

# Ellis County, Texas

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Year Ended  
September 30, 2017**





**ELLIS COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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# **INTRODUCTORY SECTION**

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# ELLIS COUNTY AUDITOR'S OFFICE

**Miykael L. Reeve,**  
**CGFO**

County Auditor

March 30, 2017

Audit Division

**Devonda Spurlock**  
First Assistant

**Kim Brown**  
Assistant II

**Lisa Arent**  
Assistant II

**Brisa Gray**  
Assistant I

**Staci Parr**  
Assistant I

**Honorable District Judges of Ellis County and**

**Honorable Members of the Ellis County Commissioners Court:**

The Comprehensive Annual Financial Report of Ellis County, Texas, for the fiscal year ended September 30, 2017 is submitted herewith as prescribed by Local Government Code Section 114.025 of the State of Texas. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

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

Internal Control

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

Address

101 West Main,  
Suite 302  
Waxahachie, Texas  
75165

Independent Audit

The County's financial statements have been audited by Pattillo, Brown and Hill, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2017, are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit,

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that there was a reasonable basis for rendering an unqualified opinion that Ellis County, Texas' financial statements for the period ended September 30, 2017, are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

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

### Profile of the Government

Ellis County is located in north central Texas, 20 miles south of Dallas. 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.

### 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 2017, the estimated population of the county is 168,499, an increase of 12.63% from 2010. Ellis County experienced a 30.8% increase from 1990 to 2000. Ellis County has a diverse population consisting of White 62.6%, Hispanic or Latino 25.5%, Black or African American 9.9%, and other races 2.0%. The most recent data from the US Census Bureau (2016) shows that of persons age 25+, 84.6% in Ellis County are high school graduates compared to the national rate of 86.7%. 21.2% hold a bachelor's degree or higher compared to the national rate of 29.8%. The mean travel time to work for workers age 16+ is 28.7 minutes compared to the national mean of 25.9. 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 \$62,465 compared to the national median of \$53,889. The owner occupied housing unit rate in Ellis County is 72% compared to the national rate of 63.9%. There are 58,088 housing units in the County. In Ellis County, 10.9% of the population is below the poverty level compared to the national rate of 13.5%.

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

#### Major Initiatives and Capital Planning

The County will be exploring a future rehabilitation of the Sub-Courthouse located at 701 S. I-35. This facility houses a three offices of the county including a justice of the peace court, a constable's office, and the county A&M Agricultural Extension service. The Commissioners Court approved a transfer of \$300,000 from the general fund to the permanent improvement fund to provide for this upgrade from property taxes for the FY 2017 year. For the FY 2018 Budget year they approved an additional \$500,000 from property taxes.

In the FY 2017 budget, the County has established a new fund for future infrastructure improvements to County maintained roads and bridges. Historically, the County has maintained funds for four separate road and bridge precincts, providing for the maintenance, construction and rehabilitation of roads and bridges within an individual precinct. While the County continues to fund these four separate funds, the creation of this additional fund will allow the Commissioners Court to have added flexibility and financial capacity to improve County infrastructure within their precinct by submitting proposed projects to Commissioners Court and securing a majority vote to spend from the new fund. The County budget has allocated \$250,000 for the initial year. The approved budget for 2017/2018 included \$200,000 for a total of \$450,000.

#### 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. 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.

A component of long-term financial planning is debt administration. The county funded a portion of its capital by issuing general obligation bonds and continues to monitor conditions of the borrowing market to be able to issue debt to refund outstanding obligations when it can lower its cost of money. The County issued a new refunding bond October 25, 2016 to refund the Series 2002 General Obligation Bond for a significant savings. During the fiscal year, the County made all of its scheduled principal and interest payment timely. The County maintains an “AA” rating from Fitch Ratings and an “Aa2” rating from Moody’s Investors Service, Inc. for its general obligation debt.

Post-Employment benefits is another component of long-term financial planning. The County provides post-employment health benefits to its retirees. The County follows the provisions of Governmental Accounting Standards Board Statement 45 with regard to accounting for post-employment benefits recognizing an actuarially determined portion of that expense annually as it is deemed to be incurred through employee service. The County utilized the service of GRS Consulting, a firm of certified actuarial consultants, to perform the actuarial valuations. Additional information can be found in notes to the financial statements of this report.

#### 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.

#### 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 (CAFR) for the fiscal year ended September 30, 2016. This was the twenty first 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

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

Respectfully Submitted,

Miykael Reeve, CGFO  
County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Ellis County  
Texas**

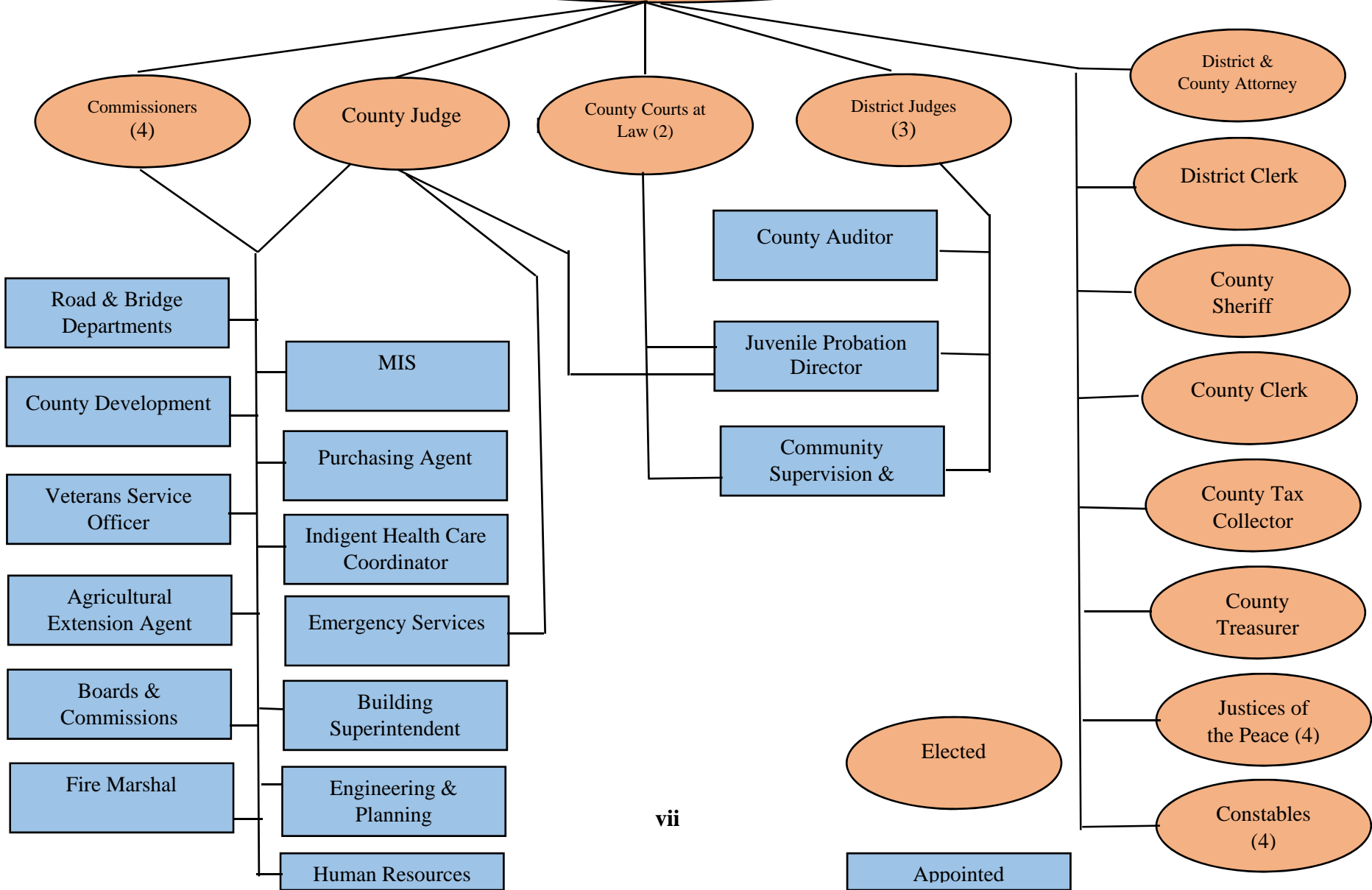
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2016**

Executive Director/CEO



# Ellis County Organizational Chart



PRINCIPAL OFFICIALS

COMMISSIONERS COURT

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

Carol Bush  
Burt Stinson  
Lane Grayson  
Paul Perry  
Kyle Butler

JUDICIAL

DISTRICT JUDGE  
40<sup>th</sup> Judicial District  
378<sup>th</sup> Judicial District  
443<sup>rd</sup> 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  
Joyce Lindauer  
Jackie Miller  
Dan Cox  
Steve Egan

LAW ENFORCEMENT AND LEGAL

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

Charles "Chuck" Edge  
Patrick Wilson  
Roy Callender  
Terry Nay  
Michael McCorkle  
Mark Howard  
Hector Verdin (Interim)  
Chelsea Smith (Interim)

FINANCIAL ADMINISTRATION

COUNTY AUDITOR\*  
COUNTY TREASURER  
TAX COLLECTOR  
PURCHASING AGENT\*

Miykael Reeve  
Cheryl Chambers  
John Bridges  
Jodie Platt

RECORDING OFFICIALS

DISTRICT CLERK  
COUNTY CLERK

Melanie Reed  
Cindy Polley

\*Denotes appointed officials. All others are elected officials.

# **FINANCIAL SECTION**

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PATILLO, BROWN & HILL, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and  
Commissioner's 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, 2017, 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall 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, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, the schedule of contributions and, the schedule of funding progress post-retirement health care benefit plans on pages 4 – 12 and 46 – 59 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, 2018, on our consideration of 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 Ellis County, Texas' internal control over financial reporting and compliance.

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

Waco, Texas  
March 30, 2018

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Ellis County, we offer readers of Ellis County's financial statements this narrative overview and analysis of the financial activities of Ellis County for the fiscal year ended September 30, 2017. 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-V of this report.

### FINANCIAL HIGHLIGHTS

The assets of Ellis County exceeded its liabilities at the close of the most recent fiscal year by \$48,698,759 (*net position*). Of this amount, \$9,082,489 (*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 \$3,935,281.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$35,357,101, an increase of \$4,728,980 in comparison with the prior year increase of \$5,129,915. This increase was less than the prior year increase primarily due to a \$3,444,720 increase in total revenues offset by a \$4,645,012 increase in expenditures. \$20,088,069 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 \$20,088,069 or 46.79% of total General Fund expenditures.
- The County's total debt decreased by \$300,461 (0.5%) during the current fiscal year. This decrease is attributed to the principal payments made during the fiscal year offset by the increase in 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 13 – 14 of this report.

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

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

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

Ellis County maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Permanent Improvement Fund, which are considered to be major funds. Data from the other 41 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 15 – 17 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 18 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 19 – 45 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 46 – 59 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 60 – 113 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 \$48,698,759 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 54.4% 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	
	2017	2016
Current and other assets	\$ 39,725,536	\$ 34,204,724
Capital assets	68,250,440	70,232,370
Total assets	<u>107,975,976</u>	<u>104,437,094</u>
Total deferred outflows of resourcecs	<u>9,044,514</u>	<u>8,822,094</u>
Long-term liabilities	63,690,527	63,990,988
Other liabilities	3,341,942	2,678,650
Total liabilities	<u>67,032,469</u>	<u>66,669,638</u>
Total deferred inflows of resourcecs	<u>1,289,262</u>	<u>1,826,072</u>
Net position:		
Net investment in capital assets	26,508,311	24,590,631
Restricted	13,107,959	10,373,180
Unrestricted	<u>9,082,489</u>	<u>9,799,667</u>
Total net position	<u>\$ 48,698,759</u>	<u>\$ 44,763,478</u>

An additional portion of Ellis County’s net position (26.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$9,082,489 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 \$3,935,281, thereby accounting for 8.1% of the total net position of Ellis County.

