-	3,761,632	3,761,632
Public safety	-	-	29,717	29,717
Law enforcement	-	-	1,483,613	1,483,613
Technology and security	-	-	140,858	140,858
Records management	-	-	1,776,880	1,776,880
Other statutorily restricted funds	-	-	79,562	79,562
Debt service	-	-	1,243,469	1,243,469
Assigned:				
Capital projects	-	479,605	1,597,096	2,076,701
Unassigned	<u>14,905,774</u>	<u>-</u>	<u>-</u>	<u>14,905,774</u>
Total fund balances	<u>14,905,774</u>	<u>479,605</u>	<u>10,112,827</u>	<u>25,498,206</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,291,965</u>	<u>\$ 792,681</u>	<u>\$ 11,291,456</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	72,742,693
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	1,111,685
Long-term liabilities, including bonds payable and capital leases, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(58,983,939)</u>
Net position of governmental activities	<u>\$ 40,368,645</u>

The notes to the financial statements are an integral part of this statement.

ELLIS COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 32,776,569	\$ 198,159	\$ 11,342,966	\$ 44,317,694
Intergovernmental	241,282	558,000	550,275	1,349,557
Licenses and permits	-	-	2,193,111	2,193,111
Fees of office	4,157,113	-	543,182	4,700,295
Fines and forfeitures	1,419,540	-	275,255	1,694,795
Interest earnings	24,630	829	15,261	40,720
Other	1,365,535	40,000	1,002,879	2,408,414
Total revenues	39,984,669	796,988	15,922,929	56,704,586
EXPENDITURES				
Current:				
General government	11,789,830	799,438	201,320	12,790,588
Judicial	5,917,704	-	897,412	6,815,116
Public safety	17,761,128	-	194,160	17,955,288
Health and welfare	1,724,987	-	-	1,724,987
Conservation	194,736	-	-	194,736
Roads and highways	-	-	8,627,467	8,627,467
Community development	-	-	77,699	77,699
Capital outlay	-	2,401,137	-	2,401,137
Debt service:				
Principal	-	-	3,704,035	3,704,035
Interest and fiscal charges	-	-	2,156,252	2,156,252
Total expenditures	37,388,385	3,200,575	15,858,345	56,447,305
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,596,284	(2,403,587)	64,584	257,281
OTHER FINANCING SOURCES (USES)				
Capital lease	-	-	99,935	99,935
Transfers in	71,600	900,000	-	971,600
Transfers out	(900,000)	-	(71,600)	(971,600)
Total other financing sources (uses)	(828,400)	900,000	28,335	99,935
NET CHANGE IN FUND BALANCES	1,767,884	(1,503,587)	92,919	357,216
FUND BALANCES, BEGINNING	13,137,890	1,983,192	10,019,908	25,140,990
FUND BALANCES, ENDING	\$ 14,905,774	\$ 479,605	\$ 10,112,827	\$ 25,498,206

The notes to the financial statements are an integral part of this statement.

ELLIS COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Amounts reported for governmental activities in the Statement of Activities (page 13) are different because:

Net change in fund balances - total governmental funds (page 15)	\$ 357,216
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Governmental funds report capital outlays as expenditures. However, in the governmental statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(700,693)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	19,705
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,592,786
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Some expenses reported in the governmental statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(<u>1,321,409</u>)
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Change in net position of governmental activities (page 13)	<u>\$ 1,947,605</u>
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The notes to the financial statements are an integral part of this statement.

ELLIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ <u>10,528,423</u>
Total assets	\$ <u>10,528,423</u>
LIABILITIES	
Due to other governments	\$ 3,291,631
Due to beneficiaries	<u>7,236,792</u>
Total liabilities	\$ <u>10,528,423</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

ELLIS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Ellis County is a political subdivision of the State of Texas. The County provides a full range of services authorized by statute. Such services include general governmental services such as recording and licensing, maintaining the County and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation, and maintaining County roads and bridges. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the government's operations and so data from those units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. Ellis County has neither of these items. 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.

B. Basis of Presentation

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. 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 and non-major governmental funds each displayed in a separate column.

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

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

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

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The government reports the following major governmental 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. This is considered the major governmental fund of the County.

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

Additionally, the government reports the following fund types:

Governmental Funds:

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

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

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

Fiduciary Funds:

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

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

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

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

D. Assets, Liabilities and Net Assets or Equity

Deposits and Investments

The government’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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.

Investments for the County are reported at fair value in accordance with the provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund’s financial statement of activity or statement of revenues, expenditures and changes in fund balance.

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 interfund 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 uncollectibles. The property tax receivable allowance is equal to 25% of outstanding property taxes at September 30, 2015.

Capital Assets

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

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

GASB Statement 34 requires the County to report and depreciate new infrastructure assets effective with the fiscal year ended September 30, 2006. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first required for the fiscal year ending in 2007.

Property, plant and equipment is 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

Compensated Absences

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

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan 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.

Net Other Post Employment Benefit Obligation

The liability for pension-related debt is fully liquidated by the General Fund.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. 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.

Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by resolution of Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Commissioner's Court or the County Auditor who is delegated that authority by ordinance.
- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Net Position

Net position represents the difference between assets, deferred outflows (inflows) of resources and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Deferred outflows/inflows of resources

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

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- 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 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 will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount are deferred and recognized as an inflow of resources in the period that the amount becomes available. The County also has one type of item that qualifies for reporting in this category in the government-wide financial statements. The difference in expected and actual pension expense is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

Prior Period Adjustment – Change in Accounting Principles

GASB has issued Statement No. 68, “*Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27,*” which became effective for fiscal year 2015. This statement changes the focus of pension accounting for employers from whether they are responsibly funding their plan over time to a point-in-time liability that is reflected in the employer’s financial statements for any actuarially unfunded portion of pension benefits earned to date.

The implementation of Statement No. 68 resulted restatement of beginning net position for the recording of the beginning net pension liability in the amount of \$4,439,762, and the beginning deferred outflow for contributions made after the measurement date in the amount of \$1,847,401. These items cumulatively resulted in a restatement of governmental activities net position in the amount of \$2,592,361.

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 fulltime employees. There was no significant change in coverage from the prior year. Settlements have not exceeded insurance coverage for each of the past five fiscal years.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

The details of this \$58,983,939 difference are as follows:

General Obligation Bonds and Certificates of Obligation	\$ 46,138,197
Capital lease	90,900
Accreted interest payable	3,070,286
Accrued interest payable	345,281
Net pension liability	2,346,612
Net OPEB obligation	5,811,325
Compensated absences	<u>1,181,338</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	\$ <u>58,983,939</u>

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

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$(700,693) difference are as follows:

Capital outlay (includes \$782,531 not classified as capital expenditures on the fund statements)	\$ 3,183,668
Disposals	(7,298)
Depreciation expense	<u>(3,877,063)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$(<u>700,693</u>)

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$3,592,786 difference are as follows:

Principal repayments:	
Bond payments	\$ 3,704,035
Amortization of premium on bond issuance	18,643
Amortization of deferred loss on refunding	<u>(29,957)</u>
Debt issuance:	
Capital lease	<u>(99,935)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 3,592,786</u>

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets, as required by state statute, are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Trust and Agency 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.

4. DETAILED NOTES ON ALL FUNDS

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's investment pools are 2a7-like pools. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The fair value of the County's position in the pool is the same as its value of pool shares.

Regulatory oversight for the operations of this external investment pool are 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, 2015, all of the County's \$17,791,292 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. The County's investments were rated AAAM by Standard and Poor's Investors Services

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, Tex Star, Investors Cash Trust and MBIA Class.

As of September 30, 2015, the County had the following investments:

	Fair Amount	Weighted Average Maturity (Days)
General Fund		
Lone Star Pool	\$ 6,175,757	53
MBIA - Investment Pool	1,005,098	34
TEXSTAR	17,966	51
Texas TERM	4,680,592	49
Texas Pool	<u>126,040</u>	55
Total general fund	<u>12,005,453</u>	
Permanent Improvement Fund		
Lone Star Pool	797	53
TEXSTAR	420	51
Total Permanent Improvement Fund	<u>1,217</u>	
Nonmajor Funds		
Lone Star Pool	6,956,604	53
TEXSTAR	1,708,839	51
MBIA - Investment Pool	338,310	34
Texas TERM	1,666,861	49
Texas Pool	<u>165,565</u>	55
Total nonmajor funds	<u>10,836,179</u>	
Totals		
Investments Not Subject to Categorization		
Investments Pools/MM	<u>22,842,849</u>	
Totals	<u>\$ 22,842,849</u>	

Property Tax

Property taxes attach as liens on property as of January 1. Taxes are levied on October 1, 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, 2015, was \$0.413599 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 an agency account.
- (2) The tax rates for the County, computed per \$100 from the present taxable assessed valuation of 11,130,848,945 for 2014, which funds 2015 is as follows:

General Maintenance and Operations Rate:	
Interest and Sinking (Debt Rate)	\$0.056484
Operations Rate	0.323607
Farm to Market Rate	<u>0.033508</u>
Total Tax Rate	<u>\$0.413599</u>

Receivables and Deferred Inflows of Resources

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

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:			
Taxes	\$ 925,698	\$ 327,006	\$ 1,252,704
Intergovernmental receivable	<u>6,711</u>	<u>77,699</u>	<u>84,410</u>
Gross receivables	932,409	404,705	1,337,114
Less: allowance for uncollectibles	<u>231,425</u>	<u>81,749</u>	<u>313,174</u>
Net Total Receivables	<u>\$ 700,984</u>	<u>\$ 322,956</u>	<u>\$ 1,023,940</u>
Deferred inflows of resources:			
Property taxes	\$ 628,480	\$ 222,537	\$ 851,017
Total deferred inflows	<u>\$ 628,480</u>	<u>\$ 222,537</u>	<u>\$ 851,017</u>

Capital Assets

Capital asset activity for the year ended September 30, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Completed Construction	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 2,010,679	\$ -	\$ -	\$ -	\$ 2,010,679
Construction work in progress	-	590,357	-	-	590,357
Total capital assets, not being depreciated	2,010,679	590,357	-	-	2,601,036
Capital assets, being depreciated:					
Buildings and improvements	100,827,445	1,572,896	-	-	102,400,341
Machinery and equipment	13,321,051	1,020,415	(206,234)	-	14,135,232
Total capital assets, being depreciated	114,148,496	2,593,311	(206,234)	-	116,535,573
Less accumulated depreciation for:					
Buildings and improvements	32,578,075	2,925,010	-	-	35,503,085
Machinery and equipment	10,137,714	952,053	(198,936)	-	10,890,831
Total accumulated depreciation	42,715,789	3,877,063	(198,936)	-	46,393,916
Total capital assets, being depreciated, net	71,432,707	(1,283,752)	(7,298)	-	70,141,657
Governmental activities capital assets, net	\$ 73,443,386	\$ (693,395)	\$ (7,298)	\$ -	\$ 72,742,693

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

Governmental activities:	
General government	\$ 1,508,673
Judicial	14,714
Public safety	1,924,201
Roads and highways	429,475
Total depreciation expense - governmental activities	\$ 3,877,063

Capital Leases

On April 8, 2015, the County entered into an equipment lease – purchase agreement to finance the acquisition of a 2015 Mack Dump Truck valued at \$99,935. The lease agreement is due in 2 installments with the remaining installment scheduled to be made in May 2016.

The capital lease requirements are as follows:

Year Ended August 31,	Capital Lease		Total Requirements
	Principal	Interest	
2016	\$ 90,900	\$ 2,030	\$ 92,930
Total	\$ 90,900	\$ 2,030	\$ 92,930

The assets acquired through capital leases are as follows:

Asset:	Governmental Activities
Machinery and equipment	\$ 634,491
Less: Accumulated depreciation	<u>421,435</u>
Total	<u>\$ 213,056</u>

Long-term Debt

Long-term Debt Walk-forward

	Payable Amounts Outstanding 10/01/14	Issued	Retired	Accretion	Outstanding 09/30/15
General obligation bonds	\$ 44,255,000	\$ -	\$ 1,615,000	\$ -	\$ 42,640,000
Premium on issuance	335,578	-	18,643	-	316,935
Refunding bonds	8,006,090	-	2,080,000	325,458	6,251,548
Net pension liability	4,439,762	367,717	-	-	4,807,479
Net OPEB obligation	4,512,982	1,695,378	397,035	-	5,811,325
Compensated absences	1,221,723	1,178,359	1,218,744	-	1,181,338
Totals	<u>\$ 62,771,135</u>	<u>\$ 3,241,454</u>	<u>\$ 5,329,422</u>	<u>\$ 325,458</u>	<u>\$ 61,008,625</u>

A summary of the changes in long-term debt for the year ended September 30, 2015, is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 10/01/14	Issued	Retired	Accretion on Bonds	Outstanding 09/30/15	Amounts Due Within One Year
General Obligation, Bonds, 2007	4.0-5.25%	\$ 53,875,000	\$ 2,140,325	\$ 44,255,000	\$ -	\$ 1,615,000	\$ -	\$ 42,640,000	\$ 1,680,000
Premium on Issuance				335,578	-	18,643	-	316,935	-
General Obligation Refunding Bonds, Series 2002	3.0-5.56%	17,146,262	-	5,926,090	-	-	325,458	6,251,548	1,992,392
General Obligation Refunding Bonds, Series 2011	1.39%	5,485,000	14,375	2,080,000	-	2,080,000	-	-	-
Net pension liability	N/A	N/A	-	4,439,762	367,717	-	-	4,807,479	-
Net OPEB obligation	N/A	N/A	-	4,512,982	1,695,378	397,035	-	5,811,325	-
Compensated absences	N/A	N/A	-	1,221,723	1,178,359	1,218,744	-	1,181,338	295,335
Totals			<u>\$ 2,154,700</u>	<u>\$ 62,771,135</u>	<u>\$ 3,241,454</u>	<u>\$ 5,329,422</u>	<u>\$ 325,458</u>	<u>\$ 61,008,625</u>	<u>\$ 3,967,727</u>

Bonds

General Long-term Debt consists of various issues of General Obligation Bonds, Certificates of Obligation and Tax Notes; the County's accrued liability for compensated absences; and other payables such as capital leases for vehicles and equipment. General Obligation Bonds, Certificates of Obligation and Tax Notes 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.

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

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

Year Ended August 31,	General Obligations		Total Requirements
	Principal	Interest	
2016	\$ 3,672,392	\$ 2,179,296	\$ 5,851,688
2017	3,652,354	2,207,134	5,859,488
2018	3,625,592	2,233,883	5,859,475
2019	2,496,210	1,989,665	4,485,875
2020	2,005,000	1,750,375	3,755,375
2021-2025	11,680,000	7,103,275	18,783,275
2026-2030	14,770,000	4,019,825	18,789,825
2031-2035	6,990,000	528,500	7,518,500
Total	\$ 48,891,548	\$ 22,011,953	\$ 70,903,501

Accretion on Premium Compound Interest Bonds

A portion of the bonds sold in the Series 2002 refunding bond issue was premium compound interest bonds. These obligations have par values of \$3,181,262 and maturity values of \$7,030,000. The interest on these obligations will be paid upon maturity in the fiscal years ending September 30, 2016 through 2019. The accreted values of these bonds at September 30, 2015, are approximately \$3,070,286 accordingly, accretion on these bonds of approximately \$325,458 has been recorded in the current year.

There are a number of limitations and restrictions contained in the general obligation bond indenture. Management has indicated that the County is in compliance with all significant limitations and restrictions.

Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2015, is as follows:

Interfund transfers:

	Transfer In:		
	General	Permanent Improvement	Total
Transfer Out:			
General fund	\$ -	\$ 900,000	\$ 900,000
Nonmajor governmental funds	71,600	-	71,600
Total	\$ 71,600	\$ 900,000	\$ 971,600

Transfer was used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them (\$71,600) (2) to move funds for a building project in order to capture entire cost of project in a capital improvement fund

Other Information

Risk Management

Ellis County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, errors and omissions and personnel risks which 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, 2015, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed 100% of the premium for each employee to 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.

The latest financial statements for the self-insurance fund are available for the year ended September 30, 2015, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

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.

Defined Benefit Pension Plan

Plan Description

The County participates in a nontraditional 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 comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

All eligible employees of the County are required to participate in TCDRS.

Benefits Provided

TCDRS provides retirement, disability and death benefits for all of its fulltime employees. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

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. 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, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	217
Inactive employees entitled to but not yet receiving benefits	135
Active employees	523
	<hr/>
	875
	<hr/>

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 10.53% and 10.41% in calendar years 2014 and 2015, respectively. The County's contributions to TCDRS for the year ended September 30, 2015, were \$2,360,479, and were equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.5% per year
Investment rate of return	8.1%, net of pension plan investment expense, including inflation

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

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

The actuarial assumptions that determined the total pension liability as of December 31, 2014, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 8.10%. 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 are based on January 2015 information for a 7 to 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

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	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FISE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

⁽¹⁾ Target asset allocation adopted at the April 2015 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.7% per Cliffwater's 2015 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

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

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. 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 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 period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2013	\$ 75,931,337	\$ 71,491,574	\$ 4,439,763
Changes for the year:			
Service cost	3,063,693	-	3,063,693
Interest on total pension liability ⁽¹⁾	6,152,579	-	6,152,579
Effect of economic/demographic gains or losses	(307,217)	-	(307,217)
Refund of contributions	(418,721)	(418,721)	-
Benefit payments	(2,591,070)	(2,591,070)	-
Administrative expenses	-	(57,249)	57,249
Member contributions	-	1,562,033	(1,562,033)
Net investment income	-	4,820,510	(4,820,510)
Employer contributions	-	2,349,744	(2,349,744)
Other ⁽²⁾	-	(133,699)	133,699
Balance at 12/31/2014	<u>\$ 81,830,601</u>	<u>\$ 77,023,122</u>	<u>\$ 4,807,479</u>

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

⁽²⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, 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 (7.1%) or 1-percentage-higher (9.1%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	7.1%	8.1%	9.1%
Total pension liability	\$ 93,018,990	\$ 81,830,601	\$ 72,673,717
Fiduciary net position	<u>77,023,122</u>	<u>77,023,122</u>	<u>77,023,122</u>
Net pension liability/(asset)	<u>\$ 15,995,868</u>	<u>\$ 4,807,479</u>	<u>\$ (4,349,405)</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, 2015, the County recognized pension expense of \$2,118,600. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>
Differences between expected and actual economic experience	\$(245,773)
Difference between projected and actual investment earnings	844,635
Contributions subsequent to the measurement date	<u>1,862,005</u>
Total	<u>\$ 2,460,867</u>

\$1,862,005 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2016. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expenses as follows:

<u>For The Year Ended December 31,</u>	
2015	\$ 149,715
2016	149,715
2017	149,715
2018	149,717

Postemployment Health Care

Plan Description and Funding Policy. In addition to the pension benefits described above, the Commissioners' Court established a medical and dental insurance benefit plan for retirees that choose to participate. The County administers this single-employer defined benefit medical and dental plan ("the Retiree Medical and Dental Plan"). The Retiree Medical and Dental Plan does not issue a publicly available financial report.

Eligible retirees will be provided subsidized medical and dental insurance benefits if they meet the following conditions and elect to participate:

- Must be drawing a monthly annuity from the Texas County & District Retirement System, and who 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 plan as long as is drawing monthly annuity.

- Make the following payments to the County:

1. Retiree - \$373/month
2. Retiree's spouse - \$373/month
3. Retiree's dependent - \$373/month
4. Dental - \$29/month

The County will cease insurance coverage on the retiree and dependent on the last day of the month when the retiree or dependent fails to submit the required set subsidy amount.

Funding Policy and Annual OPEB Cost. The County's annual other postemployment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County's annual OPEB cost for the fiscal year ending September 30, 2015, is as follows:

Fiscal Year	<u>2015</u>
Annual Required Contribution (ARC)	\$ 1,503,576
Interest on Net OPEB Obligation	191,802
Adjustment to the ARC	<u>(181,948)</u>
Annual OPEB Cost	1,513,430
Contributions Made	<u>(215,087)</u>
Increase in Net OPEB Obligation	1,298,343
Net OPEB Obligation, beginning of year	<u>4,512,982</u>
Net OPEB Obligation, ending of year	<u>\$ 5,811,325</u>
Percentage of ARC contribution	14.2%

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2015 and the preceding two fiscal years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Employer Amount Contributed</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
09/30/2013	\$ 1,182,024	\$ 208,465	17.6%	\$ 3,518,794
09/30/2014	1,220,452	226,264	18.5%	4,512,982
09/30/2015	1,513,430	215,087	14.2%	5,811,325

Funded Status and Funding Progress. The funding status of the County's retiree health care plan, under GASB Statement No. 45 as of September 30, 2015 is as follows:

<u>Actuarial Valuation Date</u>	<u>9/30/2015</u>
Actuarial value of assets	\$ -
Actuarial accrued liabilities (AAL)	11,527,738
Unfunded actuarial accrued liability (UAAL)	11,527,738
Funded ratio	0.00%
Covered payroll (active plan members)	22,603,275
UAAL as a percentage of covered payroll	51.0%

Under the reporting parameters, the County's retiree health care plan is 0% funded with the actuarial accrued liability exceeding actuarial assets by \$11,527,738 at September 30, 2015. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 51.0%.

Actuarial Methods and Assumptions

The Projected Unit Credit Cost Method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The actuarial cost method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

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 the County's 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. Significant methods and assumptions were as follows:

Inflation rate	2.50% per annum
Investment rate of return	4.25% per annum, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Medical trend	Initial rate of 7.30%, declining to an ultimate rate of 5.00% after 12 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

REQUIRED SUPPLEMENTARY INFORMATION

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem tax	\$ 32,574,576	\$ 32,574,576	\$ 32,598,237	\$ 23,661
Mixed drink tax	190,000	190,000	178,332	(11,668)
Total taxes	<u>32,764,576</u>	<u>32,764,576</u>	<u>32,776,569</u>	<u>11,993</u>
Intergovernmental:				
State - hazardous waste fees	50,000	50,000	43,239	(6,761)
Other	146,000	146,000	198,043	52,043
Total intergovernmental	<u>196,000</u>	<u>196,000</u>	<u>241,282</u>	<u>45,282</u>
Fees of Office:				
District Clerk	523,025	523,025	519,648	(3,377)
County Clerk	957,100	957,100	1,168,122	211,022
Sheriff	228,500	244,500	272,738	28,238
County Attorney	63,880	66,662	67,714	1,052
Tax Collector	1,137,300	1,137,300	1,282,424	145,124
County Court-At-Law	155,000	155,000	174,978	19,978
Justice of the Peace, Precinct #1	34,900	34,900	35,424	524
Justice of the Peace, Precinct #2	65,300	65,300	54,266	(11,034)
Justice of the Peace, Precinct #3	45,100	45,100	49,119	4,019
Justice of the Peace, Precinct #4	31,450	31,450	26,318	(5,132)
Constable, Precinct #1	33,100	33,100	38,448	5,348
Constable, Precinct #2	71,000	71,000	74,283	3,283
Constable, Precinct #3	46,000	46,000	55,396	9,396
Constable, Precinct #4	52,600	52,600	51,652	(948)
Elections	4,590	4,590	480	(4,110)
Public Works Administration	258,100	258,100	286,103	28,003
Total Fees of Office	<u>3,706,945</u>	<u>3,725,727</u>	<u>4,157,113</u>	<u>431,386</u>
Fines and forfeitures	<u>1,401,000</u>	<u>1,401,000</u>	<u>1,419,540</u>	<u>18,540</u>
Interest earnings	<u>17,000</u>	<u>17,000</u>	<u>24,630</u>	<u>7,630</u>
Miscellaneous:				
Jail pay phone commission	105,000	105,000	200,453	95,453
Miscellaneous	512,874	638,203	1,165,082	526,879
Total miscellaneous	<u>617,874</u>	<u>743,203</u>	<u>1,365,535</u>	<u>622,332</u>
Total revenues	<u>\$ 38,703,395</u>	<u>\$ 38,847,506</u>	<u>\$ 39,984,669</u>	<u>\$ 1,137,163</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
GENERAL GOVERNMENT				
County Clerk:				
Salaries	\$ 609,413	\$ 609,463	\$ 601,762	\$ 7,701
Benefits	265,159	265,168	260,869	4,299
Supplies	23,240	19,176	18,050	1,126
Capital outlay	1,500	8,456	7,681	775
Other	27,400	24,508	22,972	1,536
Total County Clerk	<u>926,712</u>	<u>926,771</u>	<u>911,334</u>	<u>15,437</u>
County Judge:				
Salaries	216,240	216,240	216,240	-
Benefits	75,645	77,324	77,324	-
Supplies	4,850	5,050	3,967	1,083
Other	17,700	15,821	13,408	2,413
Total County Judge	<u>314,435</u>	<u>314,435</u>	<u>310,939</u>	<u>3,496</u>
Juvenile Services:				
Salaries	293,028	491,370	491,370	-
Benefits	240,800	240,800	213,432	27,368
Supplies	7,200	6,950	2,088	4,862
Capital outlay	7,500	7,500	4,196	3,304
Other	73,950	73,201	54,789	18,412
Juvenile detention service	942,447	737,104	693,171	43,933
Nonresidential	61,000	69,000	53,137	15,863
Total Juvenile Services	<u>1,625,925</u>	<u>1,625,925</u>	<u>1,512,183</u>	<u>113,742</u>
Department of Development:				
Salaries	440,109	440,109	439,812	297
Benefits	177,172	177,172	175,543	1,629
Supplies	4,000	4,080	4,080	-
Capital outlay	3,500	3,500	2,609	891
Other	8,200	8,120	7,398	722
Automobile	17,950	17,950	10,945	7,005
Total Department of Development	<u>650,931</u>	<u>650,931</u>	<u>640,387</u>	<u>10,544</u>
Veterans Services:				
Salaries	51,936	46,986	32,577	14,409
Benefits	19,109	19,118	15,508	3,610
Supplies	1,000	1,500	1,346	154
Capital outlay	-	800	800	-
Other	1,200	4,900	1,599	3,301
Total Veterans Services	<u>73,245</u>	<u>73,304</u>	<u>51,830</u>	<u>21,474</u>
Commissioners' Court:				
Salaries	304,904	304,934	304,934	-
Benefits	91,028	90,998	90,316	682
Total Commissioners' Court	<u>\$ 395,932</u>	<u>\$ 395,932</u>	<u>\$ 395,250</u>	<u>\$ 682</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Community Supervision/Corrections:				
Capital outlay	\$ 3,500	\$ 3,500	\$ 2,896	\$ 604
Utilities	100	100	-	100
Total Community Supervision/Correction	<u>3,600</u>	<u>3,600</u>	<u>2,896</u>	<u>704</u>
Nondepartmental:				
Payroll insurance expense	500,000	355,419	355,419	-
Other	1,697,107	2,400,272	2,400,272	-
Organizational dues/subscriptions	210,000	192,016	192,016	-
Comprehensive insurance	505,769	101,765	101,765	-
Tax appraisal fee	390,952	385,636	385,636	-
Legal/professional fees	48,500	43,324	43,324	-
Lawsuit settlement	-	500	500	-
Total Nondepartmental	<u>3,352,328</u>	<u>3,478,932</u>	<u>3,478,932</u>	<u>-</u>
Purchasing:				
Salaries	181,587	181,587	134,580	47,007
Benefits	68,448	68,448	59,656	8,792
Capital outlay - for all departments	1,403	2,385	2,179	206
Other	15,585	14,603	12,983	1,620
Total Purchasing	<u>267,023</u>	<u>267,023</u>	<u>209,398</u>	<u>57,625</u>
Elections:				
Salaries	190,810	190,810	189,299	1,511
Benefits	70,847	74,217	74,217	-
Capital outlay	1,300	1,300	448	852
Election workers salaries/benefits	67,540	87,040	86,041	999
Other	108,125	150,533	147,019	3,514
Total Elections	<u>438,622</u>	<u>503,900</u>	<u>497,024</u>	<u>6,876</u>
County Auditor:				
Salaries	311,569	311,569	301,052	10,517
Benefits	110,879	110,879	108,699	2,180
Supplies	4,500	4,500	4,268	232
Capital outlay	2,300	2,300	1,334	966
Other	8,625	8,625	6,699	1,926
Total County Auditor	<u>437,873</u>	<u>437,873</u>	<u>422,052</u>	<u>15,821</u>
Tax Assessor/Collector:				
Salaries	636,691	636,691	619,776	16,915
Benefits	279,167	279,167	275,670	3,497
Supplies	18,500	25,000	24,354	646
Other	28,700	32,200	31,603	597
Telephone	10,600	10,600	5,480	5,120
Postage	35,000	25,000	24,199	801
Capital outlay	700	700	-	700
Total Tax Assessor/Collector	<u>\$ 1,009,358</u>	<u>\$ 1,009,358</u>	<u>\$ 981,082</u>	<u>\$ 28,276</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Treasurer:				
Salaries	\$ 151,220	\$ 151,222	\$ 151,222	\$ -
Benefits	54,918	54,916	53,581	1,335
Other	22,051	19,586	17,428	2,158
Capital outlay	500	2,965	930	2,035
Total Treasurer	<u>228,689</u>	<u>228,689</u>	<u>223,161</u>	<u>5,528</u>
Human Services:				
Salaries	196,956	196,956	187,671	9,285
Benefits	71,263	71,263	68,799	2,464
Supplies	6,000	6,000	3,166	2,834
Utilities	1,100	1,100	752	348
Other	1,107,291	815,427	725,798	89,629
Total Human Services	<u>1,382,610</u>	<u>1,090,746</u>	<u>986,186</u>	<u>104,560</u>
Courthouse/Office Building:				
Salaries	211,670	211,670	211,576	94
Benefits	102,202	102,202	100,806	1,396
Supplies	18,500	18,500	17,731	769
Capital outlay	2,000	2,200	2,140	60
Other	34,510	34,210	33,592	618
Telephone	832	932	910	22
Repairs and maintenance	117,250	117,250	115,721	1,529
Total Courthouse/Office Buildings	<u>486,964</u>	<u>486,964</u>	<u>482,476</u>	<u>4,488</u>
Engineering:				
Salaries	360,743	360,743	274,108	86,635
Benefits	115,517	115,517	101,932	13,585
Supplies	4,050	23,300	15,330	7,970
Capital outlay	4,000	3,500	3,279	221
Other	30,950	13,300	9,578	3,722
Utilities	2,900	1,800	1,631	169
Total Engineering	<u>518,160</u>	<u>518,160</u>	<u>405,858</u>	<u>112,302</u>
MIS:				
Salaries	199,170	199,170	199,170	-
Benefits	65,249	65,249	63,593	1,656
Supplies	11,480	12,480	10,048	2,432
Capital outlay	2,400	2,400	1,615	785
Other	19,558	18,558	4,416	14,142
Total MIS	<u>297,857</u>	<u>297,857</u>	<u>278,842</u>	<u>19,015</u>
Total General Government	<u>\$ 12,410,264</u>	<u>\$ 12,310,400</u>	<u>\$ 11,789,830</u>	<u>\$ 520,570</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL				
40th Judicial District Judge:				
Salaries	\$ 106,440	\$ 106,440	\$ 106,440	\$ -
Benefits	47,312	47,312	46,200	1,112
Supplies	6,500	8,000	6,549	1,451
Capital outlay	3,500	5,500	5,184	316
Other	16,550	13,050	10,606	2,444
Total 40th Judicial District Judge	<u>180,302</u>	<u>180,302</u>	<u>174,979</u>	<u>5,323</u>
378th Judicial District Judge:				
Salaries	42,000	88,417	87,460	957
Benefits	26,000	39,057	38,697	360
Supplies	4,500	4,500	2,123	2,377
Capital outlay	3,000	3,000	523	2,477
Other	14,000	14,000	6,378	7,622
Total 378th Judicial District Judge	<u>89,500</u>	<u>148,974</u>	<u>135,181</u>	<u>13,793</u>
District Clerk:				
Salaries	497,055	497,155	483,494	13,661
Benefits	209,102	209,121	204,243	4,878
Supplies	27,300	27,300	22,853	4,447
Capital outlay	3,500	3,500	2,775	725
Other	112,600	112,600	104,665	7,935
Total District Clerk	<u>849,557</u>	<u>849,676</u>	<u>818,030</u>	<u>31,646</u>
County Court-at-Law:				
Salaries	245,440	248,320	246,347	1,973
Benefits	72,688	72,908	72,668	240
Capital outlay	1,000	1,000	354	646
Other	22,200	22,200	16,454	5,746
Total County Court-at-Law	<u>341,328</u>	<u>344,428</u>	<u>335,823</u>	<u>8,605</u>
County Court-at-Law #2:				
Salaries	245,440	246,110	246,110	-
Benefits	72,405	72,691	72,691	-
Other	15,312	16,365	16,365	-
Utilities	650	50	14	36
Supplies	5,400	5,164	3,072	2,092
Capital outlay	300	1,850	1,755	95
Total County Court-at-Law #2	<u>\$ 339,507</u>	<u>\$ 342,230</u>	<u>\$ 340,007</u>	<u>\$ 2,223</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
Justice of the Peace #1:				
Salaries	\$ 157,899	\$ 157,899	\$ 157,899	\$ -
Benefits	65,176	65,176	64,751	425
Capital outlay	500	500	300	200
Other	23,850	23,850	16,742	7,108
Total Justice of the Peace #1	<u>247,425</u>	<u>247,425</u>	<u>239,692</u>	<u>7,733</u>
Justice of the Peace #2:				
Salaries	221,065	219,091	216,487	2,604
Benefits	94,271	94,271	92,457	1,814
Capital outlay	2,250	2,250	2,141	109
Other	23,210	25,110	24,792	318
Total Justice of the Peace #2	<u>340,796</u>	<u>340,722</u>	<u>335,877</u>	<u>4,845</u>
Justice of the Peace #3:				
Salaries	155,430	155,551	155,551	-
Benefits	55,072	55,358	55,358	-
Capital outlay	800	945	945	-
Other	12,750	12,688	12,688	-
Total Justice of the Peace #3	<u>224,052</u>	<u>224,542</u>	<u>224,542</u>	<u>-</u>
Justice of the Peace #4:				
Salaries	157,899	157,899	157,899	-
Benefits	64,324	64,324	63,594	730
Capital outlay	1,000	2,655	2,580	75
Other	24,300	22,645	16,979	5,666
Total Justice of the Peace #4	<u>247,523</u>	<u>247,523</u>	<u>241,052</u>	<u>6,471</u>
Court Reporter:				
Other	160,500	45,680	42,267	3,413
Total Court Reporter	<u>160,500</u>	<u>45,680</u>	<u>42,267</u>	<u>3,413</u>
County and District Attorney:				
Salaries	1,941,888	1,956,083	1,956,083	-
Benefits	732,504	729,564	729,564	-
Supplies	15,000	14,368	14,368	-
Capital outlay	4,110	1,691	1,691	-
Other	173,133	170,618	170,618	-
Total County and District Attorney	<u>2,866,635</u>	<u>2,872,324</u>	<u>2,872,324</u>	<u>-</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
443th District Court:				
Salaries	42,000	104,465	101,864	2,601
Benefits	25,790	43,671	42,389	1,282
Capital outlay	500	601	601	-
Other	20,500	20,399	13,076	7,323
Total 443th District Court	<u>88,790</u>	<u>169,136</u>	<u>157,930</u>	<u>11,206</u>
Total Judicial	<u>\$ 5,975,915</u>	<u>\$ 6,012,962</u>	<u>\$ 5,917,704</u>	<u>\$ 95,258</u>
PUBLIC SAFETY				
Sheriff:				
Salaries	\$ 5,350,583	\$ 5,350,983	\$ 5,173,146	\$ 177,837
Benefits	1,908,602	1,908,676	1,860,554	48,122
Supplies	38,600	33,800	28,122	5,678
Capital outlay	27,300	30,420	30,379	41
Other	369,457	409,158	320,490	88,668
Utilities	93,000	106,513	106,513	-
Automobile Purchases/Expenses	356,000	418,837	404,928	13,909
Total Sheriff	<u>8,143,542</u>	<u>8,258,387</u>	<u>7,924,132</u>	<u>334,255</u>
Highway Patrol:				
Salaries	36,528	36,528	36,528	-
Benefits	17,121	17,121	17,061	60
Other	1,500	1,500	-	1,500
Total Highway Patrol	<u>55,149</u>	<u>55,149</u>	<u>53,589</u>	<u>1,560</u>
Fire Marshal:				
Salaries	89,102	89,102	88,311	791
Benefits	33,914	33,914	33,230	684
Automobile	5,700	5,700	3,668	2,032
Capital outlay	2,000	6,096	4,511	1,585
Other	11,875	11,874	10,169	1,705
Total Fire Marshal	<u>142,591</u>	<u>146,686</u>	<u>139,889</u>	<u>6,797</u>
Constable #1:				
Salaries	101,213	101,213	101,213	-
Benefits	36,734	36,734	36,287	447
Other	8,960	13,407	8,498	4,909
Automobile	9,575	9,751	7,416	2,335
Total Constable #1	<u>156,482</u>	<u>161,105</u>	<u>153,414</u>	<u>7,691</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
PUBLIC SAFETY (Continued)				
Constable #2:				
Salaries	101,213	102,284	102,284	-
Benefits	36,804	36,472	36,472	-
Capital outlay	1,800	1,800	1,010	790
Other	10,760	12,708	10,139	2,569
Automobile	9,000	8,850	7,906	944
Total Constable #2	<u>\$ 159,577</u>	<u>\$ 162,114</u>	<u>\$ 157,811</u>	<u>\$ 4,303</u>
Constable #3:				
Salaries	\$ 100,913	\$ 100,913	\$ 100,913	\$ -
Benefits	36,679	36,679	36,083	596
Capital outlay	700	5,221	4,439	782
Other	7,260	8,542	6,363	2,179
Automobile	7,400	3,936	3,110	826
Total Constable #3	<u>152,952</u>	<u>155,291</u>	<u>150,908</u>	<u>4,383</u>
Constable #4:				
Salaries	100,013	100,013	100,013	-
Benefits	36,159	36,159	35,508	651
Capital outlay	3,500	4,419	4,295	124
Other	9,510	15,882	13,216	2,666
Automobile	11,015	7,835	6,451	1,384
Total Constable #4	<u>160,197</u>	<u>164,308</u>	<u>159,483</u>	<u>4,825</u>
Emergency Management:				
Salaries	77,952	50,848	48,122	2,726
Benefits	31,873	31,808	25,129	6,679
Capital outlay	6,100	2,347	2,347	-
Other	1,000	17,744	16,443	1,301
Automobile	5,275	10,906	10,837	69
Total Emergency Management	<u>122,200</u>	<u>113,653</u>	<u>102,878</u>	<u>10,775</u>
Jail				
Salaries	4,909,104	4,759,106	4,394,626	364,480
Benefits	2,016,850	2,016,850	1,906,274	110,576
Utilities	460,000	490,543	490,543	-
Repairs	137,000	177,704	177,704	-
Supplies	1,717,380	1,824,380	1,727,027	97,353
Capital outlay	16,500	14,020	11,458	2,562
Other	164,260	218,040	211,392	6,648
Total Jail	<u>9,421,094</u>	<u>9,500,643</u>	<u>8,919,024</u>	<u>581,619</u>
Total Public Safety	<u>\$ 18,513,784</u>	<u>\$ 18,717,336</u>	<u>\$ 17,761,128</u>	<u>\$ 956,208</u>