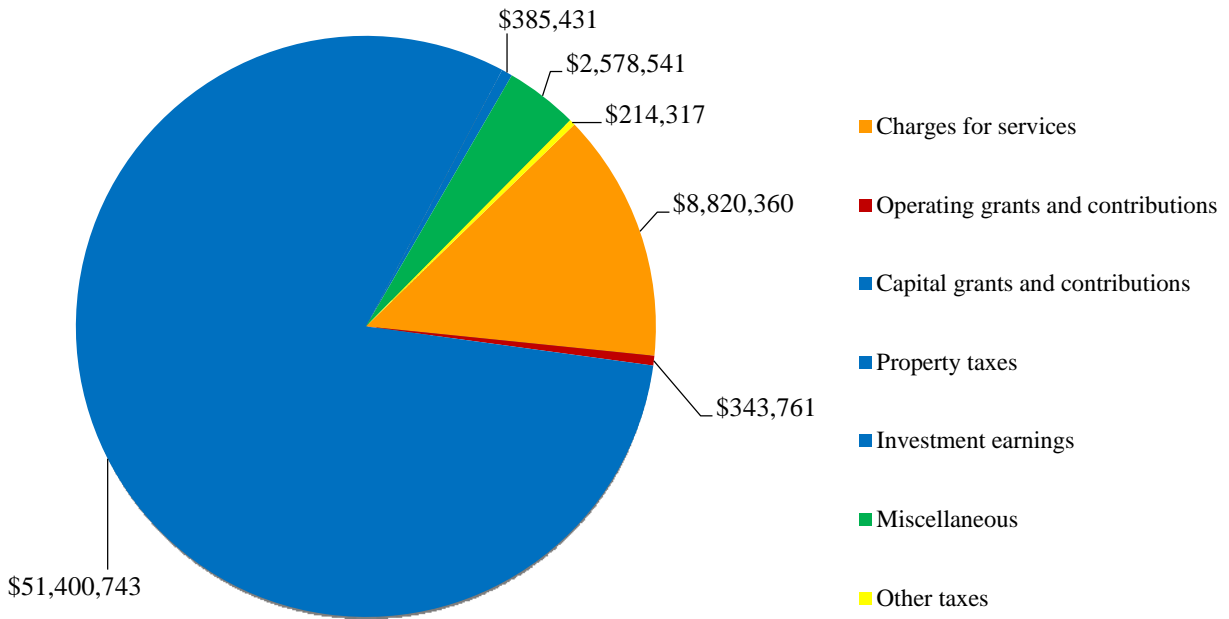
**Ellis County’s Changes in Net Position**

	Governmental Activities	
	2017	2016
<b>REVENUES</b>		
Program revenues:		
Charges for services	\$ 8,820,360	\$ 8,573,919
Operating grants and contributions	343,761	1,362,293
General revenues:		
Property taxes	51,400,743	47,816,635
Investment earnings	385,431	167,681
Miscellaneous	2,578,541	2,272,268
Other taxes	214,317	199,722
Total Revenues	63,743,153	60,392,518
<b>EXPENSES</b>		
General government	16,387,181	14,549,324
Judicial	7,620,975	6,935,628
Public safety	22,613,762	21,233,512
Health and welfare	2,168,973	1,952,247
Conservation	224,764	203,102
Roads and highways	9,022,986	8,607,429
Community development	-	129,938
Interest on long-term debt	1,769,231	2,386,505
Total Expenses	59,807,872	55,997,685
<b>INCREASE (DECREASE) IN NET POSITION</b>	3,935,281	4,394,833
<b>NET POSITION, BEGINNING</b>	44,763,478	40,368,645
<b>NET POSITION, ENDING</b>	\$ 48,698,759	\$ 44,763,478

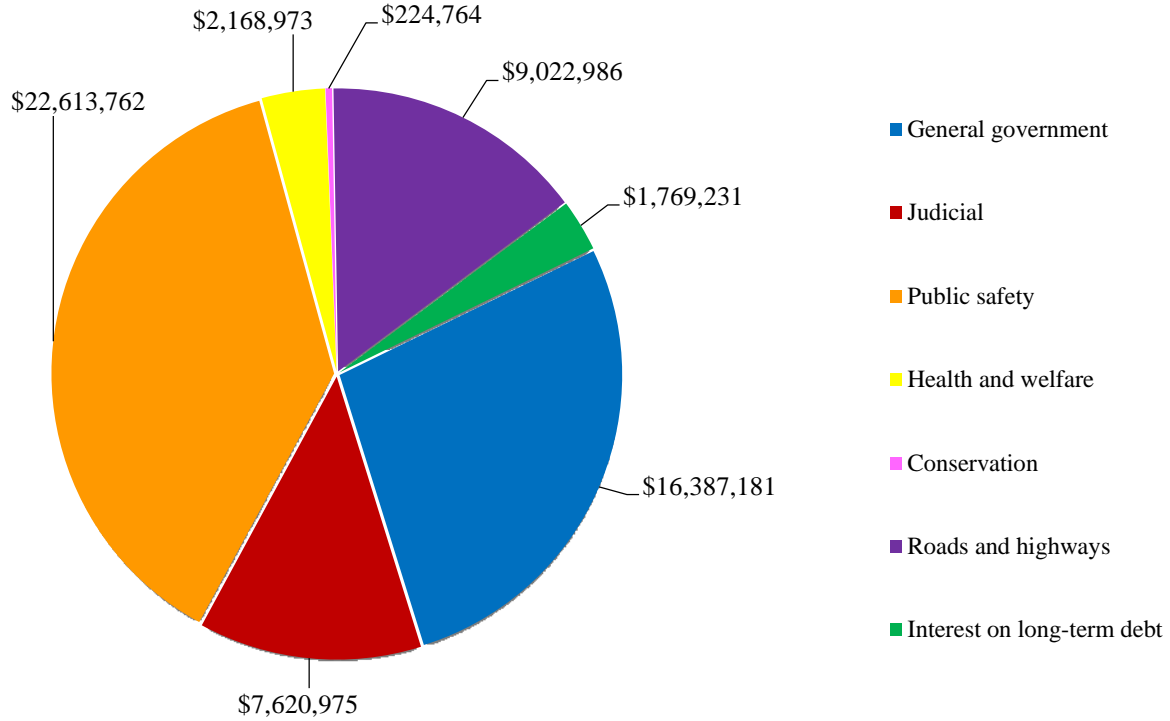
Property taxes increased by \$3,584,108 (7.5%) during the year. This result is mainly due to an increase in assessed taxable values.

Expenses increased in 2017, driven by an 8.5% increase in general government, judicial, public safety, health and welfare, conservation and roads and highways offset by a decrease in community development and 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 \$20,088,069. 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 \$1,892,366 during the current fiscal year. This increase is primarily due to a 5.70% increase in current year revenues. This was primarily due to the increase in property tax revenue due to the increase in assessed taxable values.

The Permanent Improvement Fund has an ending fund balance of \$263,976, a decrease of \$50,196 from the prior year. This decrease is due to a 78.6% increase in general government expenditures offset by a 43.6% increase in tax revenue along with a decrease in capital outlay expenditures and transfers in.

### General Fund Budgetary Highlights

The County's revenue projections were increased approximately \$514,000 or 1.16% when compared with the original budget. The budget for miscellaneous revenue increased approximately \$505,000 to account for revenues from the AirCheck Texas Repair and Replacement Assistance Program (LIRAP) and the budget for Intergovernmental revenue was increased by approximately \$9,000 due to Chapter 19 State Funding received and emergency disaster funding received.

The actual revenue collections were below the revised estimates by about \$4,000, or about 0.01% of the revised estimate.

The General Fund's final revised expenditure budget was approximately \$1,432,000 greater than the figure originally adopted, (and increase of about 3.22%). This was primarily due to budget increases in the Non-departmental category of approximately \$1,220,000 due to the additional fleet purchases and additional contract services, Election's department of approximately \$97,000 due to increased costs from holding elections for other local political subdivisions and additional supplies required and Sheriff for approximately \$90,000 to supplement training for law enforcement officers and additional equipment, offset by a decrease in Jail for approximately \$73,000.

Actual year-end expenditures totaled about \$2,905,000 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, 2017, amounts to \$68,250,440 (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	
	2017	2016
Land	\$ 2,010,679	\$ 2,010,679
Buildings and improvements	61,970,633	64,969,453
Machinery and equipment	<u>4,269,128</u>	<u>3,252,238</u>
Total	<u>\$ 68,250,440</u>	<u>\$ 70,232,370</u>

The County had the following additions to capital assets:

Construction and completion of buildings	\$ 11,384
Purchase of vehicles and equipment	2,390,316

Additional information on Ellis County’s capital assets can be found in note 4 on page 32 of this report.

**Long-term debt.** At the end of the current fiscal year, Ellis County had total debt outstanding of \$63,690,527.

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

General Obligation Bonds	\$ -
Refunding Bonds	<u>43,264,638</u>
Total	<u>\$ 43,264,638</u>

The County also had capital leases payable of \$216,413, vacation payable of \$1,280,453, net pension liability of \$10,481,695 and a net OPEB obligation of \$8,447,328.

The County’s overall debt decreased from the prior year due to principal payments made during the fiscal year offset by increases in the net pension liability and net OPEB obligation. Additionally, interest accrued on capital appreciation bonds held by the County in the amount of \$228,473.

Ellis County’s bond rating is “AA” rating from Fitch and an “Aa2” rating from Moody’s.

Additional information on Ellis County’s long-term debt can be found in note 4 on pages 32 – 35 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The information presented in this year's budget was intended as a guide and financial plan for moving forward into the next year. The County presented a balanced budget that allowed a total rate decrease from Fiscal year 2017. The budget does continue to provide the same service to all the citizens and all funds are balanced with revenues meeting expenditures. Revenue estimates and expense are conservative and consistent with established policies. The prudent fiscal management has resulted in solid reserve levels.

### **Bond Rating**

The County bond rating provides more evidence of its financial strength. In October 2016, Moody's assigned a rating of Aa2 to Ellis County. The rating reflected the County's sizable tax base, favorable location and strong recent tax growth. The rating also took into consideration our trend of operational surpluses, increased reserves as well as minimal debt burden with no plan for additional debt. Fitch reaffirmed the County's AA rating in October 2016. Their rating reflects the county's prudent financial management practices that preserve flexibility, and strong economic and revenue growth prospects in the county.

### **Operating Reserves**

Another measure of the County's financial strength is the level of its fund balance or operating reserves. Operating reserves are maintained by counties to ensure services can be delivered during economic downturns, to address unforeseen expenditures in the case of an emergency or other events, and to take advantage of opportunities that may materialize outside of the budget processes. It is import to maintain operating cash reserves so that services delivery will not be negatively impacted if economy takes a downturn as 80% of revenue is generated by property tax in the general fund. The Ellis County Commissioners Court has passed a policy to set the target level of unassigned General Fund Balance at 33% of General Fund expenditures for future fiscal years. When excess Unassigned Fund Balance becomes available, it may be utilized for one-time, non-recurring expenditures such as purchases of real estate or capital assets; however, it cannot be used to justify increased overhead levels of future maintenance and operating costs. For the Fiscal year 2016 fund balance was \$18,268,547 or 43.8% for 2017 fund balance was \$20, 088,069 or 44.7%. For Fiscal year 2016 and 2017 the County exceeded the policy.