(continued)

ELLIS COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
HEALTH AND WELFARE				
Mental Health/Juvenile Expense:				
Other	\$ 21,000	\$ 21,000	\$ 15,200	\$ 5,800
Total Mental Health/Juvenile Expenses	<u>21,000</u>	<u>21,000</u>	<u>15,200</u>	<u>5,800</u>
Indigent Legal:				
Other	22,500	34,172	34,172	-
Legal and professional fees	1,619,000	1,675,615	1,675,615	-
Total Pauper	<u>1,641,500</u>	<u>1,709,787</u>	<u>1,709,787</u>	<u>-</u>
Total Health and Welfare	<u>1,662,500</u>	<u>1,730,787</u>	<u>1,724,987</u>	<u>5,800</u>
CONSERVATION				
Agricultural Extension Service:				
Salaries	132,093	132,143	128,230	3,913
Benefits	53,549	53,558	41,856	11,702
Supplies	5,130	4,310	4,290	20
Capital outlay	2,060	1,360	1,315	45
Other	14,500	15,570	14,828	742
Auto	2,700	2,695	1,262	1,433
Telephone	2,500	2,955	2,955	-
Total Agricultural Extension Service	<u>212,532</u>	<u>212,591</u>	<u>194,736</u>	<u>17,855</u>
Total Conservation	<u>212,532</u>	<u>212,591</u>	<u>194,736</u>	<u>17,855</u>
Total Expenditures	<u>38,774,995</u>	<u>38,984,076</u>	<u>37,388,385</u>	<u>1,595,691</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(71,600)</u>	<u>(136,570)</u>	<u>2,596,284</u>	<u>2,732,854</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(900,000)	(900,000)	-
Transfers in	71,600	71,600	71,600	-
Total other financing sources (uses)	<u>71,600</u>	<u>(828,400)</u>	<u>(828,400)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(964,970)	1,767,884	2,732,854
FUND BALANCES, BEGINNING	<u>13,137,890</u>	<u>13,137,890</u>	<u>13,137,890</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 13,137,890</u>	<u>\$ 12,172,920</u>	<u>\$ 14,905,774</u>	<u>\$ 2,732,854</u>

ELLIS COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

SEPTEMBER 30, 2015

Plan Year Ended December 31	<u>2014</u>
Total Pension Liability	
Service Cost	\$ 3,063,693
Interest total pension liability	6,152,579
Effect of economic/demographic (gains) or losses	(307,217)
Benefit payments/refunds of contributions	<u>(3,009,791)</u>
Net change in total pension liability	5,899,264
Total pension liability - beginning	<u>75,931,337</u>
Total pension liability - ending (a)	<u><u>\$ 81,830,601</u></u>
Plan Fiduciary Net Position	
Employer contributions	\$ 2,349,744
Member contributions	1,562,033
Investment income net of investment expenses	4,820,510
Benefit payments/refunds of contributions	(3,009,791)
Administrative expenses	(57,249)
Other	<u>(133,699)</u>
Net change in plan fiduciary net position	5,531,548
Plan fiduciary net position - beginning	<u>71,491,574</u>
Plan fiduciary net position - ending (b)	<u><u>77,023,122</u></u>
Net pension liability - ending (a) - (b)	<u><u>\$ 4,807,479</u></u>
Fiduciary net position as a percentage of total pension liability	94.13%
Pensionable covered payroll	\$ 22,314,753
Net pension liability as a percentage of covered payroll	21.54%

ELLIS COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

SEPTEMBER 30, 2015

<u>Fiscal Year Ended September 30</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll (1)</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	2,305,223	2,305,223	-	22,149,565	10.4%
2015	2,360,479	2,360,479	-	22,605,184	10.4%

(1) Payroll is calculated based on contributions as reported to TCDRS.

ELLIS COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

SEPTEMBER 30, 2015

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary Increases	Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.
Investment Rate of Return	8.1%
Cost-of Living Adjustments	Cost-of-Living Adjustments for Ellis County are considered to be substantively automatic under GASB 68. Therefore, an annual 100% CPI cost-of-living adjustment is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Experience-based table of rates based on a study of the period 2009-2012.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.
Other Information	There were no benefit changes during the year.

ELLIS COUNTY, TEXAS

SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS

SEPTEMBER 30, 2015

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/10	\$ -	\$ 6,179,551	\$ 6,179,551	- %	\$ 21,363,068	28.93%
12/31/12	-	8,847,691	8,847,691	- %	21,531,396	41.09%
12/31/14	-	11,527,738	11,527,738	- %	22,603,275	51.00%

ELLIS COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2015

BUDGET INFORMATION

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

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

After the adoption of the budget, the government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Commissioners' Court. The legal level of control is exercised at the department level. All 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 AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

SPECIAL REVENUE FUNDS

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

ROAD AND BRIDGE FUNDS

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

FARM TO MARKET FUNDS

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

LATERAL ROADS

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 FUND

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 FUND

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 FUND

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

JURY FUND

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

LAW LIBRARY FUND

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 FUND

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

SPECIAL REVENUE FUNDS

(Continued)

DISTRICT ATTORNEY FORFEITURE FUND

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 FUND

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 FUND

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

EMISSIONS ENFORCEMENT

This fund is used to account for money and property related to a grant which provides for enforcement action on facilities which violate emission inspection laws.

CONSTABLE FORFEITURE FUND

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

RECORDS MANAGEMENT FUND

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 PRESERVATION FUND

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 FUND

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 FUND

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

LAW ENFORCEMENT BLOCK FUND

This fund is used to account for a grant, which provides funds for the purchase of law enforcement related equipment.

ELECTIONS ADMINISTRATION

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

DWI BLOOD DRAW ACCOUNT

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.

RECONSTRUCTION FUND

This fund is used to account for revenues/expenses related to a community development block grant.

DEBT SERVICE FUNDS

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and their subsequent disbursement to pay principal, interest and related costs on the County's long term debt.

2007 DEBT SERVICE FUND

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

CAPITAL PROJECTS FUNDS

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

RIGHT-OF-WAY AVAILABLE FUND

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

ROAD DISTRICT #1 AVAILABLE FUND

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

ROAD DISTRICT #5 AVAILABLE FUND

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

ROAD DISTRICT #16 AVAILABLE FUND

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

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	Special Revenue					
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1	Farm to Market #2
ASSETS						
Cash and investments	\$ 752,471	\$ 516,972	\$ 782,018	\$ 283,723	\$ 242,106	\$ 513,534
Taxes receivable	12,526	10,204	16,439	8,728	19,942	19,942
Intergovernmental receivable	-	-	-	-	-	-
Total assets	<u>\$ 764,997</u>	<u>\$ 527,176</u>	<u>\$ 798,457</u>	<u>\$ 292,451</u>	<u>\$ 262,048</u>	<u>\$ 533,476</u>
LIABILITIES						
Accounts payable	\$ 121,966	\$ 94,116	\$ 101,587	\$ 26,565	\$ 28,602	\$ 71,657
Accrued liabilities	36,079	33,252	39,516	33,093	-	-
Total liabilities	<u>158,045</u>	<u>127,368</u>	<u>141,103</u>	<u>59,658</u>	<u>28,602</u>	<u>71,657</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue-property taxes	11,339	9,237	14,882	7,901	18,183	18,183
Total deferred inflows of resources	<u>11,339</u>	<u>9,237</u>	<u>14,882</u>	<u>7,901</u>	<u>18,183</u>	<u>18,183</u>
FUND BALANCES						
Restricted:						
Road and bridge	595,613	390,571	642,472	224,892	215,263	443,636
Public safety	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-
Technology and security	-	-	-	-	-	-
Records management	-	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned:						
Capital projects	-	-	-	-	-	-
Total fund balances	<u>595,613</u>	<u>390,571</u>	<u>642,472</u>	<u>224,892</u>	<u>215,263</u>	<u>443,636</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 764,997</u>	<u>\$ 527,176</u>	<u>\$ 798,457</u>	<u>\$ 292,451</u>	<u>\$ 262,048</u>	<u>\$ 533,476</u>

Special Revenue

Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund	County & District Court Technology	District Court Records Technology	Jury	Law Library
\$ 724,934 19,942 -	\$ 748,794 19,942 -	\$ 37,597 - -	\$ 90,091 - -	\$ 41,908 - -	\$ 17,310 - -	\$ 73,700 - -	\$ 75,928 2,078 -	\$ 27,076 - -
<u>\$ 744,876</u>	<u>\$ 768,736</u>	<u>\$ 37,597</u>	<u>\$ 90,091</u>	<u>\$ 41,908</u>	<u>\$ 17,310</u>	<u>\$ 73,700</u>	<u>\$ 78,006</u>	<u>\$ 27,076</u>
\$ 158,002 -	\$ 107,656 -	\$ - -	\$ - -	\$ 1,871 -	\$ - -	\$ - -	\$ 3,797 -	\$ 3,492 3,691
<u>158,002</u>	<u>107,656</u>	<u>-</u>	<u>-</u>	<u>1,871</u>	<u>-</u>	<u>-</u>	<u>3,797</u>	<u>7,183</u>
<u>18,183</u>	<u>18,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,881</u>	<u>-</u>
<u>18,183</u>	<u>18,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,881</u>	<u>-</u>
568,691 - - - - -	642,897 - - - - -	37,597 - - - - -	- - - 90,091 - -	- - - 40,037 - -	- - - 17,310 - -	- - - 73,700 - -	- - - - 72,328 -	- - - - 19,893 -
<u>568,691</u>	<u>642,897</u>	<u>37,597</u>	<u>90,091</u>	<u>40,037</u>	<u>17,310</u>	<u>73,700</u>	<u>72,328</u>	<u>19,893</u>
<u>\$ 744,876</u>	<u>\$ 768,736</u>	<u>\$ 37,597</u>	<u>\$ 90,091</u>	<u>\$ 41,908</u>	<u>\$ 17,310</u>	<u>\$ 73,700</u>	<u>\$ 78,006</u>	<u>\$ 27,076</u>

(continued)

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2015

	Special Revenue					
	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture	Sheriff Seizure	Sheriff Drug Forfeiture	Emissions Enforcement
ASSETS						
Cash and investments	\$ 269,659	\$ 64,338	\$ 367,711	\$ 331,632	\$ 116,106	\$ 9
Taxes receivable	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-	-
Total assets	<u>\$ 269,659</u>	<u>\$ 64,338</u>	<u>\$ 367,711</u>	<u>\$ 331,632</u>	<u>\$ 116,106</u>	<u>\$ 9</u>
LIABILITIES						
Accounts payable	\$ 889	\$ 1,163	\$ 1	-	-	-
Accrued liabilities	1,109	-	-	-	-	-
Total liabilities	<u>1,998</u>	<u>1,163</u>	<u>1</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>	<u>-</u>
FUND BALANCES						
Restricted:						
Road and bridge	-	-	-	-	-	-
Public safety	-	-	-	-	-	9
Law enforcement	267,661	63,175	367,710	331,632	116,106	-
Technology and security	-	-	-	-	-	-
Records management	-	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Assigned:						
Capital projects	-	-	-	-	-	-
Total fund balances	<u>267,661</u>	<u>63,175</u>	<u>367,710</u>	<u>331,632</u>	<u>116,106</u>	<u>9</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 269,659</u>	<u>\$ 64,338</u>	<u>\$ 367,711</u>	<u>\$ 331,632</u>	<u>\$ 116,106</u>	<u>\$ 9</u>