### **Economic**

Ellis County is geographically located in the southern part of the Dallas-Fort Worth Metroplex and is positioned for growth with four major transportation corridors. Economically the growth has seen 7.9% increase in assessed values over prior year. The assessed value increased from \$16,195,477,490 to \$17,591,197,082. The Count has maintained the same tax rate of 0.413599 for 6 years, with the rising economic growth, they were able to lower the rate to 0.393221 for the Fiscal Year 2018. The County has a firm commitment to providing exceptional service with minimal increase to the tax rate. The portion of the tax rate contributed to debt service is 0.330730. The portion committed to farm to market is .033508. Estimated Revenue for Fiscal Year 2018 is \$63,571,960 for the General Fund, and estimated expenditures are \$63,571,960. Property tax account for over 80% of the general fund revenue. Favorable revenue trends have been aided by steady tax base gains.



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

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

### **Staffing**

The County currently supports 525 full-time positions and 20 part-time positions. Employee staffing levels were increased by four positions from the previous fiscal year. The County believes it is important to be able to recruit and retain valuable staff by ensuring competitive compensation rates. An 3% increase was included in the 2018 Budget for all staff.

### **Benefits**

The County provides pension benefits for all eligible employees through TCDRS. Contribution rates increase to the County from 10.5% to 11.21% in the 2018 Budget year. The employee contribution rate is 7%.

All of these factors were considered in preparing Ellis County’s budget for the 2018 fiscal year. These goals serves as a guide to future budgets. The County has a commitment to maintain the same or lower tax rate to its citizens without cutting services.

## **REQUESTS FOR INFORMATION**

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

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## **BASIC FINANCIAL SECTION**

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**ELLIS COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2017**

	Primary Government	Component Unit
	Governmental Activities	Ellis County Rural Rail Transportation District
<b>ASSETS</b>		
Cash and investments	\$ 38,317,103	\$ 200,790
Receivables (net of allowances for uncollectibles)		
Taxes	1,083,802	-
Other	303,203	-
Intergovernmental receivable	21,428	-
Capital assets:		
Land	2,010,679	-
Buildings and improvements	103,461,364	-
Furniture and equipment	17,229,480	-
Infrastructure	-	14,867,765
Accumulated depreciation	( 54,451,083)	( 4,730,425)
Total capital assets, net of accumulated depreciation	68,250,440	10,137,340
Total assets	107,975,976	10,338,130
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow related to pensions	7,554,360	-
Deferred charge on refunding	1,490,154	-
Total deferred outflows of resources	9,044,514	-
<b>LIABILITIES</b>		
Accounts payable	2,529,260	17,295
Accrued liabilities	584,209	-
Accrued interest	228,473	-
Noncurrent liabilities:		
Due within one year	2,397,544	-
Due in more than one year	61,292,983	-
Total liabilities	67,032,469	17,295
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow related to pensions	1,289,262	-
Total deferred inflows of resources	1,289,262	-
<b>NET POSITION</b>		
Net investment in capital assets	26,508,311	10,137,340
Restricted for:		
Road and bridge	5,686,662	-
Public safety	55,329	-
Law enforcement	1,495,399	-
Technology and security	316,102	-
Records management	2,944,277	-
Other statutorily restricted funds	616,158	-
Debt service	1,994,032	-
Maintenance and capital projects	-	79,977
Unrestricted	9,082,489	103,518
Total net position	\$ 48,698,759	\$ 10,320,835

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

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# ELLIS COUNTY, TEXAS

## STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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	Component
					Governmental Activities	Unit Ellis County Rural Rail Transportation District
<b>Primary Government:</b>						
Governmental Activities:						
General government	\$ 16,387,181	\$ 3,587,594	\$ 209,704	\$ -	\$( 12,589,883)	\$ -
Judicial	7,620,975	2,303,718	37,202	-	( 5,280,055)	-
Public safety	22,613,762	601,173	36,358	-	( 21,976,231)	-
Health and welfare	2,168,973	-	-	-	( 2,168,973)	-
Conservation	224,764	-	-	-	( 224,764)	-
Roads and highways	9,022,986	2,327,875	60,497	-	( 6,634,614)	-
Interest on long-term debt	1,769,231	-	-	-	( 1,769,231)	-
Total governmental activities	59,807,872	8,820,360	343,761	-	( 50,643,751)	-
Total primary government	\$ 59,807,872	\$ 8,820,360	\$ 343,761	\$ -	( 50,643,751)	-
<b>Component Unit:</b>						
ECRRTD	584,571	85,062	-	132,069	-	( 367,440)
Total component unit	\$ 584,571	\$ 85,062	\$ -	\$ 132,069	-	( 367,440)
<b>General Revenues:</b>						
Taxes:						
Property taxes, levied for general purposes					44,820,282	-
Property taxes, levied for debt service					6,580,461	-
Other taxes					214,317	-
Miscellaneous					2,578,541	1,000
Investment earnings					385,431	776
Total general revenues					54,579,032	1,776
Change in net position					3,935,281	( 365,664)
Net position, beginning					44,763,478	10,686,499
Net position, ending					\$ 48,698,759	\$ 10,320,835

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

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# ELLIS COUNTY, TEXAS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

SEPTEMBER 30, 2017

	General	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 22,494,228	\$ 273,264	\$ 15,549,611	\$ 38,317,103
Receivables, net of allowances for uncollectibles:				
Taxes receivable	784,135	6,276	293,391	1,083,802
Intergovernmental receivable	21,428	-	-	21,428
Total assets	23,299,791	279,540	15,843,002	39,422,333
<b>LIABILITIES</b>				
Accounts payable	1,931,927	10,054	587,279	2,529,260
Accrued liabilities	518,492	-	65,717	584,209
Total liabilities	2,450,419	10,054	652,996	3,113,469
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-property taxes	688,459	5,510	257,794	951,763
Total deferred inflows of resources	688,459	5,510	257,794	951,763
<b>FUND BALANCES</b>				
<b>Restricted:</b>				
Road and bridge	-	-	5,562,924	5,562,924
Public safety	-	-	55,329	55,329
Law enforcement	72,844	-	1,422,555	1,495,399
Technology and security	-	-	316,102	316,102
Records management	-	-	2,944,277	2,944,277
Other statutorily restricted funds	-	-	608,859	608,859
Debt service	-	-	2,100,707	2,100,707
<b>Assigned:</b>				
Capital projects	-	263,976	1,921,459	2,185,435
<b>Unassigned</b>	20,088,069	-	-	20,088,069
Total fund balances	20,160,913	263,976	14,932,212	35,357,101
Total liabilities, deferred inflows of resources, and fund balances	\$ 23,299,791	\$ 279,540	\$ 15,843,002	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	68,250,440
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	1,254,966
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.	( 56,163,748)
Net position of governmental activities	\$ 48,698,759

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, 2017**

	General	Permanent Improvement	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 37,374,623	\$ 290,646	\$ 13,932,577	\$ 51,597,846
Intergovernmental	249,279	-	94,701	343,980
Licenses and permits	-	-	2,320,375	2,320,375
Fees of office	4,137,526	-	638,724	4,776,250
Fines and forfeitures	1,417,646	-	265,597	1,683,243
Interest earnings	235,058	442	149,931	385,431
Other	<u>1,495,561</u>	<u>8,835</u>	<u>1,107,034</u>	<u>2,611,430</u>
Total revenues	<u>44,909,693</u>	<u>299,923</u>	<u>18,508,939</u>	<u>63,718,555</u>
<b>EXPENDITURES</b>				
Current:				
General government	13,694,194	330,170	264,908	14,289,272
Judicial	6,640,049	-	488,914	7,128,963
Public safety	20,218,949	-	58,331	20,277,280
Health and welfare	2,163,272	-	-	2,163,272
Conservation	220,511	-	-	220,511
Roads and highways	-	-	9,226,142	9,226,142
Capital outlay	-	19,949	-	19,949
Debt service:				
Principal	-	-	4,878,005	4,878,005
Interest and fiscal charges	-	-	1,051,860	1,051,860
Bond issuance costs	-	-	591,188	591,188
Total expenditures	<u>42,936,975</u>	<u>350,119</u>	<u>16,559,348</u>	<u>59,846,442</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,972,718</u>	<u>( 50,196)</u>	<u>1,949,591</u>	<u>3,872,113</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Refunding bonds issued	-	-	37,600,000	37,600,000
Capital lease	-	-	265,679	265,679
Payment to escrow agent	-	-	( 40,964,803)	( 40,964,803)
Premium on refunding bonds	-	-	3,955,991	3,955,991
Transfers in	-	-	82,352	82,352
Transfers out	<u>( 80,352)</u>	<u>-</u>	<u>( 2,000)</u>	<u>( 82,352)</u>
Total other financing sources (uses)	<u>( 80,352)</u>	<u>-</u>	<u>937,219</u>	<u>856,867</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,892,366	( 50,196)	2,886,810	4,728,980
<b>FUND BALANCES, BEGINNING</b>	<u>18,268,547</u>	<u>314,172</u>	<u>12,045,402</u>	<u>30,628,121</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 20,160,913</u>	<u>\$ 263,976</u>	<u>\$ 14,932,212</u>	<u>\$ 35,357,101</u>

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, 2017

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)	\$ 4,728,980
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.	( 1,981,930)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	24,598
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.	4,242,941
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>3,079,308</u> )
Change in net position of governmental activities (page 13)	\$ <u>3,935,281</u>

**ELLIS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2017**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ <u>12,247,013</u>
Total assets	\$ <u><u>12,247,013</u></u>
<b>LIABILITIES</b>	
Due to other governments	\$ 3,001,232
Due to beneficiaries	<u>9,245,781</u>
Total liabilities	\$ <u><u>12,247,013</u></u>

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

# **NOTES TO FINANCIAL STATEMENTS**

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# ELLIS COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2017

### 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.

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

#### B. Basis of Presentation

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, 2017.

### **Capital Assets**

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend 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 TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. 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. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

### **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:

- Deferred charges on refundings – A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Pension 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.

### **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 \$56,163,748 difference are as follows:

General Obligation Bonds and Certificates of Obligation	\$ 39,602,253
Capital lease	216,413
Accreted interest payable	3,662,385
Accrued interest payable	228,473
Net pension liability	4,216,597
Net OPEB obligation	8,447,328
Compensated absences	1,280,453
Deferred charge on refunding	<u>( 1,490,154)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ 56,163,748</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 \$(1,981,930) difference are as follows:

Capital outlay (includes \$2,381,751 not classified as capital expenditures on the fund statements)	\$ 2,401,700
Depreciation expense	( 4,383,630)
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>1,981,930</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 \$4,242,941 difference are as follows:

Principal repayments:	
Bond and capital lease payments	\$ 4,878,005
Amortization of premium on bond issuance	18,643
Debt issuance:	
General obligation debt	( 41,555,991)
Capital lease	( 265,679)
Refunded general obligation debt	39,474,649
Deferred loss on refunding	1,490,154
Claims and judgements	<u>203,160</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>4,242,941</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 participated in five Local Government Investment Pools: TexPool, TexSTAR, Lone Star, Texas Class and Texas Term. The State Comptroller oversees, TexPool, with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing participant service and marketing to the Board, maintains oversight responsibility. Lone Star, Texas Class and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

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



Regulatory oversight for the operations of this external investment pool 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, 2017, all of the County's \$15,429,030 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, TexStar, Investors Cash Trust and Texas Class.