Special Revenue

Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture	Constable Precinct #4 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture	Court Records Preservation	County Clerk Archives Management
\$ 181	\$ 165	\$ 3,016	\$ 191,179	\$ 319,275	\$ 9,811	\$ 342,732	\$ 50,699	\$ 1,105,795
<u>181</u>	<u>165</u>	<u>3,016</u>	<u>191,179</u>	<u>319,275</u>	<u>9,811</u>	<u>342,732</u>	<u>50,699</u>	<u>1,105,795</u>
\$ -	\$ -	\$ 3,012	\$ 52	\$ -	\$ -	\$ 5,403	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>3,012</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>5,403</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
181	165	4	-	-	-	-	-	-
-	-	-	-	-	-	337,329	-	-
-	-	-	191,127	319,275	9,811	-	50,699	1,105,795
-	-	-	-	-	-	-	-	-
<u>181</u>	<u>165</u>	<u>4</u>	<u>191,127</u>	<u>319,275</u>	<u>9,811</u>	<u>337,329</u>	<u>50,699</u>	<u>1,105,795</u>
<u>\$ 181</u>	<u>\$ 165</u>	<u>\$ 3,016</u>	<u>\$ 191,179</u>	<u>\$ 319,275</u>	<u>\$ 9,811</u>	<u>\$ 342,732</u>	<u>\$ 50,699</u>	<u>\$ 1,105,795</u>

(continued)

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2015

	Special Revenue				
	Fire Marshal Special Fund	Law Enforcement Block Fund	Elections Administration	DWI Blood Draw Account	Reconstruction Fund
ASSETS					
Cash and investments	\$ 11,666	\$ 17,764	\$ 7,234	\$ 1,750	\$ -
Taxes receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	77,699
Total assets	<u>\$ 11,666</u>	<u>\$ 17,764</u>	<u>\$ 7,234</u>	<u>\$ 1,750</u>	<u>\$ 77,699</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 700	\$ 77,699
Accrued liabilities	1,122	-	-	-	-
Total liabilities	<u>1,122</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>77,699</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Road and bridge	-	-	-	-	-
Public safety	10,544	17,764	-	1,050	-
Law enforcement	-	-	-	-	-
Technology and security	-	-	-	-	-
Records management	-	-	-	-	-
Other statutorily restricted funds	-	-	7,234	-	-
Debt service	-	-	-	-	-
Assigned:					
Capital projects	-	-	-	-	-
Total fund balances	<u>10,544</u>	<u>17,764</u>	<u>7,234</u>	<u>1,050</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,666</u>	<u>\$ 17,764</u>	<u>\$ 7,234</u>	<u>\$ 1,750</u>	<u>\$ 77,699</u>

Debt Service		Capital Projects					
Debt Service	2007 Debt Service	Right of Way	2008 Right of Way	Road District #1	Road District #5	Road District #16	Totals
\$ 699,181	\$ 533,381	\$ 120,014	\$ 34,685	\$ 1,190,754	\$ 67,025	\$ 184,576	\$ 10,968,500
40,753	74,330	-	431	-	-	-	245,257
-	-	-	-	-	-	-	77,699
<u>\$ 739,934</u>	<u>\$ 607,711</u>	<u>\$ 120,014</u>	<u>\$ 35,116</u>	<u>\$ 1,190,754</u>	<u>\$ 67,025</u>	<u>\$ 184,576</u>	<u>\$ 11,291,456</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,230
-	-	-	-	-	-	-	147,862
-	-	-	-	-	-	-	956,092
36,891	67,285	-	389	-	-	-	222,537
<u>36,891</u>	<u>67,285</u>	<u>-</u>	<u>389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,537</u>
-	-	-	-	-	-	-	3,761,632
-	-	-	-	-	-	-	29,717
-	-	-	-	-	-	-	1,483,613
-	-	-	-	-	-	-	140,858
-	-	-	-	-	-	-	1,776,880
-	-	-	-	-	-	-	79,562
703,043	540,426	-	-	-	-	-	1,243,469
-	-	120,014	34,727	1,190,754	67,025	184,576	1,597,096
<u>703,043</u>	<u>540,426</u>	<u>120,014</u>	<u>34,727</u>	<u>1,190,754</u>	<u>67,025</u>	<u>184,576</u>	<u>10,112,827</u>
<u>\$ 739,934</u>	<u>\$ 607,711</u>	<u>\$ 120,014</u>	<u>\$ 35,116</u>	<u>\$ 1,190,754</u>	<u>\$ 67,025</u>	<u>\$ 184,576</u>	<u>\$ 11,291,456</u>

ELLIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue					
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1	Farm to Market #2
REVENUES						
Taxes	\$ 581,431	\$ 480,053	\$ 766,828	\$ 406,474	\$ 891,221	\$ 891,221
Intergovernmental	91,728	148,840	10,070	95,945	-	-
Auto registration	542,070	531,168	561,121	558,752	-	-
Fees of office	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest earnings	757	572	1,125	394	552	630
Other	240,417	6,905	6,974	23,164	494	9,204
Total revenues	<u>1,456,403</u>	<u>1,167,538</u>	<u>1,346,118</u>	<u>1,084,729</u>	<u>892,267</u>	<u>901,055</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Roads and highways	1,265,994	1,077,306	1,502,029	1,015,226	846,310	851,632
Community development	-	-	-	-	-	-
Debt service:						
Principal	-	-	9,035	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>1,265,994</u>	<u>1,077,306</u>	<u>1,511,064</u>	<u>1,015,226</u>	<u>846,310</u>	<u>851,632</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>190,409</u>	<u>90,232</u>	<u>(164,946)</u>	<u>69,503</u>	<u>45,957</u>	<u>49,423</u>
OTHER FINANCING SOURCES (USES)						
Capital lease	-	-	99,935	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>99,935</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	190,409	90,232	(65,011)	69,503	45,957	49,423
FUND BALANCES, BEGINNING	<u>405,204</u>	<u>300,339</u>	<u>707,483</u>	<u>155,389</u>	<u>169,306</u>	<u>394,213</u>
FUND BALANCES, ENDING	<u>\$ 595,613</u>	<u>\$ 390,571</u>	<u>\$ 642,472</u>	<u>\$ 224,892</u>	<u>\$ 215,263</u>	<u>\$ 443,636</u>

Special Revenue								
Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund	County & District Court Technology	District Court Records Technology	Jury	Law Library
\$ 891,221	\$ 891,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,513	\$ -
-	-	60,509	-	-	-	-	65,484	-
-	-	-	10,095	19,212	4,907	19,400	-	-
-	-	-	-	-	-	-	-	-
797	840	-	-	-	-	-	96	45
-	273,775	-	-	-	-	-	6,587	97,795
<u>892,018</u>	<u>1,165,836</u>	<u>60,509</u>	<u>10,095</u>	<u>19,212</u>	<u>4,907</u>	<u>19,400</u>	<u>169,680</u>	<u>97,840</u>
-	-	-	-	1,872	-	-	-	-
-	-	-	-	-	-	-	142,166	153,856
781,544	1,150,777	34,712	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>781,544</u>	<u>1,150,777</u>	<u>34,712</u>	<u>-</u>	<u>1,872</u>	<u>-</u>	<u>-</u>	<u>142,166</u>	<u>153,856</u>
110,474	15,059	25,797	10,095	17,340	4,907	19,400	27,514	(56,016)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
110,474	15,059	25,797	10,095	17,340	4,907	19,400	27,514	(56,016)
458,217	627,838	11,800	79,996	22,697	12,403	54,300	44,814	75,909
<u>\$ 568,691</u>	<u>\$ 642,897</u>	<u>\$ 37,597</u>	<u>\$ 90,091</u>	<u>\$ 40,037</u>	<u>\$ 17,310</u>	<u>\$ 73,700</u>	<u>\$ 72,328</u>	<u>\$ 19,893</u>

(continued)

ELLIS COUNTY, TEXAS

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue					
	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture	Sheriff Seizure	Sheriff Drug Forfeiture	Emissions Enforcement
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Auto registration	-	-	-	-	-	-
Fees of office	12,708	-	-	-	-	-
Fines and forfeitures	-	35,651	157,194	17,896	21,373	-
Interest earnings	372	457	356	215	153	-
Other	1	-	188	-	-	-
Total revenues	<u>13,081</u>	<u>36,108</u>	<u>157,738</u>	<u>18,111</u>	<u>21,526</u>	<u>-</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Judicial	41,885	486,763	66,392	-	-	-
Public safety	-	-	-	12,612	46,566	-
Roads and highways	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>41,885</u>	<u>486,763</u>	<u>66,392</u>	<u>12,612</u>	<u>46,566</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(28,804)</u>	<u>(450,655)</u>	<u>91,346</u>	<u>5,499</u>	<u>(25,040)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Capital lease	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(28,804)</u>	<u>(450,655)</u>	<u>91,346</u>	<u>5,499</u>	<u>(25,040)</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>296,465</u>	<u>513,830</u>	<u>276,364</u>	<u>326,133</u>	<u>141,146</u>	<u>9</u>
FUND BALANCES, ENDING	<u>\$ 267,661</u>	<u>\$ 63,175</u>	<u>\$ 367,710</u>	<u>\$ 331,632</u>	<u>\$ 116,106</u>	<u>\$ 9</u>

Special Revenue

Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture	Constable Precinct #4 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture	Court Records Preservation	County Clerk Archives Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	320,900	48,979	71,134	-	10,700	-
-	-	-	-	-	-	43,141	-	-
-	-	3	86	300	115	484	-	525
-	-	-	-	17,795	-	-	-	319,580
<u>-</u>	<u>-</u>	<u>3</u>	<u>320,986</u>	<u>67,074</u>	<u>71,249</u>	<u>43,625</u>	<u>10,700</u>	<u>320,105</u>
-	-	-	199,448	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	3,012	-	-	-	101,092	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,012</u>	<u>199,448</u>	<u>-</u>	<u>-</u>	<u>101,092</u>	<u>-</u>	<u>-</u>
-	-	(3,009)	121,538	67,074	71,249	(57,467)	10,700	320,105
-	-	-	-	-	-	-	-	-
-	-	-	-	-	(71,600)	-	-	-
-	-	-	-	-	(71,600)	-	-	-
-	-	(3,009)	121,538	67,074	(351)	(57,467)	10,700	320,105
<u>181</u>	<u>165</u>	<u>3,013</u>	<u>69,589</u>	<u>252,201</u>	<u>10,162</u>	<u>394,796</u>	<u>39,999</u>	<u>785,690</u>
\$ <u>181</u>	\$ <u>165</u>	\$ <u>4</u>	\$ <u>191,127</u>	\$ <u>319,275</u>	\$ <u>9,811</u>	\$ <u>337,329</u>	\$ <u>50,699</u>	\$ <u>1,105,795</u>

(continued)

ELLIS COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue				
	Fire Marshal Special Fund	Law Enforcement Block Fund	Elections Administration	DWI Blood Draw Account	Reconstruction Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	77,699
Auto registration	-	-	-	-	-
Fees of office	21,240	-	3,907	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	-	21	-	-	-
Other	-	-	-	-	-
Total revenues	<u>21,240</u>	<u>21</u>	<u>3,907</u>	<u>-</u>	<u>77,699</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	-	-	-	6,350	-
Public safety	30,878	-	-	-	-
Roads and highways	-	-	-	-	-
Community development	-	-	-	-	77,699
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>30,878</u>	<u>-</u>	<u>-</u>	<u>6,350</u>	<u>77,699</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(9,638)</u>	<u>21</u>	<u>3,907</u>	<u>(6,350)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Capital lease	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(9,638)</u>	<u>21</u>	<u>3,907</u>	<u>(6,350)</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>20,182</u>	<u>17,743</u>	<u>3,327</u>	<u>7,400</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 10,544</u>	<u>\$ 17,764</u>	<u>\$ 7,234</u>	<u>\$ 1,050</u>	<u>\$ -</u>

Debt Service		Capital Projects					
Debt Service	2007 Debt Service	Right of Way	2008 Right of Way	Road District #1	Road District #5	Road District #16	Totals
\$ 1,921,457	\$ 3,504,081	\$ -	\$ 20,245	\$ -	\$ -	\$ -	\$ 11,342,966
-	-	-	-	-	-	-	550,275
-	-	-	-	-	-	-	2,193,111
-	-	-	-	-	-	-	543,182
-	-	-	-	-	-	-	275,255
1,243	2,951	161	-	1,695	89	227	15,261
-	-	-	-	-	-	-	1,002,879
<u>1,922,700</u>	<u>3,507,032</u>	<u>161</u>	<u>20,245</u>	<u>1,695</u>	<u>89</u>	<u>227</u>	<u>15,922,929</u>
-	-	-	-	-	-	-	201,320
-	-	-	-	-	-	-	897,412
-	-	-	-	-	-	-	194,160
-	-	-	101,937	-	-	-	8,627,467
-	-	-	-	-	-	-	77,699
2,080,000	1,615,000	-	-	-	-	-	3,704,035
15,177	2,141,075	-	-	-	-	-	2,156,252
<u>2,095,177</u>	<u>3,756,075</u>	<u>-</u>	<u>101,937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,858,345</u>
(172,477)	(249,043)	161	(81,692)	1,695	89	227	64,584
-	-	-	-	-	-	-	99,935
-	-	-	-	-	-	-	(71,600)
-	-	-	-	-	-	-	28,335
(172,477)	(249,043)	161	(81,692)	1,695	89	227	92,919
875,520	789,469	119,853	116,419	1,189,059	66,936	184,349	10,019,908
<u>\$ 703,043</u>	<u>\$ 540,426</u>	<u>\$ 120,014</u>	<u>\$ 34,727</u>	<u>\$ 1,190,754</u>	<u>\$ 67,025</u>	<u>\$ 184,576</u>	<u>\$ 10,112,827</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #1

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Road and bridge taxes	\$ 585,291	\$ 581,431	\$(3,860)
Intergovernmental	91,728	91,728	-
Auto registration	520,600	542,070	21,470
Interest earnings	300	757	457
Other	-	240,417	240,417
Total revenues	<u>1,197,919</u>	<u>1,456,403</u>	<u>258,484</u>
EXPENDITURES			
Roads and highways:			
Salaries	625,800	607,604	18,196
Benefits	262,341	255,610	6,731
Other	491,778	402,780	88,998
Total expenditures	<u>1,379,919</u>	<u>1,265,994</u>	<u>113,925</u>
NET CHANGE IN FUND BALANCE	(182,000)	190,409	372,409
FUND BALANCE, BEGINNING	<u>405,204</u>	<u>405,204</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 223,204</u>	<u>\$ 595,613</u>	<u>\$ 372,409</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #2

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 479,354	\$ 480,053	\$ 699
Intergovernmental	48,840	148,840	100,000
Auto registration	520,600	531,168	10,568
Interest earnings	300	572	272
Other	241	6,905	6,664
Total revenues	<u>1,049,335</u>	<u>1,167,538</u>	<u>118,203</u>
EXPENDITURES			
Roads and highways:			
Salaries	651,750	589,668	62,082
Benefits	258,079	243,723	14,356
Other	141,006	109,305	31,701
Capital outlay	140,000	134,610	5,390
Total expenditures	<u>1,190,835</u>	<u>1,077,306</u>	<u>113,529</u>
NET CHANGE IN FUND BALANCE	(141,500)	90,232	231,732
FUND BALANCE, BEGINNING	<u>300,339</u>	<u>300,339</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 158,839</u>	<u>\$ 390,571</u>	<u>\$ 231,732</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #3

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 769,224	\$ 766,828	\$(2,396)
Intergovernmental	-	10,070	10,070
License and permits	520,600	561,121	40,521
Interest earnings	500	1,125	625
Other	-	6,974	6,974
Total revenues	<u>1,290,324</u>	<u>1,346,118</u>	<u>55,794</u>
EXPENDITURES			
Roads and highways:			
Salaries	669,537	663,405	6,132
Benefits	279,597	273,756	5,841
Other	577,155	564,868	12,287
Debt service:			
Principal	9,035	9,035	-
Total expenditures	<u>1,535,324</u>	<u>1,511,064</u>	<u>24,260</u>
OTHER FINANCING SOURCES (USES)			
Capital lease	99,935	99,935	-
Total other financing sources (uses)	<u>99,935</u>	<u>99,935</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(245,000)	(65,011)	179,989
FUND BALANCE, BEGINNING	<u>707,483</u>	<u>707,483</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 462,483</u>	<u>\$ 642,472</u>	<u>\$ 179,989</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #4