As of September 30, 2017, the County had the following investments:

	Fair Amount	Weighted Average Maturity (Days)
<b>General Fund</b>		
Lone Star Pool	\$ 1,236,315	31
Texas Class	3,422,438	56
TexSTAR	18,149	41
Texas TERM	10,148,346	54
TexPool	<u>3,143,375</u>	44
Total general fund	<u>17,968,623</u>	
<b>Permanent Improvement Fund</b>		
Lone Star Pool	93	31
TexSTAR	<u>423</u>	41
Total Permanent Improvement Fund	<u>516</u>	
<b>Nonmajor Funds</b>		
Lone Star Pool	7,504,208	31
TexSTAR	2,158,657	41
Texas Class	881,109	56
Texas TERM	3,094,426	54
TexPool	<u>835,413</u>	44
Total nonmajor funds	<u>14,473,813</u>	
<b>Agency Funds</b>		
Lone Star Pool	3,180,092	49
Texas Class	<u>88,543</u>	45
Total Agency Funds	<u>3,268,635</u>	
<b>Totals</b>	<u>\$ 35,711,587</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, 2017, 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 \$12,976,621,273 for 2016, which funds 2017 is as follows:

General Maintenance and Operations Rate:	
Interest and Sinking (Debt Rate)	\$ 0.053039
Operations Rate	0.327052
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>Permanent Improvement</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Receivables:				
Taxes	\$ 1,045,513	\$ 8,368	\$ 391,186	\$ 1,445,067
Due from agency fund	653,058	-	-	653,058
Intergovernmental receivable	<u>21,428</u>	<u>-</u>	<u>-</u>	<u>21,428</u>
Gross receivables	1,719,999	8,368	391,186	2,119,553
Less: allowance for uncollectibles	<u>261,378</u>	<u>2,092</u>	<u>97,795</u>	<u>361,265</u>
Net Total Receivables	<u>\$ 1,458,621</u>	<u>\$ 6,276</u>	<u>\$ 293,391</u>	<u>\$ 1,758,288</u>
Deferred inflows of resources:				
Property taxes	<u>\$ 688,459</u>	<u>\$ 5,510</u>	<u>\$ 257,794</u>	<u>\$ 951,763</u>
Total deferred inflows	<u>\$ 688,459</u>	<u>\$ 5,510</u>	<u>\$ 257,794</u>	<u>\$ 951,763</u>

## Capital Assets

Capital asset activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Completed Construction	Ending Balance
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 2,010,679	\$ -	\$ -	\$ -	\$ 2,010,679
Construction work in progress	-	-	-	-	-
Total capital assets, not being depreciated	<u>2,010,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,010,679</u>
Capital assets, being depreciated:					
Buildings and improvements	103,449,980	11,384	-	-	103,461,364
Machinery and equipment	<u>14,932,646</u>	<u>2,390,316</u>	<u>( 93,482)</u>	<u>-</u>	<u>17,229,480</u>
Total capital assets, being depreciated	<u>118,382,626</u>	<u>2,401,700</u>	<u>( 93,482)</u>	<u>-</u>	<u>120,690,844</u>
Less accumulated depreciation for:					
Buildings and improvements	38,480,525	3,010,206	-	-	41,490,731
Machinery and equipment	<u>11,680,410</u>	<u>1,373,424</u>	<u>( 93,482)</u>	<u>-</u>	<u>12,960,352</u>
Total accumulated depreciation	<u>50,160,935</u>	<u>4,383,630</u>	<u>( 93,482)</u>	<u>-</u>	<u>54,451,083</u>
Total capital assets, being depreciated, net	<u>68,221,691</u>	<u>( 1,981,930)</u>	<u>-</u>	<u>-</u>	<u>66,239,761</u>
Governmental activities capital assets, net	<u>\$ 70,232,370</u>	<u>\$ (1,981,930)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,250,440</u>

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

Governmental activities:	
General government	\$ 1,701,344
Judicial	42,656
Public safety	1,976,933
Roads and highways	<u>662,697</u>
Total depreciation expense - governmental activities	<u>\$ 4,383,630</u>

## Capital Leases

On November 15, 2015, the County entered into an equipment lease – purchase agreement to finance the acquisition of a Takeuchi Track Loader valued at \$57,510. The lease agreement is due in 4 installments with the final installment scheduled to be made in October 2018.

The County also entered into an equipment lease – purchase agreement to finance the acquisition of a 2015 544K John Deere Loader in the amount of 75,775. The lease is due in 2 installments with the final installment scheduled to be made in June 2019.

On March 14, 2017, the County entered into an equipment lease – purchase agreement to finance the acquisition of a 2017 Freightliner 108SD truck with a mounted 2000 gallon distributor valued at \$189,904. The lease agreement is due in 5 installments with the final installment scheduled to be made in March 2021.

The capital lease requirements are as follows:

Year Ended August 31,	Capital Lease		Total Requirements
	Principal	Interest	
2018	\$ 87,950	\$ 7,473	\$ 95,423
2019	51,289	4,406	55,695
2020	37,932	2,657	40,589
2021	<u>39,242</u>	<u>1,348</u>	<u>40,590</u>
Total	<u>\$ 216,413</u>	<u>\$ 15,884</u>	<u>\$ 232,297</u>

The assets acquired through capital leases are as follows:

Asset:	Governmental Activities
Machinery and equipment	\$ 857,745
Less: Accumulated depreciation	<u>598,980</u>
Total	<u>\$ 258,765</u>

## Long-term Debt

### Long-term Debt Walk-forward

	Payable Amounts Outstanding 10/01/16	Issued	Retired	Accretion	Outstanding 09/30/17
General obligation bonds	\$ 40,960,000	\$ -	\$ 40,960,000	\$ -	\$ -
Premium on issuance	298,292	3,955,991	298,292	-	3,955,991
Refunding bonds	4,494,879	37,600,000	3,035,000	248,768	39,308,647
Capital leases	28,739	265,679	78,005	-	216,413
Net pension liability	9,610,099	3,355,096	2,483,500	-	10,481,695
Net OPEB obligation	7,133,908	1,898,334	584,914	-	8,447,328
Compensated absences	1,261,911	1,282,366	1,263,824	-	1,280,453
Claims and judgements	<u>203,160</u>	<u>-</u>	<u>203,160</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 63,990,988</u>	<u>\$ 48,357,466</u>	<u>\$ 48,906,695</u>	<u>\$ 248,768</u>	<u>\$ 63,690,527</u>

A summary of the changes in long-term debt for the year ended September 30, 2017, is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 10/01/16	Issued	Retired	Accretion on Bonds	Outstanding 09/30/17	Amounts Due Within One Year
General Obligation, Bonds, 2007	4.0-5.25%	\$ 53,875,000	\$ 75,013	\$ 40,960,000	\$ -	\$ 40,960,000	\$ -	\$ -	\$ -
Premium on Issuance			-	298,292	3,955,991	298,292	-	3,955,991	-
General Obligation Refunding Bonds, Series 2002	3.0-5.56%	17,146,262	-	4,494,879	-	2,100,000	248,768	2,643,647	1,989,481
General Obligation Refunding Bonds, Series 2016	2.0-5.0%	17,146,262	980,498	-	37,600,000	935,000	-	36,665,000	-
Capital Leasing	3.4%	57,510	-	28,739	-	-	-	28,739	14,129
Welch State Bank	3.42%	189,904	-	-	189,904	40,589	-	149,315	35,462
John Deere	3.0%	75,775	2,311	-	75,775	37,416	-	38,359	38,359
Net pension liability	N/A	N/A	-	9,610,099	3,355,096	2,483,500	-	10,481,695	-
Net OPEB obligation	N/A	N/A	-	7,133,908	1,898,334	584,914	-	8,447,328	-
Compensated absences	N/A	N/A	-	1,261,911	1,282,366	1,263,824	-	1,280,453	320,113
Claims and judgements	N/A	N/A	-	203,160	-	203,160	-	-	-
Totals			\$ 1,057,822	\$ 63,990,988	\$ 48,357,466	\$ 48,906,695	\$ 248,768	\$ 63,690,527	\$ 2,397,544

## 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	
2018	\$ 1,989,481	\$ 1,481,357	\$ 3,470,838
2019	1,994,166	1,419,871	3,414,037
2020	2,125,000	1,285,363	3,410,363
2021	2,180,000	1,231,687	3,411,687
2022	2,265,000	1,153,263	3,418,263
2023-2027	13,030,000	4,035,893	17,065,893
2028-2032	15,725,000	1,345,813	17,070,813
Total	\$ 39,308,647	\$ 11,953,247	\$ 51,261,894

## 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, 2017 through 2019. The accreted values of these bonds at September 30, 2017, are approximately \$3,662,385 accordingly, accretion on these bonds of approximately \$248,768 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.

## Advance Refunding

The County issued \$37,600,000 in general obligation refunding bonds with interest rates ranging from 2.0% to 5.0%. The proceeds were used to advance refund \$39,195,000 of outstanding Series 2007 general obligation bonds which had interest rates of 4.0% to 5.25%. The net proceeds of \$40,964,803 (including a \$3,955,991 premium and after payment of \$591,188 in underwriting fees and other issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the Series 2007 general obligation bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by \$1,490,154. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt. The County advance refunded the Series 2007 general obligation bonds to reduce its total debt service payments over 16 years by \$7,934,408 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$6,472,100.

## Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2017, is as follows:

### Interfund transfers:

	Transfer In:		
	General	Nonmajor governmental funds	Total
Transfer Out:			
General fund	\$ -	\$ 80,352	\$ 80,352
Nonmajor governmental funds	-	2,000	2,000
	<u>          </u>	<u>          </u>	<u>          </u>
Total	\$ -	\$ 82,352	\$ 82,352

Transfer was used to: (1) to provide funding for additional personnel needed in the statutorily required law library fund (\$80,352) (2) to provide funding for local magistrates that provide decisions on whether or not to issue warrants for blood draws of DWI suspects (\$2,000).

## **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, 2017, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed all but \$34 of the monthly premium for each employee of the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid to a Preferred Provider Organization. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the County and the licensed insurer is renewable, and terms of coverage and contribution costs are included in the contractual provisions.

The latest financial statements for the self-insurance fund are available for the year ended September 30, 2017, 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 TCERS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCERS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.tcdrs.org](http://www.tcdrs.org).

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

### **Benefits Provided**

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

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

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS 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 TCERS Act. Updated annuity purchase rates will go into effect for post-2017 benefit accruals earned after 2017. Benefits accrued before 2018 will not be impacted by this update. This change was reflected in the 2016 actuarial valuation.

### ***Employees covered by benefit terms***

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	245
Inactive employees entitled to but not yet receiving benefits	404
Active employees	546
	<hr/>
	1,195
	<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 10.25% and 10.78% in calendar years 2016 and 2017, respectively. The County's contributions to TCDRS for the year ended September 30, 2017, were \$2,586,375, and were equal to the required contributions.

## **Net Pension Liability**

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, 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, 2016, 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	8.0%, net of investment expenses, 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 projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

The actuarial assumptions that determined the total pension liability as of December 31, 2016, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except for mortality assumptions. Mortality assumptions were updated for the 2016 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.1%. 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 application of the investment return assumption was changed for purposes of determining plan liabilities in the 2016 actuarial valuation. All plan liabilities are now valued using an 8.1% discount rate. Previously, some liabilities were valued using a 7.1% discount rate and others were valued using a 9.1% discount rate.