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 408,229	\$ 406,474	\$(1,755)
Intergovernmental	95,945	95,945	-
License and permits	548,185	558,752	10,567
Interest earnings	300	394	94
Other	<u>23,164</u>	<u>23,164</u>	<u>-</u>
Total revenues	<u>1,075,823</u>	<u>1,084,729</u>	<u>8,906</u>
EXPENDITURES			
Roads and highways:			
Salaries	559,492	556,402	3,090
Benefits	237,921	233,230	4,691
Other	<u>278,410</u>	<u>225,594</u>	<u>52,816</u>
Total expenditures	<u>1,075,823</u>	<u>1,015,226</u>	<u>60,597</u>
NET CHANGE IN FUND BALANCE	-	69,503	69,503
FUND BALANCE, BEGINNING	<u>155,389</u>	<u>155,389</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 155,389</u>	<u>\$ 224,892</u>	<u>\$ 69,503</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #1

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 890,549	\$ 891,221	\$ 672
Interest earnings	300	552	252
Other	<u>-</u>	<u>494</u>	<u>494</u>
Total revenues	<u>890,849</u>	<u>892,267</u>	<u>1,418</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	15,000	7,468	7,532
Other	89,800	82,536	7,264
Road repairs and materials	781,049	756,306	24,743
Bridge repairs	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total roads and highways	<u>890,849</u>	<u>846,310</u>	<u>44,539</u>
Total expenditures	<u>890,849</u>	<u>846,310</u>	<u>44,539</u>
NET CHANGE IN FUND BALANCE	-	45,957	45,957
FUND BALANCE, BEGINNING	<u>169,306</u>	<u>169,306</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 169,306</u>	<u>\$ 215,263</u>	<u>\$ 45,957</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #2

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 890,549	\$ 891,221	\$ 672
Interest earnings	400	630	230
Other	-	9,204	9,204
Total revenues	<u>890,949</u>	<u>901,055</u>	<u>10,106</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	53,874	53,096	778
Other	135,801	106,626	29,175
Road repairs and materials	771,040	659,258	111,782
Bridge repairs	<u>37,234</u>	<u>32,652</u>	<u>4,582</u>
Total expenditures	<u>997,949</u>	<u>851,632</u>	<u>146,317</u>
NET CHANGE IN FUND BALANCE	(107,000)	49,423	156,423
FUND BALANCE, BEGINNING	<u>394,213</u>	<u>394,213</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 287,213</u>	<u>\$ 443,636</u>	<u>\$ 156,423</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #3

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 890,549	\$ 891,221	\$ 672
Interest earnings	<u>400</u>	<u>797</u>	<u>397</u>
Total revenues	<u>890,949</u>	<u>892,018</u>	<u>1,069</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	65,000	29,920	35,080
Other	60,949	33,301	27,648
Road repairs and materials	680,000	640,553	39,447
Bridge repairs	<u>96,000</u>	<u>77,770</u>	<u>18,230</u>
Total expenditures	<u>901,949</u>	<u>781,544</u>	<u>120,405</u>
NET CHANGE IN FUND BALANCE	(11,000)	110,474	121,474
FUND BALANCE, BEGINNING	<u>458,217</u>	<u>458,217</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 447,217</u>	<u>\$ 568,691</u>	<u>\$ 121,474</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #4

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 890,549	\$ 891,221	\$ 672
Interest earnings	300	840	540
Other	<u>118,575</u>	<u>273,775</u>	<u>155,200</u>
Total revenues	<u>1,009,424</u>	<u>1,165,836</u>	<u>156,412</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	58,852	52,222	6,630
Other	307,900	301,368	6,532
Road repairs and materials	778,482	694,997	83,485
Bridge repairs	<u>102,190</u>	<u>102,190</u>	<u>-</u>
Total expenditures	<u>1,247,424</u>	<u>1,150,777</u>	<u>96,647</u>
NET CHANGE IN FUND BALANCE	(238,000)	15,059	253,059
FUND BALANCE, BEGINNING	<u>627,838</u>	<u>627,838</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 389,838</u>	<u>\$ 642,897</u>	<u>\$ 253,059</u>

ELLIS COUNTY, TEXAS

LATERAL ROADS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ <u>62,000</u>	\$ <u>60,509</u>	\$(<u>1,491</u>)
Total revenues	<u>62,000</u>	<u>60,509</u>	<u>(1,491)</u>
EXPENDITURES			
Roads and highways:			
Other	<u>62,000</u>	<u>34,712</u>	<u>27,288</u>
Total expenditures	<u>62,000</u>	<u>34,712</u>	<u>27,288</u>
NET CHANGE IN FUND BALANCE	-	25,797	25,797
FUND BALANCE, BEGINNING	<u>11,800</u>	<u>11,800</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>11,800</u>	\$ <u>37,597</u>	\$ <u>25,797</u>

ELLIS COUNTY, TEXAS

DISTRICT CLERK ARCHIVES

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fees of office	\$ 10,000	\$ 10,095	\$ 95
Total revenues	<u>10,000</u>	<u>10,095</u>	<u>95</u>
 EXPENDITURES			
Judicial:			
Other	10,000	-	10,000
Total expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
 NET CHANGE IN FUND BALANCE	-	10,095	10,095
 FUND BALANCE, BEGINNING	<u>79,996</u>	<u>79,996</u>	<u>-</u>
 FUND BALANCE, ENDING	<u>\$ 79,996</u>	<u>\$ 90,091</u>	<u>\$ 10,095</u>

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other fees	\$ 26,000	\$ 19,212	\$(6,788)
Total revenues	<u>26,000</u>	<u>19,212</u>	<u>(6,788)</u>
EXPENDITURES			
General government:			
Other	<u>26,000</u>	<u>1,872</u>	<u>24,128</u>
Total expenditures	<u>26,000</u>	<u>1,872</u>	<u>24,128</u>
NET CHANGE IN FUND BALANCE	-	17,340	17,340
FUND BALANCE, BEGINNING	<u>22,697</u>	<u>22,697</u>	-
FUND BALANCE, ENDING	<u>\$ 22,697</u>	<u>\$ 40,037</u>	<u>\$ 17,340</u>

ELLIS COUNTY, TEXAS

COUNTY & DISTRICT COURT TECHNOLOGY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other fees	\$ 4,000	\$ 4,907	\$ 907
Total revenues	<u>4,000</u>	<u>4,907</u>	<u>907</u>
EXPENDITURES			
General government:			
Other	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total expenditures	<u>4,000</u>	<u>-</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCE	-	4,907	4,907
FUND BALANCE, BEGINNING	<u>12,403</u>	<u>12,403</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 12,403</u>	<u>\$ 17,310</u>	<u>\$ 4,907</u>

ELLIS COUNTY, TEXAS

DISTRICT COURT RECORDS TECHNOLOGY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other fees	\$ 15,000	\$ 19,400	\$ 4,400
Total revenues	<u>15,000</u>	<u>19,400</u>	<u>4,400</u>
EXPENDITURES			
General government:			
Other	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>
NET CHANGE IN FUND BALANCE	-	19,400	19,400
FUND BALANCE, BEGINNING	<u>54,300</u>	<u>54,300</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 54,300</u>	<u>\$ 73,700</u>	<u>\$ 19,400</u>

ELLIS COUNTY, TEXAS

JURY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 97,600	\$ 97,513	\$(87)
Intergovernmental	55,000	65,484	10,484
Interest earnings	100	96	(4)
Other fees	<u>5,300</u>	<u>6,587</u>	<u>1,287</u>
Total revenues	<u>158,000</u>	<u>169,680</u>	<u>11,680</u>
EXPENDITURES			
Judicial:			
Jurors fees	<u>158,000</u>	<u>142,166</u>	<u>15,834</u>
Total expenditures	<u>158,000</u>	<u>142,166</u>	<u>15,834</u>
NET CHANGE IN FUND BALANCE	-	27,514	27,514
FUND BALANCE, BEGINNING	<u>44,814</u>	<u>44,814</u>	-
FUND BALANCE, ENDING	<u>\$ 44,814</u>	<u>\$ 72,328</u>	<u>\$ 27,514</u>

ELLIS COUNTY, TEXAS

LAW LIBRARY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 100	\$ 45	\$(55)
Other fees	89,466	96,981	7,515
Other	-	814	814
Total revenues	<u>89,566</u>	<u>97,840</u>	<u>8,274</u>
EXPENDITURES			
Legal:			
Salaries	57,836	57,836	-
Benefits	19,445	19,445	-
Other	73,643	73,643	-
Capital outlay	3,000	2,932	68
Total expenditures	<u>153,924</u>	<u>153,856</u>	<u>68</u>
NET CHANGE IN FUND BALANCE	(64,358)	(56,016)	8,342
FUND BALANCE, BEGINNING	<u>75,909</u>	<u>75,909</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 11,551</u>	<u>\$ 19,893</u>	<u>\$ 8,342</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY'S HOT CHECK FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 300	\$ 372	\$ 72
Other fees	18,000	12,708	(5,292)
Miscellaneous	<u>-</u>	<u>1</u>	<u>1</u>
Total revenues	<u>18,300</u>	<u>13,081</u>	<u>(5,219)</u>
EXPENDITURES			
Legal:			
Salaries	24,960	23,457	1,503
Benefits	1,909	1,776	133
Other	19,798	15,950	3,848
Capital outlay	<u>702</u>	<u>702</u>	<u>-</u>
Total expenditures	<u>47,369</u>	<u>41,885</u>	<u>5,484</u>
NET CHANGE IN FUND BALANCE	(29,069)	(28,804)	265
FUND BALANCE, BEGINNING	<u>296,465</u>	<u>296,465</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 267,396</u>	<u>\$ 267,661</u>	<u>\$ 265</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Seizures	\$ 10,000	\$ 35,651	\$ 25,651
Interest earnings	500	457	(43)
Total revenues	<u>10,500</u>	<u>36,108</u>	<u>25,608</u>
EXPENDITURES			
Legal:			
Release of seized funds	<u>486,763</u>	<u>486,763</u>	<u>-</u>
Total expenditures	<u>486,763</u>	<u>486,763</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(476,263)	(450,655)	25,608
FUND BALANCE, BEGINNING	<u>513,830</u>	<u>513,830</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 37,567</u>	<u>\$ 63,175</u>	<u>\$ 25,608</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Forfeitures	\$ 10,000	\$ 157,194	\$ 147,194
Other	-	188	188
Interest earnings	<u>500</u>	<u>356</u>	<u>(144)</u>
Total revenues	<u>10,500</u>	<u>157,738</u>	<u>147,238</u>
EXPENDITURES			
Legal:			
Salaries	41,670	23,929	17,741
Benefits	24,850	24,850	-
Other	<u>56,580</u>	<u>17,613</u>	<u>38,967</u>
Total expenditures	<u>123,100</u>	<u>66,392</u>	<u>56,708</u>
NET CHANGE IN FUND BALANCE	(112,600)	91,346	203,946
FUND BALANCE, BEGINNING	<u>276,364</u>	<u>276,364</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 163,764</u>	<u>\$ 367,710</u>	<u>\$ 203,946</u>

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Seizures	\$ 17,384	\$ 17,896	\$ 512
Interest earnings	<u>-</u>	<u>215</u>	<u>215</u>
Total revenues	<u>17,384</u>	<u>18,111</u>	<u>727</u>
EXPENDITURES			
Public safety:			
Forfeited transfers	<u>12,612</u>	<u>12,612</u>	<u>-</u>
Total expenditures	<u>12,612</u>	<u>12,612</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	4,772	5,499	727
FUND BALANCE, BEGINNING	<u>326,133</u>	<u>326,133</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 330,905</u>	<u>\$ 331,632</u>	<u>\$ 727</u>

ELLIS COUNTY, TEXAS

SHERIFF DRUG FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Forfeitures	\$ 10,000	\$ 21,373	\$ 11,373
Interest earnings	200	153	(47)
Total revenues	<u>10,200</u>	<u>21,526</u>	<u>11,326</u>
EXPENDITURES			
Public safety:			
General	97,545	46,566	50,979
Total expenditures	<u>97,545</u>	<u>46,566</u>	<u>50,979</u>
NET CHANGE IN FUND BALANCE	(87,345)	(25,040)	62,305
FUND BALANCE, BEGINNING	<u>141,146</u>	<u>141,146</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 53,801</u>	<u>\$ 116,106</u>	<u>\$ 62,305</u>

ELLIS COUNTY, TEXAS

EMISSIONS ENFORCEMENT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Public safety:			
General	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE, BEGINNING	<u>9</u>	<u>9</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #1 FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Public safety:			
General	<u>180</u>	<u>-</u>	<u>180</u>
Total expenditures	<u>180</u>	<u>-</u>	<u>180</u>
NET CHANGE IN FUND BALANCE	(180)	-	180
FUND BALANCE, BEGINNING	<u>181</u>	<u>181</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1</u>	<u>\$ 181</u>	<u>\$ 180</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fines and forfeitures	\$ -	\$ -	\$ -
Interest earnings	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Public safety:			
General	<u>165</u>	<u>-</u>	<u>165</u>
Total expenditures	<u>165</u>	<u>-</u>	<u>165</u>
NET CHANGE IN FUND BALANCE	(165)	-	165
FUND BALANCE, BEGINNING	<u>165</u>	<u>165</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 165</u>	<u>\$ 165</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #4 FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other	\$ -	\$ -	\$ -
Interest	<u>-</u>	<u>3</u>	<u>3</u>
Total revenues	<u>-</u>	<u>3</u>	<u>3</u>
EXPENDITURES			
Public safety:			
General	<u>3,012</u>	<u>3,012</u>	<u>-</u>
Total expenditures	<u>3,012</u>	<u>3,012</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(3,012)	(3,009)	3
FUND BALANCE, BEGINNING	<u>3,013</u>	<u>3,013</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1</u>	<u>\$ 4</u>	<u>\$ 3</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Records management fees	\$ 225,000	\$ 320,900	\$ 95,900
Interest earnings	<u>-</u>	<u>86</u>	<u>86</u>
Total revenues	<u>225,000</u>	<u>320,986</u>	<u>95,986</u>
EXPENDITURES			
General government:			
Other	<u>225,000</u>	<u>199,448</u>	<u>25,552</u>
Total expenditures	<u>225,000</u>	<u>199,448</u>	<u>25,552</u>
NET CHANGE IN FUND BALANCE	-	121,538	121,538
FUND BALANCE, BEGINNING	<u>69,589</u>	<u>69,589</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 69,589</u>	<u>\$ 191,127</u>	<u>\$ 121,538</u>

ELLIS COUNTY, TEXAS

GENERAL RECORDS MANAGEMENT AND PRESERVATION FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
District Clerk records management fees	\$ 19,000	\$ 18,045	\$(955)
County Clerk records management fees	21,000	30,934	9,934
Interest earnings	100	300	200
Other	<u>17,000</u>	<u>17,795</u>	<u>795</u>
Total revenues	<u>57,100</u>	<u>67,074</u>	<u>9,974</u>
EXPENDITURES			
General government:			
Capital outlay	25,000	-	25,000
Other	<u>32,100</u>	<u>-</u>	<u>32,100</u>
Total expenditures	<u>57,100</u>	<u>-</u>	<u>57,100</u>
NET CHANGE IN FUND BALANCE	-	67,074	67,074
FUND BALANCE, BEGINNING	<u>252,201</u>	<u>252,201</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 252,201</u>	<u>\$ 319,275</u>	<u>\$ 67,074</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
District clerk courthouse security fees	\$ 10,000	\$ 10,018	\$ 18
County clerk courthouse security fees	36,000	41,970	5,970
JP court courthouse security fees	25,600	19,146	(6,454)
Interest earnings	-	115	115
Total revenues	<u>71,600</u>	<u>71,249</u>	<u>(351)</u>
EXPENDITURES			
General government:			
Salaries	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>71,600</u>	<u>71,249</u>	<u>(351)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	(71,600)	(71,600)	-
Total other financing sources (uses)	<u>(71,600)</u>	<u>(71,600)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(351)	(351)
FUND BALANCE, BEGINNING	<u>10,162</u>	<u>10,162</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 10,162</u>	<u>\$ 9,811</u>	<u>\$(351)</u>