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 2018 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 <sup>(1)</sup>	Geometric Real Rate of Return (Expected minus Inflation) <sup>(2)</sup>
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index <sup>(3)</sup>	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associated Distressed Securities Index (4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

<sup>(1)</sup> Target asset allocation adopted at the April 2017 TCDRS Board meeting.

<sup>(2)</sup> Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0% per Cliffwater's 2017 capital market assumptions.

<sup>(3)</sup> Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

<sup>(4)</sup> Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

<sup>(5)</sup> 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	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2015	\$ 86,134,972	\$ 76,524,874	\$ 9,610,098
Changes for the year:			
Service cost	3,305,413	-	3,305,413
Interest on total pension liability <sup>(1)</sup>	6,990,777	-	6,990,777
Effect of plan changes (2)	561,462	-	561,462
Effect of economic/demographic gains or losses	( 95,841)	-	( 95,841)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	( 347,817)	( 347,817)	-
Benefit payments	( 3,170,441)	( 3,170,441)	-
Administrative expenses	-	( 61,626)	61,626
Member contributions	-	1,696,041	( 1,696,041)
Net investment income	-	5,666,626	( 5,666,626)
Employer contributions	-	2,483,497	( 2,483,497)
Other <sup>(3)</sup>	-	105,676	( 105,676)
Balance at 12/31/2016	<u>\$ 93,378,525</u>	<u>\$ 82,896,830</u>	<u>\$ 10,481,695</u>

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

<sup>(2)</sup> No plan changes valued.

<sup>(3)</sup> 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	1% Increase
	7.1%	Discount Rate 8.1%	9.1%
Total pension liability	\$ 106,175,939	\$ 93,378,525	\$ 82,812,072
Fiduciary net position	<u>82,896,830</u>	<u>82,896,830</u>	<u>82,896,830</u>
Net pension liability/(asset)	<u>\$ 23,279,109</u>	<u>\$ 10,481,695</u>	<u>\$ ( 84,758)</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](http://www.tcdrs.org).

### **Pension Expense and Deferred Outflows of Resources Related to Pensions**

For the year ended September 30, 2017, the County recognized pension expense of \$4,198,209. At September 30, 2017, 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>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ -	\$ 1,289,262
Changes in actuarial assumptions	407,796	-
Net between projected and actual investment earnings	5,108,596	-
Contributions subsequent to the measurement date	<u>2,037,968</u>	<u>-</u>
Total	<u>\$ 7,554,360</u>	<u>\$ 1,289,262</u>

\$2,037,968 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, 2018. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year Ended Ended December 31,</u>	
2017	\$ 1,307,172
2018	1,307,172
2019	1,500,806
2020	111,980

### **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 monthly payments to the County:

Retiree Only Health	\$	392
Retiree Only Dental		30
Retiree Only Health and Dental		422
Retiree Only Heal and Sp Dental		458
Retiree/Spouse Health		785
Retiree/Spouse Dental		66
Retiree/Spouse Health Emp Dental		851
Retiree/Spouse Health and Dental		851
Retiree/Family Health		1,177
Retiree/Family Dental		97
Retiree/Family Health and Dental		1,274
Retiree Plus 1 Child Health		581
Retiree Plus 1 Child Dental		60
Retiree Plus 1 Child Health and Dental		641
Retiree Plus 2 Child Health		624
Retiree Plus 2 Child Dental		60
Retiree Plus 2 Child Health and Dental		684
Retiree Plus 3 Child Health		678
Retiree Plus 3 Child Dental		60
Retiree Plus 3 Child Health and Dental		739

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, 2017, is as follows:

Fiscal Year		<u>2017</u>
Annual Required Contribution (ARC)	\$	1,595,143
Interest on Net OPEB Obligation		303,191
Adjustment to the ARC		<u>( 287,615)</u>
Annual OPEB Cost		1,610,719
Contributions Made		<u>( 297,299)</u>
Increase in Net OPEB Obligation		1,313,420
Net OPEB Obligation, beginning of year		<u>7,133,908</u>
Net OPEB Obligation, ending of year	\$	<u><u>8,447,328</u></u>
Percentage of ARC contribution		18.5%

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, 2017 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>
09/30/2015	\$ 1,513,430	\$ 215,087	14.2%	\$ 5,811,325
09/30/2016	1,561,371	238,788	15.3%	7,133,908
09/30/2017	1,610,719	297,299	18.5%	8,447,328

*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, 2017 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, 2017. 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.

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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**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, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Ad valorem tax	\$ 37,781,320	\$ 37,781,320	\$ 37,160,306	\$( 621,014)
Mixed drink tax	180,000	180,000	214,317	34,317
Total taxes	<u>37,961,320</u>	<u>37,961,320</u>	<u>37,374,623</u>	<u>( 586,697)</u>
Intergovernmental:				
State - hazardous waste fees	36,000	36,000	32,636	( 3,364)
Other	128,300	137,550	216,643	79,093
Total intergovernmental	<u>164,300</u>	<u>173,550</u>	<u>249,279</u>	<u>75,729</u>
Fees of Office:				
District Clerk	522,100	522,100	563,762	41,662
County Clerk	1,213,830	1,213,830	1,301,259	87,429
Sheriff	240,200	240,200	266,397	26,197
County Attorney	81,620	81,620	63,302	( 18,318)
Tax Collector	1,288,000	1,288,000	1,010,657	( 277,343)
County Court-At-Law	157,000	157,000	175,107	18,107
Justice of the Peace, Precinct #1	32,800	32,800	42,103	9,303
Justice of the Peace, Precinct #2	56,500	56,500	63,252	6,752
Justice of the Peace, Precinct #3	44,100	44,100	41,249	( 2,851)
Justice of the Peace, Precinct #4	26,300	26,300	33,668	7,368
Constable, Precinct #1	43,500	43,500	39,785	( 3,715)
Constable, Precinct #2	73,000	73,000	78,062	5,062
Constable, Precinct #3	55,000	55,000	52,432	( 2,568)
Constable, Precinct #4	51,900	51,900	49,087	( 2,813)
Elections	2,200	2,200	2,958	758
Public Works Administration	285,900	285,900	354,446	68,546
Total Fees of Office	<u>4,173,950</u>	<u>4,173,950</u>	<u>4,137,526</u>	<u>( 36,424)</u>
Fines and forfeitures	<u>1,236,000</u>	<u>1,236,000</u>	<u>1,417,646</u>	<u>181,646</u>
Interest earnings	<u>120,000</u>	<u>120,000</u>	<u>235,058</u>	<u>115,058</u>
Miscellaneous:				
Jail pay phone commission	196,000	196,000	243,673	47,673
Miscellaneous	548,300	1,052,968	1,251,888	198,920
Total miscellaneous	<u>744,300</u>	<u>1,248,968</u>	<u>1,495,561</u>	<u>246,593</u>
Total revenues	<u>\$ 44,399,870</u>	<u>\$ 44,913,788</u>	<u>\$ 44,909,693</u>	<u>\$( 4,095)</u>

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
County Clerk:				
Salaries	\$ 647,613	\$ 642,813	\$ 605,907	\$ 36,906
Benefits	296,418	296,418	284,701	11,717
Supplies	23,240	24,006	23,633	373
Capital outlay	1,500	9,700	9,656	44
Other	27,400	23,234	20,048	3,186
Total County Clerk	<u>996,171</u>	<u>996,171</u>	<u>943,945</u>	<u>52,226</u>
County Judge:				
Salaries	270,412	270,412	270,412	-
Benefits	80,949	80,949	82,075	( 1,126)
Supplies	5,850	6,350	2,485	3,865
Capital outlay	-	1,000	-	1,000
Other	16,700	15,200	9,684	5,516
Total County Judge	<u>373,911</u>	<u>373,911</u>	<u>364,656</u>	<u>9,255</u>
Juvenile Services:				
Salaries	429,361	429,361	288,669	140,692
Benefits	258,144	258,144	233,543	24,601
Supplies	32,200	27,700	3,562	24,138
Capital outlay	8,500	10,500	8,457	2,043
Other	107,023	110,183	41,224	68,959
Juvenile detention service	897,997	897,337	566,768	330,569
Nonresidential	22,012	22,012	2,040	19,972
Total Juvenile Services	<u>1,755,237</u>	<u>1,755,237</u>	<u>1,144,263</u>	<u>610,974</u>
Department of Development:				
Salaries	518,135	518,135	511,194	6,941
Benefits	211,923	211,923	206,971	4,952
Supplies	5,000	3,565	3,581	( 16)
Capital outlay	5,300	16,607	16,438	169
Other	10,183	14,483	14,600	( 117)
Automobile	19,250	12,278	11,284	994
Total Department of Development	<u>769,791</u>	<u>776,991</u>	<u>764,068</u>	<u>12,923</u>
Veterans Services:				
Salaries	83,787	83,787	82,931	856
Benefits	36,694	36,694	35,655	1,039
Supplies	2,000	2,000	1,758	242
Other	2,000	2,000	1,113	887
Total Veterans Services	<u>124,481</u>	<u>124,481</u>	<u>121,457</u>	<u>3,024</u>
Commissioners' Court:				
Salaries	323,472	323,472	323,472	-
Benefits	100,987	100,987	97,991	2,996
Total Commissioners' Court	<u>424,459</u>	<u>424,459</u>	<u>421,463</u>	<u>2,996</u>

**ELLIS COUNTY, TEXAS**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**(Continued)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>GENERAL GOVERNMENT (Continued)</b>				
Communications:				
Salaries	\$ 85,809	\$ 85,809	\$ 36,164	\$ 49,645
Benefits	37,126	37,126	27,458	9,668
Other	2,500	2,500	-	2,500
Total Communications	<u>125,435</u>	<u>125,435</u>	<u>63,622</u>	<u>61,813</u>
Community Supervision/Corrections:				
Capital outlay	3,500	3,500	1,570	1,930
Utilities	100	100	632	( 532)
Total Community Supervision/Correction	<u>3,600</u>	<u>3,600</u>	<u>2,202</u>	<u>1,398</u>
Nondepartmental:				
Payroll insurance expense	500,000	500,000	388,831	111,169
Other	2,173,461	3,396,427	2,993,976	402,451
Organizational dues/subscriptions	325,000	232,767	112,003	120,764
Comprehensive insurance	441,130	260,714	246,440	14,274
Tax appraisal fee	400,000	419,419	419,419	-
Legal/professional fees	67,000	67,000	58,457	8,543
Lawsuit settlement	-	250,000	161,484	88,516
Total Nondepartmental	<u>3,906,591</u>	<u>5,126,327</u>	<u>4,380,610</u>	<u>745,717</u>
Purchasing:				
Salaries	233,701	233,701	175,230	58,471
Benefits	94,272	94,272	82,629	11,643
Capital outlay - for all departments	7,500	7,000	6,111	889
Other	28,535	29,035	21,673	7,362
Total Purchasing	<u>364,008</u>	<u>364,008</u>	<u>285,643</u>	<u>78,365</u>
Elections:				
Salaries	195,718	195,718	204,622	( 8,904)
Benefits	77,129	77,129	79,006	( 1,877)
Capital outlay	1,800	6,200	6,136	64
Election workers salaries/benefits	80,540	116,940	117,717	( 777)
Other	150,754	206,913	204,897	2,016
Total Elections	<u>505,941</u>	<u>602,900</u>	<u>612,378</u>	<u>( 9,478)</u>
County Auditor:				
Salaries	339,888	371,472	364,079	7,393
Benefits	125,142	131,574	127,713	3,861
Supplies	4,500	8,600	8,572	28
Capital outlay	2,300	3,150	2,289	861
Other	8,625	6,575	6,213	362
Total County Auditor	<u>480,455</u>	<u>521,371</u>	<u>508,866</u>	<u>12,505</u>
Tax Assessor/Collector:				
Salaries	707,255	707,255	686,073	21,182
Benefits	327,931	327,931	320,490	7,441
Supplies	20,000	16,978	16,322	656
Other	31,500	34,153	29,825	4,328
Telephone	10,600	10,600	3,721	6,879
Postage	37,000	36,330	35,915	415
Capital outlay	700	1,739	1,539	200
Total Tax Assessor/Collector	<u>1,134,986</u>	<u>1,134,986</u>	<u>1,093,885</u>	<u>41,101</u>