ELLIS COUNTY, TEXAS

SHERIFF FEDERAL FORFEITURE

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Seizures	\$ -	\$ 43,141	\$ 43,141
Interest earnings	<u>500</u>	<u>484</u>	<u>(16)</u>
Total revenues	<u>500</u>	<u>43,625</u>	<u>43,125</u>
EXPENDITURES			
Public safety:			
Other	67,591	41,135	26,456
Capital outlay	<u>59,957</u>	<u>59,957</u>	<u>-</u>
Total expenditures	<u>127,548</u>	<u>101,092</u>	<u>26,456</u>
NET CHANGE IN FUND BALANCE	(127,048)	(57,467)	69,581
FUND BALANCE, BEGINNING	<u>394,796</u>	<u>394,796</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 267,748</u>	<u>\$ 337,329</u>	<u>\$ 69,581</u>

ELLIS COUNTY, TEXAS

COURT RECORDS PRESERVATION

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Records management fees	\$ 9,000	\$ 10,700	\$ 1,700
Total revenues	<u>9,000</u>	<u>10,700</u>	<u>1,700</u>
EXPENDITURES			
General government:			
Other	<u>9,000</u>	<u>-</u>	<u>9,000</u>
Total expenditures	<u>9,000</u>	<u>-</u>	<u>9,000</u>
NET CHANGE IN FUND BALANCE	-	10,700	10,700
FUND BALANCE, BEGINNING	<u>39,999</u>	<u>39,999</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 39,999</u>	<u>\$ 50,699</u>	<u>\$ 10,700</u>

ELLIS COUNTY, TEXAS

COUNTY CLERK ARCHIVES MANAGEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 200	\$ 525	\$ 325
Other	<u>225,000</u>	<u>319,580</u>	<u>94,580</u>
Total revenues	<u>225,200</u>	<u>320,105</u>	<u>94,905</u>
EXPENDITURES			
General government:			
Other	<u>225,200</u>	<u>-</u>	<u>225,200</u>
Total expenditures	<u>225,200</u>	<u>-</u>	<u>225,200</u>
NET CHANGE IN FUND BALANCE	-	320,105	320,105
FUND BALANCE, BEGINNING	<u>785,690</u>	<u>785,690</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 785,690</u>	<u>\$ 1,105,795</u>	<u>\$ 320,105</u>

ELLIS COUNTY, TEXAS

FIRE MARSHAL SPECIAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Fire code fees	\$ 30,878	\$ 21,240	\$(9,638)
Total revenues	<u>30,878</u>	<u>21,240</u>	<u>(9,638)</u>
EXPENDITURES			
General government:			
Other	<u>30,878</u>	<u>30,878</u>	<u>-</u>
Total expenditures	<u>30,878</u>	<u>30,878</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(9,638)	(9,638)
FUND BALANCE, BEGINNING	<u>20,182</u>	<u>20,182</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u>20,182</u>	\$ <u>10,544</u>	\$(<u>9,638</u>)

ELLIS COUNTY, TEXAS

LAW ENFORCEMENT BLOCK FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ -	\$ 21	\$ 21
Total revenues	<u>-</u>	<u>21</u>	<u>21</u>
EXPENDITURES			
Public safety:			
Capital outlay	<u>17,500</u>	<u>-</u>	<u>17,500</u>
Total expenditures	<u>17,500</u>	<u>-</u>	<u>17,500</u>
NET CHANGE IN FUND BALANCE	(17,500)	21	17,521
FUND BALANCE, BEGINNING	<u>17,743</u>	<u>17,743</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 243</u>	<u>\$ 17,764</u>	<u>\$ 17,521</u>

ELLIS COUNTY, TEXAS

ELECTIONS ADMINISTRATION FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other	\$ 2,000	\$ 3,907	\$ 1,907
Total revenues	<u>2,000</u>	<u>3,907</u>	<u>1,907</u>
EXPENDITURES			
Legal:			
Other	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>7,000</u>	<u>-</u>	<u>7,000</u>
NET CHANGE IN FUND BALANCE	(5,000)	3,907	8,907
FUND BALANCE, BEGINNING	<u>3,327</u>	<u>3,327</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ (1,673)</u></u>	<u><u>\$ 7,234</u></u>	<u><u>\$ 8,907</u></u>

ELLIS COUNTY, TEXAS

DWI BLOOD DRAW ACCOUNT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Judicial:			
Other	<u>12,000</u>	<u>6,350</u>	<u>5,650</u>
Total expenditures	<u>12,000</u>	<u>6,350</u>	<u>5,650</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(12,000)</u>	<u>(6,350)</u>	<u>5,650</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
Total other financing sources (uses)	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(6,350)</u>	<u>(6,350)</u>
FUND BALANCE, BEGINNING	<u>7,400</u>	<u>7,400</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 7,400</u>	<u>\$ 1,050</u>	<u>\$(6,350)</u>

ELLIS COUNTY, TEXAS

RECONSTRUCTION FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ <u>77,699</u>	\$ <u>77,699</u>	\$ <u>-</u>
Total revenues	<u>77,699</u>	<u>77,699</u>	<u>-</u>
EXPENDITURES			
Community development:			
General	<u>77,699</u>	<u>77,699</u>	<u>-</u>
Total expenditures	<u>77,699</u>	<u>77,699</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

ELLIS COUNTY, TEXAS

DEBT SERVICE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,904,456	\$ 1,921,457	\$ 17,001
Interest earnings	<u>1,000</u>	<u>1,243</u>	<u>243</u>
Total revenues	<u>1,905,456</u>	<u>1,922,700</u>	<u>17,244</u>
 EXPENDITURES			
Debt service:			
Principal	2,080,000	2,080,000	-
Interest	14,456	14,375	81
Other debt service	<u>11,000</u>	<u>802</u>	<u>10,198</u>
Total expenditures	<u>2,105,456</u>	<u>2,095,177</u>	<u>10,279</u>
 NET CHANGE IN FUND BALANCE	 (200,000)	 (172,477)	 27,523
 FUND BALANCE, BEGINNING	 <u>875,520</u>	 <u>875,520</u>	 <u>-</u>
 FUND BALANCE, ENDING	 <u>\$ 675,520</u>	 <u>\$ 703,043</u>	 <u>\$ 27,523</u>

ELLIS COUNTY, TEXAS

2007 DEBT SERVICE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 3,465,325	\$ 3,504,081	\$ 38,756
Interest earnings	<u>1,000</u>	<u>2,951</u>	<u>1,951</u>
Total revenues	<u>3,466,325</u>	<u>3,507,032</u>	<u>40,707</u>
 EXPENDITURES			
Debt service:			
Principal	1,615,000	1,615,000	-
Interest	<u>2,151,325</u>	<u>2,141,075</u>	<u>10,250</u>
Total expenditures	<u>3,766,325</u>	<u>3,756,075</u>	<u>10,250</u>
 NET CHANGE IN FUND BALANCE	 (300,000)	 (249,043)	 50,957
 FUND BALANCE, BEGINNING	 <u>789,469</u>	 <u>789,469</u>	 <u>-</u>
 FUND BALANCE, ENDING	 <u>\$ 489,469</u>	 <u>\$ 540,426</u>	 <u>\$ 50,957</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

RIGHT-OF-WAY AVAILABLE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ 200	\$ 161	\$ (39)
Total revenues	<u>200</u>	<u>161</u>	<u>(39)</u>
EXPENDITURES			
Capital outlay:			
Right-of-way purchase	<u>200</u>	<u>-</u>	<u>200</u>
Total expenditures	<u>200</u>	<u>-</u>	<u>200</u>
NET CHANGE IN FUND BALANCE	-	161	161
FUND BALANCE, BEGINNING	<u>119,853</u>	<u>119,853</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 119,853</u>	<u>\$ 120,014</u>	<u>\$ 161</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

RIGHT-OF-WAY 2008 AVAILABLE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 20,000	\$ 20,245	\$ 245
Total revenues	<u>20,000</u>	<u>20,245</u>	<u>245</u>
EXPENDITURES			
Capital outlay:			
Right-of-way purchase	<u>101,937</u>	<u>101,937</u>	<u>-</u>
Total expenditures	<u>101,937</u>	<u>101,937</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(81,937)	(81,692)	245
FUND BALANCE, BEGINNING	<u>116,419</u>	<u>116,419</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 34,482</u>	<u>\$ 34,727</u>	<u>\$ 245</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #1 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ <u>1,200</u>	\$ <u>1,695</u>	\$ <u>495</u>
Total revenues	<u>1,200</u>	<u>1,695</u>	<u>495</u>
EXPENDITURES			
Other	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditures	<u>1,200</u>	<u>-</u>	<u>1,200</u>
NET CHANGE IN FUND BALANCE	-	1,695	1,695
FUND BALANCE, BEGINNING	<u>1,189,059</u>	<u>1,189,059</u>	<u>-</u>
FUND BALANCE, ENDING	\$ <u><u>1,189,059</u></u>	\$ <u><u>1,190,754</u></u>	\$ <u><u>1,695</u></u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #5 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest earnings	\$ 100	\$ 89	\$(11)
Total revenues	<u>100</u>	<u>89</u>	<u>(11)</u>
EXPENDITURES			
Other	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>-</u>	<u>100</u>
NET CHANGE IN FUND BALANCE	-	89	89
FUND BALANCE, BEGINNING	<u>66,936</u>	<u>66,936</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 66,936</u>	<u>\$ 67,025</u>	<u>\$ 89</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #16 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 200	\$ 227	\$ 27
Total revenues	<u>200</u>	<u>227</u>	<u>27</u>
EXPENDITURES			
Capital outlay	<u>200</u>	<u>-</u>	<u>200</u>
Total expenditures	<u>200</u>	<u>-</u>	<u>200</u>
NET CHANGE IN FUND BALANCE	-	227	227
FUND BALANCE, BEGINNING	<u>184,349</u>	<u>184,349</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 184,349</u>	<u>\$ 184,576</u>	<u>\$ 227</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

PERMANENT IMPROVEMENT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Permanent improvement taxes	\$ 558,000	\$ 198,159	\$(359,841)
Intergovernmental	829	558,000	557,171
Interest earnings	40,000	829	(39,171)
Other	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Total revenues	<u>598,829</u>	<u>796,988</u>	<u>198,159</u>
EXPENDITURES			
General Government:			
Other	799,438	799,438	-
Capital outlay	<u>2,401,137</u>	<u>2,401,137</u>	<u>-</u>
Total expenditures	<u>3,200,575</u>	<u>3,200,575</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,601,746)</u>	<u>(2,403,587)</u>	<u>198,159</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Total other financing sources (uses)	<u>900,000</u>	<u>900,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(1,701,746)</u>	<u>(1,503,587)</u>	<u>198,159</u>
FUND BALANCE, BEGINNING	<u>1,983,192</u>	<u>1,983,192</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 281,446</u>	<u>\$ 479,605</u>	<u>\$ 198,159</u>

AGENCY FUNDS

AGENCY FUNDS

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

COUNTY TREASURER

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

TAX COLLECTOR

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

COUNTY ATTORNEY

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

SHERIFF COMMISSARY

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

DISTRICT CLERK

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

COUNTY CLERK

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

JUSTICE OF THE PEACE

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

JUVENILE PROBATION CORRECTION

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

ADULT COMMUNITY SUPERVISION

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

ELLIS COUNTY, TEXAS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Balance September 30, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2015</u>
<u>COUNTY TREASURER</u>				
Assets:				
Cash and investments	\$ 381,058	\$ 5,451,782	\$ 5,639,767	\$ 193,073
Total assets	<u>\$ 381,058</u>	<u>\$ 5,451,782</u>	<u>\$ 5,639,767</u>	<u>\$ 193,073</u>
Liabilities:				
Due to beneficiaries	\$ 381,058	\$ 5,451,782	\$ 5,639,767	\$ 193,073
Total liabilities	<u>\$ 381,058</u>	<u>\$ 5,451,782</u>	<u>\$ 5,639,767</u>	<u>\$ 193,073</u>
<u>TAX COLLECTOR</u>				
Assets:				
Cash	\$ 2,437,142	\$ 356,398,190	\$ 355,573,695	\$ 3,261,637
Total assets	<u>\$ 2,437,142</u>	<u>\$ 356,398,190</u>	<u>\$ 355,573,695</u>	<u>\$ 3,261,637</u>
Liabilities:				
Due to other governments	\$ 2,421,190	\$ 356,382,238	\$ 355,557,743	\$ 3,245,685
Due to beneficiaries	<u>15,952</u>	<u>15,952</u>	<u>15,952</u>	<u>15,952</u>
Total liabilities	<u>\$ 2,437,142</u>	<u>\$ 356,398,190</u>	<u>\$ 355,573,695</u>	<u>\$ 3,261,637</u>
<u>COUNTY ATTORNEY</u>				
Assets:				
Cash	\$ 74,800	\$ 432,010	\$ 440,773	\$ 66,037
Total assets	<u>\$ 74,800</u>	<u>\$ 432,010</u>	<u>\$ 440,773</u>	<u>\$ 66,037</u>
Liabilities:				
Due to beneficiaries	\$ 74,800	\$ 432,010	\$ 440,773	\$ 66,037
Total liabilities	<u>\$ 74,800</u>	<u>\$ 432,010</u>	<u>\$ 440,773</u>	<u>\$ 66,037</u>

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<u>Balance September 30, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2015</u>
<u>SHERIFF</u>				
Assets:				
Cash	\$ 106,935	\$ 2,720,166	\$ 2,693,362	\$ 133,739
Total assets	<u>\$ 106,935</u>	<u>\$ 2,720,166</u>	<u>\$ 2,693,362</u>	<u>\$ 133,739</u>
Liabilities:				
Due to beneficiaries	\$ 106,935	\$ 2,720,166	\$ 2,693,362	\$ 133,739
Total liabilities	<u>\$ 106,935</u>	<u>\$ 2,720,166</u>	<u>\$ 2,693,362</u>	<u>\$ 133,739</u>
<u>DISTRICT CLERK</u>				
Assets:				
Cash	\$ 2,890,147	\$ 940,141	\$ 1,709,133	\$ 2,121,155
Total assets	<u>\$ 2,890,147</u>	<u>\$ 940,141</u>	<u>\$ 1,709,133</u>	<u>\$ 2,121,155</u>
Liabilities:				
Due to beneficiaries	\$ 2,890,147	\$ 940,141	\$ 1,709,133	\$ 2,121,155
Total liabilities	<u>\$ 2,890,147</u>	<u>\$ 940,141</u>	<u>\$ 1,709,133</u>	<u>\$ 2,121,155</u>
<u>COUNTY CLERK</u>				
Assets:				
Cash	\$ 4,714,127	\$ 2,485,935	\$ 4,446,126	\$ 2,753,936
Total assets	<u>\$ 4,714,127</u>	<u>\$ 2,485,935</u>	<u>\$ 4,446,126</u>	<u>\$ 2,753,936</u>
Liabilities:				
Due to beneficiaries	\$ 4,714,127	\$ 2,485,935	\$ 4,446,126	\$ 2,753,936
Total liabilities	<u>\$ 4,714,127</u>	<u>\$ 2,485,935</u>	<u>\$ 4,446,126</u>	<u>\$ 2,753,936</u>

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	Balance September 30, 2014	Additions	Deductions	Balance September 30, 2015
<u>JUSTICE OF THE PEACE</u>				
Assets:				
Cash	\$ 122,496	\$ 259,179	\$ 335,729	\$ 45,946
Total assets	\$ 122,496	\$ 259,179	\$ 335,729	\$ 45,946
Liabilities:				
Due to other governments	\$ 122,496	\$ 259,179	\$ 335,729	\$ 45,946
Total liabilities	\$ 122,496	\$ 259,179	\$ 335,729	\$ 45,946
<u>JUVENILE PROBATION AND CORRECTIONS</u>				
Assets:				
Cash and investments	\$ 935,617	\$ 1,704,707	\$ 1,857,825	\$ 782,499
Total assets	\$ 935,617	\$ 1,704,707	\$ 1,857,825	\$ 782,499
Liabilities:				
Due to beneficiaries	\$ 599,977	\$ 1,704,707	\$ 1,522,185	\$ 782,499
Due to county	335,640	-	335,640	-
Total liabilities	\$ 935,617	\$ 1,704,707	\$ 1,857,825	\$ 782,499
<u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Assets:				
Cash and investments	\$ 929,994	\$ 2,014,765	\$ 1,774,358	\$ 1,170,401
Total assets	\$ 929,994	\$ 2,014,765	\$ 1,774,358	\$ 1,170,401
Liabilities:				
Due to beneficiaries	\$ 929,994	\$ 2,014,765	\$ 1,774,358	\$ 1,170,401
Total liabilities	\$ 929,994	\$ 2,014,765	\$ 1,774,358	\$ 1,170,401

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Balance September 30, 2014	Additions	Deductions	Balance September 30, 2015
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 12,592,316	\$ 372,406,875	\$ 374,470,768	\$ 10,528,423
Total assets	<u>\$ 12,592,316</u>	<u>\$ 372,406,875</u>	<u>\$ 374,470,768</u>	<u>\$ 10,528,423</u>
Liabilities:				
Due to other governments	\$ 2,543,686	\$ 356,641,417	\$ 355,893,472	\$ 3,291,631
Due to county	335,640	-	335,640	-
Due to beneficiaries	<u>9,712,990</u>	<u>15,765,458</u>	<u>18,241,656</u>	<u>7,236,792</u>
Total liabilities	<u>\$ 12,592,316</u>	<u>\$ 372,406,875</u>	<u>\$ 374,470,768</u>	<u>\$ 10,528,423</u>