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>GENERAL GOVERNMENT (Continued)</b>				
Treasurer:				
Salaries	\$ 167,615	\$ 167,615	\$ 167,450	\$ 165
Benefits	62,525	62,525	61,072	1,453
Other	19,775	19,175	12,959	6,216
Capital outlay	500	1,100	950	150
Total Treasurer	<u>250,415</u>	<u>250,415</u>	<u>242,431</u>	<u>7,984</u>
Human Services:				
Salaries	287,240	287,240	284,712	2,528
Benefits	114,400	114,400	112,447	1,953
Supplies	12,900	12,900	5,045	7,855
Utilities	1,100	1,100	608	492
Other	1,130,241	1,151,136	854,822	296,314
Total Human Services	<u>1,545,881</u>	<u>1,566,776</u>	<u>1,257,634</u>	<u>309,142</u>
Courthouse/Office Building:				
Salaries	235,569	235,569	228,484	7,085
Benefits	116,674	116,674	113,445	3,229
Supplies	20,000	18,500	18,385	115
Capital outlay	2,000	2,000	2,013	( 13)
Other	43,595	41,095	40,977	118
Telephone	1,260	1,260	1,040	220
Repairs and maintenance	142,500	146,500	148,017	( 1,517)
Total Courthouse/Office Buildings	<u>561,598</u>	<u>561,598</u>	<u>552,361</u>	<u>9,237</u>
Engineering:				
Salaries	472,606	417,606	334,334	83,272
Benefits	159,717	159,717	136,298	23,419
Supplies	4,050	4,050	2,969	1,081
Capital outlay	6,500	61,500	57,006	4,494
Other	32,950	32,950	23,233	9,717
Utilities	2,900	2,900	1,744	1,156
Total Engineering	<u>678,723</u>	<u>678,723</u>	<u>555,584</u>	<u>123,139</u>
MIS:				
Salaries	267,198	267,198	267,198	-
Benefits	91,930	91,930	89,731	2,199
Supplies	11,480	11,480	4,754	6,726
Capital outlay	5,400	3,343	1,021	2,322
Other	23,593	19,950	16,422	3,528
Total MIS	<u>399,601</u>	<u>393,901</u>	<u>379,126</u>	<u>14,775</u>
Total General Government	<u>14,401,284</u>	<u>15,781,290</u>	<u>13,694,194</u>	<u>2,087,096</u>



**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>JUDICIAL</b>				
40th Judicial District Judge:				
Salaries	\$ 123,366	\$ 123,366	\$ 120,070	\$ 3,296
Benefits	54,832	54,832	52,656	2,176
Supplies	6,500	6,500	5,907	593
Capital outlay	3,500	3,500	1,800	1,700
Other	16,550	16,550	11,906	4,644
Total 40th Judicial District Judge	204,748	204,748	192,339	12,409
378th Judicial District Judge:				
Salaries	123,366	123,366	122,602	764
Benefits	54,118	54,118	53,197	921
Supplies	4,500	4,500	649	3,851
Capital outlay	3,000	3,000	380	2,620
Other	14,000	14,000	7,053	6,947
Total 378th Judicial District Judge	198,984	198,984	183,881	15,103
District Clerk:				
Salaries	559,220	559,220	548,971	10,249
Benefits	249,134	249,134	243,342	5,792
Supplies	30,300	30,300	23,172	7,128
Capital outlay	3,500	3,500	2,258	1,242
Other	112,600	112,600	100,226	12,374
Total District Clerk	954,754	954,754	917,969	36,785
County Court-at-Law:				
Salaries	270,831	270,831	268,044	2,787
Benefits	81,027	81,027	79,241	1,786
Capital outlay	1,000	1,000	464	536
Other	22,200	22,200	19,051	3,149
Total County Court-at-Law	375,058	375,058	366,800	8,258
County Court-at-Law #2:				
Salaries	270,831	270,831	255,802	15,029
Benefits	82,095	82,095	78,285	3,810
Other	22,232	22,232	15,391	6,841
Utilities	650	650	13	637
Supplies	5,400	5,400	2,570	2,830
Capital outlay	300	300	-	300
Total County Court-at-Law #2	381,508	381,508	352,061	29,447

**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, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>JUDICIAL (Continued)</b>				
Justice of the Peace #1:				
Salaries	\$ 171,520	\$ 171,520	\$ 171,769	\$( 249)
Benefits	73,594	73,594	72,542	1,052
Capital outlay	500	500	-	500
Other	24,650	24,650	15,616	9,034
Total Justice of the Peace #1	<u>270,264</u>	<u>270,264</u>	<u>259,927</u>	<u>10,337</u>
Justice of the Peace #2:				
Salaries	234,877	234,877	234,222	655
Benefits	105,875	105,875	103,923	1,952
Capital outlay	2,250	-	-	-
Other	23,460	25,710	23,807	1,903
Total Justice of the Peace #2	<u>366,462</u>	<u>366,462</u>	<u>361,952</u>	<u>4,510</u>
Justice of the Peace #3:				
Salaries	171,303	171,303	171,303	-
Benefits	72,698	72,698	72,214	484
Capital outlay	800	1,300	1,867	( 567)
Other	13,750	13,250	11,936	1,314
Total Justice of the Peace #3	<u>258,551</u>	<u>258,551</u>	<u>257,320</u>	<u>1,231</u>
Justice of the Peace #4:				
Salaries	167,864	166,264	156,226	10,038
Benefits	72,054	72,054	68,726	3,328
Capital outlay	1,000	2,600	1,857	743
Other	21,300	21,300	14,819	6,481
Total Justice of the Peace #4	<u>262,218</u>	<u>262,218</u>	<u>241,628</u>	<u>20,590</u>
Court Reporter:				
Other	44,000	44,000	41,975	2,025
Total Court Reporter	<u>44,000</u>	<u>44,000</u>	<u>41,975</u>	<u>2,025</u>
County and District Attorney:				
Salaries	2,256,346	2,256,346	2,219,995	36,351
Benefits	890,095	890,095	869,695	20,400
Supplies	15,000	23,000	21,690	1,310
Capital outlay	4,715	3,965	2,222	1,743
Other	178,083	172,042	163,851	8,191
Total County and District Attorney	<u>3,344,239</u>	<u>3,345,448</u>	<u>3,277,453</u>	<u>67,995</u>

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>JUDICIAL (Continued)</b>				
443th District Court:				
Salaries	\$ 123,366	\$ 123,366	\$ 120,070	\$ 3,296
Benefits	53,906	53,906	51,465	2,441
Capital outlay	500	200	-	200
Other	23,500	23,800	15,209	8,591
Total 443th District Court	<u>201,272</u>	<u>201,272</u>	<u>186,744</u>	<u>14,528</u>
Total Judicial	<u>6,862,058</u>	<u>6,863,267</u>	<u>6,640,049</u>	<u>223,218</u>
<b>PUBLIC SAFETY</b>				
Sheriff:				
Salaries	5,919,302	5,920,952	5,819,875	101,077
Benefits	2,213,510	2,213,510	2,160,006	53,504
Supplies	36,600	40,600	34,330	6,270
Capital outlay	29,300	27,351	24,246	3,105
Other	394,457	465,277	367,622	97,655
Utilities	88,000	88,051	80,239	7,812
Automobile Purchases/Expenses	<u>356,000</u>	<u>370,951</u>	<u>344,250</u>	<u>26,701</u>
Total Sheriff	<u>9,037,169</u>	<u>9,126,692</u>	<u>8,830,568</u>	<u>296,124</u>
Highway Patrol:				
Salaries	54,646	54,646	47,911	6,735
Benefits	21,974	21,974	20,549	1,425
Supplies	2,500	3,500	3,251	249
Other	<u>1,500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total Highway Patrol	<u>80,620</u>	<u>80,620</u>	<u>71,711</u>	<u>8,909</u>
Fire Marshal:				
Salaries	213,695	213,695	208,660	5,035
Benefits	80,425	80,425	79,440	985
Automobile	11,400	11,420	7,576	3,844
Capital outlay	2,000	2,800	2,003	797
Other	<u>22,225</u>	<u>21,405</u>	<u>18,463</u>	<u>2,942</u>
Total Fire Marshal	<u>329,745</u>	<u>329,745</u>	<u>316,142</u>	<u>13,603</u>
Constable #1:				
Salaries	109,897	109,897	109,897	-
Benefits	41,391	41,391	40,605	786
Other	8,960	14,611	2,915	11,696
Automobile	<u>10,075</u>	<u>10,075</u>	<u>4,261</u>	<u>5,814</u>
Total Constable #1	<u>170,323</u>	<u>175,974</u>	<u>157,678</u>	<u>18,296</u>

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>PUBLIC SAFETY (Continued)</b>				
Constable #2:				
Salaries	\$ 109,897	\$ 109,897	\$ 109,597	\$ 300
Benefits	41,106	41,106	40,295	811
Capital outlay	1,800	7,300	3,710	3,590
Other	10,760	10,699	7,269	3,430
Automobile	9,000	6,900	6,201	699
Total Constable #2	<u>172,563</u>	<u>175,902</u>	<u>167,072</u>	<u>8,830</u>
Constable #3:				
Salaries	109,897	109,897	88,148	21,749
Benefits	41,391	41,391	36,031	5,360
Capital outlay	700	11,200	9,702	1,498
Other	7,260	11,947	7,422	4,525
Automobile	7,400	5,700	5,032	668
Total Constable #3	<u>166,648</u>	<u>180,135</u>	<u>146,335</u>	<u>33,800</u>
Constable #4:				
Salaries	109,897	109,897	108,697	1,200
Benefits	41,035	41,035	39,822	1,213
Capital outlay	3,500	3,500	2,064	1,436
Other	9,510	12,670	5,127	7,543
Automobile	11,015	11,015	3,468	7,547
Total Constable #4	<u>174,957</u>	<u>178,117</u>	<u>159,178</u>	<u>18,939</u>
Emergency Management:				
Salaries	101,927	101,927	101,927	-
Benefits	39,291	39,291	38,447	844
Capital outlay	7,200	3,700	2,022	1,678
Other	12,963	17,442	16,066	1,376
Automobile	8,350	15,466	10,827	4,639
Total Emergency Management	<u>169,731</u>	<u>177,826</u>	<u>169,289</u>	<u>8,537</u>
Jail				
Salaries	5,254,302	5,254,852	4,889,250	365,602
Benefits	2,270,588	2,270,588	2,171,600	98,988
Utilities	490,000	490,000	410,697	79,303
Repairs	137,000	154,970	154,167	803
Supplies	2,043,200	1,975,265	2,326,980	( 351,715)
Capital outlay	16,500	50,003	49,521	482
Other	259,260	202,630	198,761	3,869
Total Jail	<u>10,470,850</u>	<u>10,398,308</u>	<u>10,200,976</u>	<u>197,332</u>
Total Public Safety	<u>20,772,606</u>	<u>20,823,319</u>	<u>20,218,949</u>	<u>604,370</u>