STATISTICAL SECTION

STATISTICAL SECTION

(Unaudited)

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	114
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources.	120
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	125
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	128
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County's provides and the activities it performs.	130

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

ELLIS COUNTY, TEXAS

NET POSITION BY COMPONENT
(Unaudited)

LAST TEN FISCAL YEARS

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities:										
Invested in capital assets, net of related debt	\$ 3,318,214	\$ 4,243,073	\$ 7,037,029	\$ 13,138,945	\$ 15,185,935	\$ 19,964,231	\$ 20,020,454	\$ 20,916,060	\$ 21,185,185	\$ 23,768,768
Restricted	738,058	820,200	1,939,499	2,486,180	2,316,833	7,694,058	7,726,619	8,239,636	8,334,257	8,515,731
Unrestricted	25,535,552	28,550,362	28,951,526	23,232,954	21,694,182	10,672,310	10,750,738	11,548,658	11,493,959	8,084,146
Total governmental activities net position	\$ 29,591,824	\$ 33,613,635	\$ 37,928,054	\$ 38,858,079	\$ 39,196,950	\$ 38,330,599	\$ 38,497,811	\$ 40,704,354	\$ 41,013,401	\$ 40,368,645

Governmental activities:
Invested in capital assets,
net of related debt
Restricted
Unrestricted
Total governmental
activities net position

TABLE 2

ELLIS COUNTY, TEXAS
CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS¹

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EXPENSES										
Governmental activities:										
General government	\$ 9,232,072	\$ 9,457,567	\$ 11,027,372	\$ 12,576,295	\$ 12,521,992	\$ 13,621,198	\$ 12,646,463	\$ 12,417,075	\$ 13,424,500	\$ 14,107,098
Judicial	4,185,014	4,584,015	5,242,394	5,505,751	5,586,861	5,565,386	5,655,574	5,919,050	6,106,470	6,915,022
Public safety	14,306,479	15,924,850	17,125,896	17,957,887	18,169,820	19,288,492	19,371,604	20,049,301	20,577,661	20,192,070
Health and welfare	2,585,252	2,363,193	1,869,806	1,995,092	1,599,566	1,216,930	1,265,966	1,179,311	1,621,603	1,724,987
Conservation	161,970	169,892	196,106	189,700	184,818	192,434	190,068	194,076	188,110	196,292
Roads and highways	6,330,052	5,576,443	7,474,568	8,621,000	8,632,387	8,088,420	8,306,733	8,211,435	8,484,824	9,086,753
Community Development	-	-	-	-	-	-	-	-	19,305	77,699
Interest on long-term debt	907,828	941,235	3,398,336	3,236,353	3,131,237	2,958,767	2,745,033	2,673,882	2,555,034	2,476,765
Total expenses	\$ 37,708,667	\$ 39,017,195	\$ 46,334,478	\$ 50,082,078	\$ 49,826,681	\$ 50,931,627	\$ 50,181,441	\$ 50,644,130	\$ 52,977,507	\$ 54,776,686
PROGRAM REVENUES										
Governmental activities:										
Fees, fines and charges for services:										
General government	\$ 3,626,361	\$ 3,555,362	\$ 3,207,150	\$ 2,840,425	\$ 2,873,269	\$ 2,659,585	\$ 2,872,892	\$ 3,084,879	\$ 3,363,159	\$ 3,815,288
Judicial	2,174,685	2,236,916	2,324,047	2,266,515	1,923,763	1,924,482	1,903,553	2,516,595	2,008,728	1,946,888
Public safety	405,024	744,251	663,817	650,674	605,550	679,354	709,275	771,412	582,809	631,212
Health and welfare	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-
Roads and highways	2,052,476	2,211,088	2,214,945	2,272,425	2,288,106	2,292,524	2,209,169	2,299,763	2,136,949	2,182,704
Operating grants and contributions	1,414,288	1,474,198	1,132,539	1,408,369	662,432	516,274	784,232	577,083	714,450	793,486
Capital grants and contributions	-	-	-	-	-	30,350	-	-	-	558,000
Total governmental activities program revenues	9,672,834	10,221,815	9,542,498	9,438,408	8,353,120	8,102,569	8,479,121	9,249,732	8,806,095	9,927,578
NET (EXPENSE) REVENUES	\$(28,035,833)	\$(28,795,380)	\$(36,791,980)	\$(40,643,670)	\$(41,473,561)	\$(42,829,058)	\$(41,702,320)	\$(41,394,398)	\$(44,171,412)	\$(44,849,108)

Continued

ELLIS COUNTY, TEXAS

CHANGES IN NET POSITION
(Unaudited)
LAST TEN FISCAL YEARS¹

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Property taxes	\$27,456,824	\$ 29,439,346	\$ 36,056,133	\$ 38,644,038	\$ 39,347,184	\$ 39,420,596	\$ 40,361,150	\$ 41,231,497	\$ 42,466,495	\$ 44,390,800
Investment earnings	1,190,279	1,911,951	2,999,772	769,177	157,483	50,629	51,111	37,120	30,455	40,720
Loss on disposal of assets	(4,463,528)	-	-	-	-	-	-	402,282	-	-
Miscellaneous	1,575,759	1,465,894	2,050,494	2,160,005	2,307,765	2,491,482	1,457,271	1,930,042	2,378,985	2,365,193
Total general revenues	\$25,759,334	\$ 32,817,191	\$ 41,106,399	\$ 41,573,220	\$ 41,812,432	\$ 41,962,707	\$ 41,869,532	\$ 43,600,941	\$ 44,875,935	\$ 46,796,713
Change in position before extraordinary items	\$ (2,276,499)	\$ 4,021,811	\$ 4,314,419	\$ 929,550	\$ 338,871	\$ (866,351)	\$ 167,212	\$ 2,206,543	\$ 704,523	\$ 1,947,605
Extraordinary items	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	\$ (2,276,499)	\$ 4,021,811	\$ 4,314,419	\$ 929,550	\$ 338,871	\$ (866,351)	\$ 167,212	\$ 2,206,543	\$ 704,523	\$ 1,947,605
Prior period adjustment	\$ -	\$ 48,134	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ (395,476)	\$ (2,592,361)

Concluded

Source: Comprehensive Annual Financial Report

ELLIS COUNTY, TEXAS

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General fund	\$ 6,950,191	\$ 8,666,051	\$ 8,731,805	\$ 8,195,164	\$ 7,771,665	\$ 8,208,008	\$ 8,668,112	\$ 11,208,144	\$ 13,137,890	\$ 14,905,774
Assigned	-	-	-	-	-	-	610,757	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	8,208,008	8,668,112	11,208,144	13,137,890	14,905,774
Total general fund	\$ 6,950,191	\$ 8,666,051	\$ 8,731,805	\$ 8,195,164	\$ 7,771,665	\$ 8,208,008	\$ 9,278,869	\$ 11,208,144	\$ 13,137,890	\$ 14,905,774
Road and bridge fund	\$ 2,594,738	\$ 3,632,211	\$ 3,692,602	\$ 3,462,937	\$ 2,599,619	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Restricted for:	-	-	-	-	-	2,885,766	2,552,772	2,843,913	3,220,754	3,761,632
Road and bridge	-	-	-	-	-	2,885,766	2,552,772	2,843,913	3,220,754	3,761,632
Total road & bridge	\$ 2,594,738	\$ 3,632,211	\$ 3,692,602	\$ 3,462,937	\$ 2,599,619	\$ 2,885,766	\$ 2,552,772	\$ 2,843,913	\$ 3,220,754	\$ 3,761,632
All other governmental funds										
Nonspendable:										
Prepaid items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,035	\$ -
Reserved for:										
Debt service	\$ 738,058	\$ 820,200	\$ 1,939,499	\$ 2,486,180	\$ 2,316,833	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Capital projects funds	13,196,145	67,027,599	63,149,058	33,482,154	7,942,736	-	-	-	-	-
Special revenue funds	1,574,343	2,120,482	2,337,017	2,712,183	2,755,363	-	-	-	-	-
Restricted for:										
Public Safety & Law E	-	-	-	-	-	1,758,450	1,723,468	2,204,109	1,997,427	1,513,330
Technology and Securi	-	-	-	-	-	37,193	59,771	66,353	99,562	140,858
Records Management	-	-	-	-	-	588,398	775,459	961,747	1,303,384	1,776,880
Other Statutorily Restr	-	-	-	-	-	25,273	46,415	65,689	48,141	79,562
Debt Service	-	-	-	-	-	2,398,978	2,534,907	2,097,825	1,664,989	1,243,469
Assigned for:										
Capital Projects	-	-	-	-	-	4,724,569	4,240,903	4,101,487	3,659,808	2,076,701
Total other	\$ 15,508,546	\$ 69,968,281	\$ 67,425,574	\$ 38,680,517	\$ 13,014,932	\$ 9,532,861	\$ 9,380,923	\$ 9,497,210	\$ 8,782,346	\$ 6,830,800

Source: Comprehensive Annual Financial Report

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

ELLIS COUNTY, TEXAS

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
REVENUES										
Property Taxes	\$ 27,347,054	\$ 29,465,001	\$ 35,931,673	\$ 38,869,215	\$ 39,409,397	\$ 39,487,352	\$ 40,374,623	\$ 41,244,893	\$ 42,504,606	\$ 44,317,694
Intergovernmental	1,414,288	1,474,198	1,132,717	1,498,727	638,103	545,630	786,116	544,152	715,145	1,349,557
License & Permits	2,052,476	2,211,088	2,214,945	2,171,078	2,267,653	2,183,660	2,106,952	2,205,257	2,130,728	2,193,111
Fees of Office	4,218,519	4,175,817	4,148,627	3,858,318	3,765,194	3,658,367	3,812,980	3,990,280	4,302,451	4,700,295
Fines & Forfeitures	1,933,470	2,536,161	2,298,259	2,135,013	1,723,555	1,655,636	1,628,557	2,367,016	1,559,185	1,694,795
Interest	1,190,279	1,911,951	2,999,772	769,177	157,483	50,629	51,111	37,120	30,455	40,720
Other	8,037,275	1,465,894	2,050,494	2,160,005	2,337,888	2,616,684	1,579,948	2,127,043	2,428,561	2,408,414
Total revenues	46,193,361	43,240,110	50,776,487	51,461,533	50,299,273	50,197,958	50,340,287	52,515,761	53,671,131	56,704,586
EXPENDITURES										
General Government	8,305,989	8,535,648	10,557,978	11,790,452	12,696,707	12,161,251	10,972,028	10,701,581	11,727,351	12,790,588
Judicial	4,153,553	4,556,045	5,177,314	5,386,006	5,579,419	5,521,144	5,567,857	5,825,557	6,001,764	6,815,116
Public Safety	13,858,838	15,721,318	16,776,899	17,375,345	17,888,656	17,781,056	17,269,298	18,555,235	18,343,595	17,955,288
Health & Welfare	2,579,856	2,357,797	1,864,410	1,989,696	1,599,566	1,216,930	1,265,966	1,179,311	1,621,603	1,724,987
Conservation	177,041	164,409	189,595	182,587	181,572	187,171	189,848	194,331	188,569	194,736
Road & Bridge	6,224,065	5,686,867	7,216,815	8,354,654	8,642,883	7,588,925	8,396,593	8,113,125	8,240,958	8,627,467
Community Development	-	-	-	-	-	-	-	-	19,305	77,699
Capital Outlay	597,882	787,964	5,737,209	30,100,343	24,712,424	2,996,442	441,873	256,151	80,316	2,401,137
Debt Service	-	-	-	-	-	-	-	-	-	-
Principal	1,430,843	2,058,674	2,848,629	2,923,749	4,660,898	3,102,421	3,225,000	3,420,000	3,605,000	3,704,035
Interest	711,758	663,974	2,824,200	3,038,471	2,924,550	2,749,699	2,486,061	2,350,116	2,250,947	2,156,252
Total expenditures	38,039,825	40,532,696	53,193,049	81,141,303	78,886,675	53,305,039	49,814,524	50,595,407	52,079,408	56,447,305
							<i>Continued</i>		<i>Continued</i>	<i>Continued</i>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 5,502,171	\$ 8,153,536	\$ 2,707,414	\$ (2,416,562)	\$ (28,587,402)	\$ (3,107,081)	\$ 525,763	\$ 1,920,354	\$ 1,591,723	\$ 257,281

ELLIS COUNTY, TEXAS

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
OTHER FINANCING SOURCES (USES)										
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,500	\$ -	\$ 416,349	\$ -	\$ -
Transfers in	112,500	111,100	116,415	230,108	207,938	85,896	141,000	72,000	88,900	971,600
Transfers out	(112,500)	(111,100)	(116,415)	(230,108)	(207,938)	(85,896)	(141,000)	(72,000)	(88,900)	(971,600)
Bonds issued	-	53,875,000	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	1,635,000	-	5,485,000	-	-	-
Capital leases	201,575	164,574	-	168,407	-	-	-	-	-	99,935
Premium on bonds issued	-	466,080	-	-	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	(5,424,834)	-	-	-
Total other financing sources (uses)	201,575	54,505,654	-	168,407	1,635,000	347,500	60,166	416,349	-	99,935

EXTRAORDINARY ITEMS

	\$ 8,355,111	\$ 57,213,068	\$(2,416,562)	\$(2,248,155)	\$(26,952,402)	\$(2,759,581)	\$ 585,929	\$ 2,336,703	\$ 1,591,723	\$ 357,216
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DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES

	5.8%	7.0%	12.2%	11.9%	14.6%	11.9%	11.7%	11.8%	11.4%	10.5%
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Source: Comprehensive Annual Financial Reports

Concluded

TABLE 5

ELLIS COUNTY, TEXAS

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

Tax Year	Real Property	Personal Property	Total Assessed Valuation	Total Direct Rate*	Estimated Actual Value
2006	8,949,770,368	1,947,251,600	10,897,021,968	0.35	10,897,021,968
2007	9,879,959,212	2,067,783,745	11,947,742,957	0.3495	11,947,742,957
2008	10,753,312,471	2,227,142,721	12,980,455,192	0.3936	12,980,455,192
2009	10,845,390,864	2,241,049,843	13,086,440,707	0.3936	13,086,440,707
2010	10,832,779,964	2,264,703,551	13,097,483,515	0.3936	13,097,483,515
2011	10,821,155,674	2,248,039,890	13,069,195,564	0.4136	13,069,195,564
2012	10,921,955,252	2,251,629,234	13,173,584,486	0.4136	13,173,584,486
2013	11,096,681,357	2,290,554,033	13,387,235,390	0.4136	13,387,235,390
2014	11,742,385,459	2,296,298,455	14,038,683,914	0.4136	14,038,683,914
2015	12,681,759,502	2,513,065,932	15,194,825,434	0.4136	15,194,825,434

*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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>DIRECT</u>										
COUNTY-WIDE:										
Ellis County	\$0.32049	\$0.36460	\$0.360091	\$0.360091	\$0.360091	\$0.380091	\$0.380091	\$0.380091	\$0.380091	\$0.380091
Farm to Market	0.029009	0.02901	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508
Total	0.349500	0.393607	0.393599	0.393599	0.393599	0.413599	0.413599	0.413599	0.413599	0.413599
<u>OVERLAPPING GOVERNMENTS</u>										
CITIES:										
Bardwell	0.18580	0.18580	0.18580	0.195000	0.219000	0.232000	0.251862	0.283560	0.296582	0.317670
Cedar Hill	0.64140	0.64140	0.64140	0.641400	0.067000	0.685880	0.695690	0.698760	0.698760	0.698760
Ennis	0.71000	0.71000	0.69500	0.695000	0.695000	0.695000	0.695000	0.695000	0.695000	0.669174
Ferris	0.60000	0.60000	0.65000	0.648087	0.687134	0.687134	0.687134	0.687134	0.687134	0.687134
Garrett	0.31984	0.33239	0.32880	0.356600	0.395259	0.427768	0.466566	0.445091	0.468793	0.500000
Italy	0.69300	0.77111	0.93673	0.934800	0.943573	0.964139	0.996060	1.011456	1.011600	0.974714
Maypearl	0.73716	0.69217	0.68440	0.688880	0.688756	0.778179	0.775978	0.830000	0.834661	0.594862
* Midlothian	0.65795	0.65000	0.65000	0.650000	0.650000	0.650000	0.650000	0.658244	0.708244	0.708244
Milford	0.50157	0.48550	0.50000	0.505800	0.409146	0.430000	0.470000	0.500000	0.518596	0.510632
Oak Leaf	0.33144	0.34854	0.34854	0.355400	0.350785	0.354539	0.386480	0.386480	0.386480	0.386480
Ovilla	0.68250	0.66800	0.66800	0.667900	0.067460	0.663800	0.667500	0.671900	0.671900	0.700000
Palmer	0.62920	0.62920	0.62920	0.629200	0.629200	0.689500	0.689500	0.689500	0.689500	0.689500
Pecan Hill	0.24066	0.25065	0.30000	0.304700	0.311275	0.316551	0.321756	0.328544	0.319192	0.312110
Red Oak	0.64000	0.63500	0.63500	0.635000	0.649000	0.649000	0.649000	0.649000	0.649000	0.649000
Waxahachie	0.61500	0.61500	0.61500	0.611208	0.680000	0.680000	0.680000	0.680000	0.680000	0.680000
SCHOOL DISTRICTS:										
Avalon	1.49380	1.37600	1.09958	1.24613	1.23655	1.23280	1.23220	1.21100	1.22000	1.23000
Ennis	1.65190	1.57000	1.40000	1.51000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
Ferris	1.77190	1.57070	1.26970	1.27720	1.31785	1.30630	1.31000	1.31000	1.32500	1.35500
Italy	1.56000	1.43300	1.11105	1.24100	1.24100	1.24696	1.24696	1.24696	1.24696	1.58500
Maypearl	1.76900	1.64800	1.34000	1.35900	1.35900	1.35900	1.35900	1.34659	1.34600	1.34600
Midlothian	1.78750	1.69750	1.36750	1.39750	1.39750	1.54000	1.54000	1.54000	1.54000	1.54000
Milford	1.62400	1.49400	1.19000	1.18830	1.17170	1.15840	1.17000	1.17000	1.17000	1.17000
Palmer	1.61000	1.48000	1.50000	1.27730	1.26761	1.27000	1.27000	1.27000	1.55000	1.53370
Red Oak	1.64000	1.51000	1.30000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
Waxahachie	1.72080	1.59730	1.36000	1.36000	1.42890	1.42890	1.42890	1.42890	1.42890	1.55390

Continued

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

TAXING JURISDICTION	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
SPECIAL DISTRICTS:										
EC ESD #3	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.06000	\$0.06000	\$0.10000
EC ESD #2	0.06500	0.06750	0.07025	0.07229	0.08450	0.09100	0.09500	0.09500	0.09500	0.10000
EC ESD #1	0.07000	0.07000	0.07350	0.07350	0.07350	0.07350	0.07714	0.08333	0.08900	0.08900
EC ESD #4	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.10000
EC ESD #5	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #6	0.03000	0.03000	0.06000	0.06000	0.06000	0.06000	0.05000	0.05000	0.05000	0.06500
EC ESD #7	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #8	0.08000	0.08000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000	0.10000
EC ESD #9	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.06000	0.06000	0.06000
Ellis Co. W C & ID	0.03000	0.03000	0.03000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
* Midlothian Water Co.	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
										<i>Concluded</i>

Note: Tax rates are stated per \$100 assessed valuation.

Source: Central Appraisal District of Ellis County

* Midlothian Water Co. tax rate included with City of Midlothian beginning 2006.

TABLE 7

ELLIS COUNTY, TEXAS
 PRINCIPAL TAXPAYERS
 (Unaudited)
 SEPTEMBER 30, 2015

Name	Type of Business	2015 Assessed Valuations	Percentage of Total Assessed Valuation	2006 Assessed Valuations	Percentage of Total Assessed Valuation
Midlothian Energy LP	Utility	\$ 338,969,072	2.23%	\$ 382,015,260	3.51%
Chaparral Steel Company	Steel Mill	212,019,186	1.40%	247,572,780	2.27%
Walgreen Company	Distribution Facility	159,489,266	1.05%	253,485,170	2.33%
Target	Distribution Facility	98,177,730	0.65%	115,126,490	1.06%
TXI Operations, L.P.	Cement Plant	186,426,935	1.23%	-	0.00%
HOLCIM (US), Inc.	Cement Plant	160,785,636	1.06%	-	0.00%
Energy Transfer Fuel LP	Pipeline Construction	104,363,852	0.69%	-	0.00%
Oncor Electric Delivery Company	Utility	133,719,080	0.88%	-	0.00%
Dartco of Texas LTD LP	Manufacturing Facility	90,323,600	0.59%	-	0.00%
TRIUMPH Aerostructures LLC	Aircraft	\$ 210,067,380	1.38%	-	0.00%
TXU Electric Delivery Co.	Utility	-	0.00%	122,384,400	1.12%
Elk Roofing Products	Manufacturing Facility	-	0.00%	68,413,580	0.63%
Holnam Texas LTD Partnership	Cement Plant	-	0.00%	213,656,770	1.96%
Texas Industries, Inc.	Cement Plant	-	0.00%	253,093,580	2.32%
CVS Texas Distribution LP	Distribution Center	-	0.00%	117,301,730	1.08%
Giraffe Properties LLC	Distribution Center	\$ -	0.00%	\$ 76,430,940	0.70%
		<u>\$ 1,694,341,737</u>	<u>11.15%</u>	<u>\$ 1,849,480,700</u>	<u>16.98%</u>

Note: Total Assessed Valuation of \$ 15,194,825,434

Source: Ellis County Appraisal District

TABLE 8

ELLIS COUNTY, TEXAS
BUDGETED PROPERTY TAX LEVIES AND COLLECTIONS
(Unaudited)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>		<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>% OF LEVY COLLECTED IN FISCAL YEAR</u>	<u>DELINQUENT TAX COLLECTIONS</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>% OF TOTAL TAX COLLECTION TO TAX LEVY</u>
2006	*	26,832,506	25,965,504	96.77%	1,379,945	27,345,449	101.91%
2007	*	28,609,607	27,966,441	97.75%	863,202	28,829,643	100.77%
2008	*	35,334,581	34,609,030	97.95%	736,070	35,345,100	100.03%
2009	*	38,175,425	37,430,852	98.05%	735,217	38,166,069	99.98%
2010	*	38,756,643	38,126,672	98.37%	582,826	38,709,498	99.88%
2011	*	38,662,256	38,154,681	98.69%	624,952	38,779,633	100.30%
2012	*	40,514,980	39,930,918	98.56%	14,402	39,945,320	98.59%
2013	*	40,749,276	40,260,285	98.80%	433,828	40,694,113	99.86%
2014	*	41,834,674	41,422,425	99.01%	567,685	41,990,110	100.37%
2015	*	43,650,157	43,290,755	99.18%	491,006	43,781,760	100.30%

The delinquent tax collections column includes not only delinquent taxes collected for that same year, but also delinquent collections that are collected during the year for PRIOR taxing years as well. This leads to some years collections appearing to be over 100% of levy, because it includes taxes collected for prior fiscal years. In 2011, the levy has been adjusted downward to represent the levy after accounting for a loss in value due to a multi-year tax suit of a major industrial taxpayer. The refund was made in 2012, and for presentation purposes, has been taken from delinquent tax collection column, in order to not mistake the current tax collection percentages which are a better indicator of the current economy.

* Does not include Tax Increment Reinvestment Zone levy and collection

ELLIS COUNTY, TEXAS

**RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUES AND NET BONDED DEBT PER CAPITA
(Unaudited)
LAST TEN FISCAL YEARS**

Fiscal Year	Population	Assessed Values	General Bonded Debt	Less Amount Available in Debt Service Fund	Net Bonded Debt	Ratio of Bonded Debt to Assessed Values	Net Bonded Debt Per Capita	Ratio of Bonded Debt to Personal Income
2006	139,300	10,897,021,968	18,701,262	738,058	17,963,204	0.16%	128.95	0.38%
2007	143,468	11,947,742,957	72,492,135	820,200	71,671,935	0.60%	499.57	1.58%
2008	147,850	12,980,455,192	69,982,330	1,939,499	68,042,831	0.53%	460.22	1.40%
2009	152,750	13,086,440,707	67,369,818	2,486,180	64,883,638	0.50%	424.77	1.35%
2010	149,610	13,097,483,515	64,660,277	2,316,833	62,343,444	0.48%	416.71	1.24%
2011	149,610	13,069,195,564	61,844,420	2,398,978	59,445,442	0.45%	397.34	1.12%
2012	149,610	13,173,584,486	58,968,120	2,534,907	56,433,213	0.43%	377.20	1.06%
2013	149,610	13,387,235,390	55,851,885	2,097,825	53,754,060	0.40%	359.29	1.01%
2014	149,610	14,038,683,914	52,596,668	1,664,989	50,931,679	0.36%	340.43	0.91%
2015	149,610	15,194,825,434	49,208,483	1,243,469	47,965,014	0.32%	320.60	0.85%

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

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
(Unaudited)
SEPTEMBER 30, 2015

<u>Taxing Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Percentage Applicable To Named Government</u>	<u>Overlapping Funded Net Debt</u>
CITIES:			
Bardwell	-	0.00%	\$ -
Ennis	43,070,000	100.00%	\$ 43,070,000
Ferris	2,750,000	91.87%	\$ 2,526,425
Italy	7,050,000	100.00%	\$ 7,050,000
Maypearl	-	0.00%	\$ -
Midlothian	71,974,922	100.00%	\$ 71,974,922
Ovilla	5,810,000	90.93%	\$ 5,283,033
Palmer	1,340,000	100.00%	\$ 1,340,000
Red Oak	25,641,000	100.00%	\$ 25,641,000
Venus	1,368,000	19.87%	\$ 271,822
Waxahachie	133,750,000	100.00%	\$ 133,750,000
COUNTY-LINE CITIES:			
Cedar Hill	84,450,000	2.66%	\$ 2,246,370
Glenn Heights	4,675,000	31.48%	\$ 1,471,690
Grand Prairie	216,410,000	0.17%	\$ 367,897
Mansfield	108,830,000	0.32%	\$ 348,256
SCHOOL DISTRICTS:			
Avalon ISD	1,005,000	100.00%	\$ 1,005,000
Italy ISD	9,505,000	100.00%	\$ 9,505,000
Maypearl ISD	15,654,775	100.00%	\$ 15,654,775
Midlothian ISD	238,328,978	100.00%	\$ 238,328,978
Palmer ISD	20,195,000	100.00%	\$ 20,195,000
Red Oak ISD	105,771,987	100.00%	\$ 105,771,987
Waxahachie ISD	187,140,473	100.00%	\$ 187,140,473
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	133,431,181	99.00%	\$ 132,096,869
Ferris ISD	30,950,148	95.94%	\$ 29,693,572
Frost ISD	706,000	4.01%	\$ 28,311
TOTAL NET OVERLAPPING DEBT			\$ 1,034,761,379
Ellis County			\$ 49,208,483
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,083,969,862
TOTAL DIRECT AND OVERLAPPING DEBT PER CAPITA			\$ 7,245

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

TABLE 11

ELLIS COUNTY, TEXAS
 COMPUTATION OF LEGAL DEBT MARGIN
 (Unaudited)
 September 30, 2015

Assessed Value of Real Property	12,681,759,502
Assessed Value of Personal and Other Property	2,513,065,932
 Total Assessed Value	 <u>\$ 15,194,825,434</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	\$ 3,170,439,876
Amount of Debt Applicable to Debt Limit:	
Debt Limit:	
Total Bonded Debt Applicable	49,208,483
Less: Assets in Debt Service Fund available for payment of principal	 1,243,469
	<u>47,965,014</u>
 Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution	 <u>\$ 3,122,474,862</u>

TABLE 12

ELLIS COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
(Unaudited)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>(2) Personal Income</u>	<u>(3) Median Age</u>	<u>(4) School Enrollment</u>	<u>(4) Unemployment Rate</u>
2006	120,052	4,066,348	33,872	33.2	25,866	5.3%
2007	143,468	4,547,534	31,697	33.0	29,464	4.3%
2008	147,850	4,859,117	32,865	33.2	30,678	5.1%
2009	152,750	4,808,977	31,483	33.2	30,652	7.9%
2010	149,610	5,020,292	33,556	33.2	30,652	8.3%
2011	149,610	5,328,740	35,618	35.0	32,790	8.1%
2012	149,610	5,328,740	35,618	35.2	32,700	6.4%
2013	149,610	5,449,245	36,423	35.5	32,700	5.6%
2014	149,610	5,627,730	37,616	35.5	33,000	4.7%
2015	159,317	5,946,095	37,322	35.5	36,978	3.9%

Data Sources:

- (1) North Central Council of Governments
- (2) U.S. Census Bureau
- (3) U.S. Bureau of Economic Analysis
- (4) U.S. Bureau of Labor Statistics

ELLIS COUNTY, TEXAS

PRINCIPAL EMPLOYERS
(Unaudited)
CURRENT YEAR

<u>Employer</u>	<u>2015</u>	
	<u>Employees</u>	<u>% of Total County Employment</u>
Wal-Mart Supercenters	1,470	3.27%
Waxahachie ISD	1,029	2.29%
Gerdau Steel	926	2.06%
Midlothian ISD	923	2.05%
Walgreen's Distribution Center	850	1.89%
Red Oak ISD	895	1.99%
Ennis ISD	706	1.57%
Dart Container Corp.	700	1.56%
Sterilite	650	1.45%
Ellis County Government	475	1.06%
Chaparral Steel Company	-	-
Dartco of Texas, LP	-	-
Ennis Automotive, Inc.	-	-
International Extrusion	-	-
Atlas/Soundolier	-	-
Ennis Extruded Products	-	-
Ennis Business Forms, Inc.	-	-
Better Bath Company	-	-
Elk Corporation of Texas	-	-
Total	<u>8,624</u>	<u>19.19%</u>

Total County Employment 44,932

Sources: Total County Employment from Bureau of Labor Statistics

TABLE 14

ELLIS COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION
2015
(unaudited)

Function/Program	2011	2012	2013	2014	2015
General government					
Number of Courthouses	2	2	2	2	2
Number of Sub-Courthouses	3	3	3	3	3
Judicial					
District Courtrooms	2	2	2	2	3
County Ct. @ Law Courtrooms	2	2	2	2	2
Juvenile Courtrooms	1	1	1	1	1 *
Justice Courts	4	4	4	4	4
Public safety					
Number of Jails	1	1	1	1	1
Bed Capacity of Jail	868	868	868	868	868
Health and welfare					
Number of Offices	2	2	2	2	2
Conservation					
Number of Offices	1	1	1	1	1
Roads and highways					
Number of Bridges	165	165	165	165	165
Miles of Hard Surface Road	786	786	786	786	786
Miles of Gravel Road	164	164	164	164	164

Source: Ellis County Internal Department Reports

* Shared with District Court

Data for the period nine years prior to 2015 is not included as that information was not tracked by Ellis County Government at that time.

TABLE 15

ELLIS COUNTY, TEXAS

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

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government									
Number of A/P Transactions	13,789	14,253	18,072	18,492	16,946	15,611	15,195	15,049	16,199
Flood Plain/Building Permits	951	982	558	553	513	636	682	989	1,264
Aerobic Septic Permits	690	702	244	180	193	225	290	418	452
Other Septic Permits	108	118	129	19	34	201	208	221	191
Nuisance Complaints	645	680	801	569	765	705	802	705	735
New Subdivisions	61	50	21	13	14	21	27	31	51
Number of Employees								175	154 *
Judicial									
Hot Check cases									
Number of checks processed	2,787	2,284	1,286	1,254	1,051	1,080	612	686	427
Number of theft by check cases filed	479	468	200	190	146	139	86	52	32
Number of employees								26	33 *
Public Safety									
Number of 911 calls received	32,149	33,217	32,792	19,299	32,325	28,884	36,118	32,707	30,297
Average Jail daily population	460	462	347	320	359	334	373	425	452
Jail bookings	5,993	6,012	5,993	5,693	5,682	5,131	5,279	4,870	4,742
Jail releases	6,016	6,021	6,039	5,365	5,703	5,178	5,451	4,798	4,666
Jail inmates at September 30	385	397	302	350	350	357	422	458	502
Number of employees								212	223 *
Transportation									
Roadway resurfacing (miles)	95.8	108	132.0	121.1	119.5	99.2	110.7	86.6	81.6
Mowing along roadways (equipment miles)	6,826	6,897	4,091	1,938	3,728	4,184	3,432	3,458	2,896
Ditch and culvert cleaning (miles)	110	112	102	99	90	139	121	47	81
Number of employees								62	62 *
Conservation									
Number of people served in programs	106,779	109,432	121,592	88,680	134,686	163,065	176,986	112,136	101,665
Number of employees								2	2 *
Health and Welfare									
Number of applications filed	350	403	573	880	893	1,009	839	337	353
Number of cases approved	57	66	94	182	129	593	544	224	161
Number of employees								1	1 *

*Number of full time employees by function are not available prior to 2014
Numbers prior to 2007 are not available

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