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>HEALTH AND WELFARE</b>				
Mental Health/Juvenile Expense:				
Other	\$ 227,000	\$ 227,000	\$ 124,302	\$ 102,698
Total Mental Health/Juvenile Expenses	<u>227,000</u>	<u>227,000</u>	<u>124,302</u>	<u>102,698</u>
Indigent Legal:				
Other	35,000	35,000	35,346	( 346)
Legal and professional fees	<u>1,887,000</u>	<u>1,887,000</u>	<u>2,003,624</u>	<u>( 116,624)</u>
Total Pauper	<u>1,922,000</u>	<u>1,922,000</u>	<u>2,038,970</u>	<u>( 116,970)</u>
Total Health and Welfare	<u>2,149,000</u>	<u>2,149,000</u>	<u>2,163,272</u>	<u>( 14,272)</u>
<b>CONSERVATION</b>				
Agricultural Extension Service:				
Salaries	140,191	140,191	148,176	( 7,985)
Benefits	57,589	57,589	47,443	10,146
Supplies	5,130	4,200	4,037	163
Capital outlay	2,060	1,100	1,100	-
Other	15,000	15,300	14,032	1,268
Auto	2,700	3,940	2,979	961
Telephone	<u>3,000</u>	<u>3,350</u>	<u>2,744</u>	<u>606</u>
Total Agricultural Extension Service	<u>225,670</u>	<u>225,670</u>	<u>220,511</u>	<u>5,159</u>
Total Conservation	<u>225,670</u>	<u>225,670</u>	<u>220,511</u>	<u>5,159</u>
Total Expenditures	<u>44,410,618</u>	<u>45,842,546</u>	<u>42,936,975</u>	<u>2,905,571</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 10,748)</u>	<u>( 928,758)</u>	<u>1,972,718</u>	<u>2,901,476</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	( 80,352)	( 80,352)	( 80,352)	-
Transfers in	<u>71,100</u>	<u>71,100</u>	<u>-</u>	<u>( 71,100)</u>
Total other financing sources (uses)	<u>( 9,252)</u>	<u>( 9,252)</u>	<u>( 80,352)</u>	<u>( 71,100)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 20,000)</u>	<u>( 938,010)</u>	<u>1,892,366</u>	<u>2,830,376</u>
<b>FUND BALANCES, BEGINNING</b>	<u>18,268,547</u>	<u>18,268,547</u>	<u>18,268,547</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 18,248,547</u>	<u>\$ 17,330,537</u>	<u>\$ 20,160,913</u>	<u>\$ 2,830,376</u>

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## ELLIS COUNTY, TEXAS

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

SEPTEMBER 30, 2017

<b>Plan Year Ended December 31</b>	<b>2015</b>	<b>2016</b>
<b>Total Pension Liability</b>		
Service Cost	\$ 3,119,250	\$ 3,305,413
Interest total pension liability	6,623,126	6,990,777
Effect of plan changes	( 578,054)	561,462
Effect of assumption changes or inputs	815,592	-
Effect of economic/demographic (gains) or losses	( 2,188,989)	( 95,841)
Benefit payments/refunds of contributions	( 3,486,554)	( 3,518,257)
Net change in total pension liability	4,304,371	7,243,554
Total pension liability - beginning	81,830,601	86,134,972
Total pension liability - ending (a)	\$ 86,134,972	\$ 93,378,526
<b>Plan Fiduciary Net Position</b>		
Employer contributions	\$ 2,366,059	\$ 2,483,497
Member contributions	1,591,005	1,696,041
Investment income net of investment expenses	( 759,385)	5,666,626
Benefit payments/refunds of contributions	( 3,486,554)	( 3,518,257)
Administrative expenses	( 55,305)	( 61,626)
Other	( 154,069)	105,676
Net change in plan fiduciary net position	( 498,249)	6,371,957
Plan fiduciary net position - beginning	77,023,122	76,524,874
Plan fiduciary net position - ending (b)	76,524,873	82,896,831
Net pension liability - ending (a) - (b)	\$ 9,610,099	\$ 10,481,695
Fiduciary net position as a percentage of total pension liability	88.84%	88.78%
Pensionable covered payroll	\$ 22,728,639	\$ 24,229,151
Net pension liability as a percentage of covered payroll	42.28%	43.26%

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.

**ELLIS COUNTY, TEXAS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**SEPTEMBER 30, 2017**

<b><u>Fiscal Year Ended September 30</u></b>	<b><u>Actuarially Determined Contribution</u></b>	<b><u>Actual Employer Contribution</u></b>	<b><u>Contribution Deficiency (Excess)</u></b>	<b><u>Pensionable Covered Payroll (1)</u></b>	<b><u>Actual Contribution as a % of Covered Payroll</u></b>
2014	\$ 2,305,223	\$ 2,305,223	\$ -	\$ 22,149,565	10.4%
2015	2,360,479	2,360,479	-	22,605,184	10.4%
2016	2,527,476	2,527,476	-	24,561,660	10.3%
2017	2,586,375	2,586,375	-	24,280,403	10.7%

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

Note: This schedule is required to have 10 years of information, but the information prior to 2014 is not available.



# ELLIS COUNTY, TEXAS

## NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

SEPTEMBER 30, 2017

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

**Methods and assumptions used to determine contributions rates:**

<b>Actuarial Cost Method</b>	Entry age
<b>Amortization Method</b>	Level percentage of payroll, closed
<b>Remaining Amortization Period</b>	14.0 years (based on contribution rate calculated in 12/31/2016 valuation)
<b>Asset Valuation Method</b>	5-year smoothed market
<b>Inflation</b>	3.0%
<b>Salary Increases</b>	Varies by age and service. 4.9% average over career including inflation.
<b>Investment Rate of Return</b>	8.0%, net of investment expenses, including inflation.
<b>Retirement Age</b>	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
<b>Mortality</b>	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
<b>Changes in Plan Provisions Reflected in the Schedule of Employer Contributions</b>	2015: No changes in plan provisions. 2016: No changes in plan provisions.

# ELLIS COUNTY, TEXAS

## SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS

SEPTEMBER 30, 2017

<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>
9/30/11	\$ -	\$ 6,179,551	\$ 6,179,551	- %	\$ 21,363,068	28.93%
9/30/13	-	8,847,691	8,847,691	- %	21,531,396	41.09%
9/30/15	-	11,527,738	11,527,738	- %	22,603,275	51.00%

## ELLIS COUNTY, TEXAS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2017

#### 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.

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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## **SPECIAL REVENUE FUNDS**

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

### **ROAD AND BRIDGE FUNDS**

These funds, reported by 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.

## **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.

### **ROAD IMPROVEMENT FUND**

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

**ELLIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2017**

	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
<b>ASSETS</b>						
Cash and investments	\$ 1,037,289	\$ 931,707	\$ 722,346	\$ 664,282	\$ 563,662	\$ 251,857
Taxes receivable	<u>12,778</u>	<u>12,738</u>	<u>12,727</u>	<u>12,793</u>	<u>22,417</u>	<u>22,417</u>
Total assets	<u>\$ 1,050,067</u>	<u>\$ 944,445</u>	<u>\$ 735,073</u>	<u>\$ 677,075</u>	<u>\$ 586,079</u>	<u>\$ 274,274</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 4,897	\$ 6,385	\$ 17,680	\$ 5,679	\$ 20,323	\$ 143,691
Accrued liabilities	<u>14,922</u>	<u>15,043</u>	<u>20,093</u>	<u>12,441</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>19,819</u>	<u>21,428</u>	<u>37,773</u>	<u>18,120</u>	<u>20,323</u>	<u>143,691</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-property taxes	<u>11,219</u>	<u>11,184</u>	<u>11,175</u>	<u>11,232</u>	<u>19,732</u>	<u>19,732</u>
Total deferred inflows of resources	<u>11,219</u>	<u>11,184</u>	<u>11,175</u>	<u>11,232</u>	<u>19,732</u>	<u>19,732</u>
<b>FUND BALANCES</b>						
<b>Restricted:</b>						
Road and bridge	1,019,029	911,833	686,125	647,723	546,024	110,851
Public safety	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	-
Technology and security	-	-	-	-	-	-
Records management	-	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
<b>Assigned:</b>						
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,019,029</u>	<u>911,833</u>	<u>686,125</u>	<u>647,723</u>	<u>546,024</u>	<u>110,851</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,050,067</u>	<u>\$ 944,445</u>	<u>\$ 735,073</u>	<u>\$ 677,075</u>	<u>\$ 586,079</u>	<u>\$ 274,274</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
\$ 1,029,992	\$ 845,828	\$ 130,837	\$ 112,453	\$ 78,999	\$ 24,857	\$ 117,239	\$ 102,755	\$ 18,508
<u>22,417</u>	<u>22,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,038</u>	<u>-</u>
<u>\$ 1,052,409</u>	<u>\$ 868,245</u>	<u>\$ 130,837</u>	<u>\$ 112,453</u>	<u>\$ 78,999</u>	<u>\$ 24,857</u>	<u>\$ 117,239</u>	<u>\$ 104,793</u>	<u>\$ 18,508</u>
\$ 132,675	\$ 238,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,448	\$ 10,588
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,808</u>
<u>132,675</u>	<u>238,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,448</u>	<u>12,396</u>
<u>19,732</u>	<u>19,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,789</u>	<u>-</u>
<u>19,732</u>	<u>19,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,789</u>	<u>-</u>
900,002	610,500	130,837	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	78,999	24,857	117,239	-	-
-	-	-	112,453	-	-	-	-	6,112
-	-	-	-	-	-	-	99,556	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>900,002</u>	<u>610,500</u>	<u>130,837</u>	<u>112,453</u>	<u>78,999</u>	<u>24,857</u>	<u>117,239</u>	<u>99,556</u>	<u>6,112</u>
<u>\$ 1,052,409</u>	<u>\$ 868,245</u>	<u>\$ 130,837</u>	<u>\$ 112,453</u>	<u>\$ 78,999</u>	<u>\$ 24,857</u>	<u>\$ 117,239</u>	<u>\$ 104,793</u>	<u>\$ 18,508</u>

**ELLIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(Continued)**  
**SEPTEMBER 30, 2017**

	Special Revenue					
	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture	Sheriff Seizure	Sheriff Drug Forfeiture	Emissions Enforcement
<b>ASSETS</b>						
Cash and investments	\$ 215,291	\$ 259,642	\$ 264,900	\$ 315,437	\$ 96,792	\$ -
Taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 215,291</u>	<u>\$ 259,642</u>	<u>\$ 264,900</u>	<u>\$ 315,437</u>	<u>\$ 96,792</u>	<u>\$ -</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ 1	\$ -	\$ 467	\$ -
Accrued liabilities	<u>294</u>	<u>-</u>	<u>725</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>294</u>	<u>-</u>	<u>726</u>	<u>-</u>	<u>467</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-property taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
<b>Restricted:</b>						
Road and bridge	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Law enforcement	214,997	259,642	264,174	315,437	96,325	-
Technology and security	-	-	-	-	-	-
Records management	-	-	-	-	-	-
Other statutorily restricted funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
<b>Assigned:</b>						
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>214,997</u>	<u>259,642</u>	<u>264,174</u>	<u>315,437</u>	<u>96,325</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 215,291</u>	<u>\$ 259,642</u>	<u>\$ 264,900</u>	<u>\$ 315,437</u>	<u>\$ 96,792</u>	<u>\$ -</u>

Special Revenue

Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Sheriff Federal Forfeiture	Court Records Preservation	County Clerk Archives Management
\$ 181	\$ 166	\$ 533,796	\$ 375,746	\$ 95,007	\$ 274,284	\$ 72,919	\$ 1,843,379
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 181</u>	<u>\$ 166</u>	<u>\$ 533,796</u>	<u>\$ 375,746</u>	<u>\$ 95,007</u>	<u>\$ 274,284</u>	<u>\$ 72,919</u>	<u>\$ 1,843,379</u>
\$ -	\$ -	\$ 128	\$ -	\$ -	\$ 2,304	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>128</u>	<u>-</u>	<u>-</u>	<u>2,304</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	166	-	-	-	-	-	-
-	-	-	-	-	271,980	-	-
-	-	-	-	95,007	-	-	-
-	-	533,668	375,746	-	-	72,919	1,843,379
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>181</u>	<u>166</u>	<u>533,668</u>	<u>375,746</u>	<u>95,007</u>	<u>271,980</u>	<u>72,919</u>	<u>1,843,379</u>
<u>\$ 181</u>	<u>\$ 166</u>	<u>\$ 533,796</u>	<u>\$ 375,746</u>	<u>\$ 95,007</u>	<u>\$ 274,284</u>	<u>\$ 72,919</u>	<u>\$ 1,843,379</u>

**ELLIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(Continued)**  
**SEPTEMBER 30, 2017**

	Special Revenue			
	Fire Marshal Special Fund	Law Enforcement Block Fund	Elections Administration	DWI Blood Draw Account
<b>ASSETS</b>				
Cash and investments	\$ 55,510	\$ 13	\$ 508,537	\$ 850
Taxes receivable	<u>-</u>	<u>-</u>	<u>6,276</u>	<u>-</u>
Total assets	<u>\$ 55,510</u>	<u>\$ 13</u>	<u>\$ 514,813</u>	<u>\$ 850</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 1,000
Accrued liabilities	<u>391</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>391</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-property taxes	<u>-</u>	<u>-</u>	<u>5,510</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>5,510</u>	<u>-</u>
<b>FUND BALANCES</b>				
<b>Restricted:</b>				
Road and bridge	-	-	-	-
Public safety	55,119	13	-	( 150)
Law enforcement	-	-	-	-
Technology and security	-	-	-	-
Records management	-	-	-	-
Other statutorily restricted funds	-	-	509,303	-
Debt service	-	-	-	-
<b>Assigned:</b>				
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>55,119</u>	<u>13</u>	<u>509,303</u>	<u>( 150)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 55,510</u>	<u>\$ 13</u>	<u>\$ 514,813</u>	<u>\$ 850</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	Road Improvement Fund	Totals
\$ 993,372	\$ 1,090,409	\$ 121,702	\$ 135,708	\$ 1,207,338	\$ 67,967	\$ 187,171	\$ 200,883	\$ 15,549,611
<u>49,784</u>	<u>88,940</u>	<u>-</u>	<u>419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,230</u>	<u>293,391</u>
<u>\$ 1,043,156</u>	<u>\$ 1,179,349</u>	<u>\$ 121,702</u>	<u>\$ 136,127</u>	<u>\$ 1,207,338</u>	<u>\$ 67,967</u>	<u>\$ 187,171</u>	<u>\$ 206,113</u>	<u>\$ 15,843,002</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,279
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,717</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>652,996</u>
<u>43,710</u>	<u>78,088</u>	<u>-</u>	<u>367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,592</u>	<u>257,794</u>
<u>43,710</u>	<u>78,088</u>	<u>-</u>	<u>367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,592</u>	<u>257,794</u>
-	-	-	-	-	-	-	-	5,562,924
-	-	-	-	-	-	-	-	55,329
-	-	-	-	-	-	-	-	1,422,555
-	-	-	-	-	-	-	-	316,102
-	-	-	-	-	-	-	-	2,944,277
-	-	-	-	-	-	-	-	608,859
999,446	1,101,261	-	-	-	-	-	-	2,100,707
<u>-</u>	<u>-</u>	<u>121,702</u>	<u>135,760</u>	<u>1,207,338</u>	<u>67,967</u>	<u>187,171</u>	<u>201,521</u>	<u>1,921,459</u>
<u>999,446</u>	<u>1,101,261</u>	<u>121,702</u>	<u>135,760</u>	<u>1,207,338</u>	<u>67,967</u>	<u>187,171</u>	<u>201,521</u>	<u>14,932,212</u>
<u>\$ 1,043,156</u>	<u>\$ 1,179,349</u>	<u>\$ 121,702</u>	<u>\$ 136,127</u>	<u>\$ 1,207,338</u>	<u>\$ 67,967</u>	<u>\$ 187,171</u>	<u>\$ 206,113</u>	<u>\$ 15,843,002</u>

**ELLIS COUNTY, TEXAS**

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

**NONMAJOR GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	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
<b>REVENUES</b>						
Taxes	\$ 607,023	\$ 604,927	\$ 604,976	\$ 607,387	\$ 1,074,759	\$ 1,074,759
Intergovernmental	-	-	-	-	-	-
Auto registration	572,560	572,558	587,292	587,965	-	-
Fees of office	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest earnings	7,655	8,048	7,827	6,674	4,538	4,704
Other	<u>203,598</u>	<u>832</u>	<u>12,321</u>	<u>410</u>	<u>6,261</u>	<u>7,135</u>
Total revenues	<u>1,390,836</u>	<u>1,186,365</u>	<u>1,212,416</u>	<u>1,202,436</u>	<u>1,085,558</u>	<u>1,086,598</u>
<b>EXPENDITURES</b>						
General government	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Roads and highways	1,102,542	1,028,405	1,273,031	1,124,566	767,608	1,593,039
Debt service:						
Principal	-	-	37,416	-	-	40,589
Interest and fiscal charges	-	-	2,311	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	<u>1,102,542</u>	<u>1,028,405</u>	<u>1,312,758</u>	<u>1,124,566</u>	<u>767,608</u>	<u>1,633,628</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>288,294</u>	<u>157,960</u>	<u>( 100,342)</u>	<u>77,870</u>	<u>317,950</u>	<u>( 547,030)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Capital lease	-	-	75,775	-	-	189,904
Payment to refunded bond escrow agent	-	-	-	-	-	-
Premium on refunding bonds	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>75,775</u>	<u>-</u>	<u>-</u>	<u>189,904</u>
<b>NET CHANGE IN FUND BALANCES</b>	288,294	157,960	( 24,567)	77,870	317,950	( 357,126)
<b>FUND BALANCES, BEGINNING</b>	<u>730,735</u>	<u>753,873</u>	<u>710,692</u>	<u>569,853</u>	<u>228,074</u>	<u>467,977</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,019,029</u>	<u>\$ 911,833</u>	<u>\$ 686,125</u>	<u>\$ 647,723</u>	<u>\$ 546,024</u>	<u>\$ 110,851</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
\$ 1,074,759	\$ 1,074,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,184	\$ -
-	-	60,497	-	-	-	-	34,204	-
-	-	-	-	-	-	-	-	-
-	-	-	10,865	21,168	3,491	21,510	-	-
-	-	-	-	-	-	-	-	-
8,578	7,047	-	552	338	-	539	1,132	56
<u>7,500</u>	<u>352,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,871</u>	<u>104,710</u>
<u>1,090,837</u>	<u>1,434,203</u>	<u>60,497</u>	<u>11,417</u>	<u>21,506</u>	<u>3,491</u>	<u>22,049</u>	<u>142,391</u>	<u>104,766</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	136,272	190,680
-	-	-	-	-	-	-	-	-
972,738	1,334,085	2,850	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>972,738</u>	<u>1,334,085</u>	<u>2,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,272</u>	<u>190,680</u>
<u>118,099</u>	<u>100,118</u>	<u>57,647</u>	<u>11,417</u>	<u>21,506</u>	<u>3,491</u>	<u>22,049</u>	<u>6,119</u>	<u>( 85,914)</u>
-	-	-	-	-	-	-	-	80,352
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,352</u>
118,099	100,118	57,647	11,417	21,506	3,491	22,049	6,119	( 5,562)
<u>781,903</u>	<u>510,382</u>	<u>73,190</u>	<u>101,036</u>	<u>57,493</u>	<u>21,366</u>	<u>95,190</u>	<u>93,437</u>	<u>11,674</u>
<u>\$ 900,002</u>	<u>\$ 610,500</u>	<u>\$ 130,837</u>	<u>\$ 112,453</u>	<u>\$ 78,999</u>	<u>\$ 24,857</u>	<u>\$ 117,239</u>	<u>\$ 99,556</u>	<u>\$ 6,112</u>

**ELLIS COUNTY, TEXAS**

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

**NONMAJOR GOVERNMENTAL FUNDS**

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Special Revenue					
	District Attorney Hot Check	District Attorney Seizure	District Attorney Forfeiture	Sheriff Seizure	Sheriff Drug Forfeiture	Emissions Enforcement
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Auto registration	-	-	-	-	-	-
Fees of office	6,995	-	-	-	-	-
Fines and forfeitures	-	191,707	13,975	-	4,112	-
Interest earnings	2,181	1,812	2,831	2,209	972	-
Other	-	-	2,068	-	-	-
Total revenues	<u>9,176</u>	<u>193,519</u>	<u>18,874</u>	<u>2,209</u>	<u>5,084</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government	-	-	-	-	-	-
Judicial	35,698	27,927	94,937	-	-	-
Public safety	-	-	-	-	9,331	9
Roads and highways	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	<u>35,698</u>	<u>27,927</u>	<u>94,937</u>	<u>-</u>	<u>9,331</u>	<u>9</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 26,522)</u>	<u>165,592</u>	<u>( 76,063)</u>	<u>2,209</u>	<u>( 4,247)</u>	<u>( 9)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Premium on refunding bonds	-	-	-	-	-	-
Transfers out	-	-	-	-	( 2,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 2,000)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 26,522)</u>	<u>165,592</u>	<u>( 76,063)</u>	<u>2,209</u>	<u>( 6,247)</u>	<u>( 9)</u>
<b>FUND BALANCES, BEGINNING</b>	<u>241,519</u>	<u>94,050</u>	<u>340,237</u>	<u>313,228</u>	<u>102,572</u>	<u>9</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 214,997</u>	<u>\$ 259,642</u>	<u>\$ 264,174</u>	<u>\$ 315,437</u>	<u>\$ 96,325</u>	<u>\$ -</u>

Special Revenue

Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture	General			Sheriff Federal Forfeiture	Court Records Preservation	County Clerk Archives Management
		Records Management	Record Management Preservation	Courthouse Security			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	371,890	43,577	78,065	-	10,760	-
-	-	-	-	-	55,803	-	-
-	1	3,635	3,774	1,658	2,402	-	10,882
-	-	-	19,194	-	-	-	368,650
<u>-</u>	<u>1</u>	<u>375,525</u>	<u>66,545</u>	<u>79,723</u>	<u>58,205</u>	<u>10,760</u>	<u>379,532</u>
-	-	188,027	76,881	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	30,623	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>188,027</u>	<u>76,881</u>	<u>-</u>	<u>30,623</u>	<u>-</u>	<u>-</u>
-	1	187,498	( 10,336)	79,723	27,582	10,760	379,532
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>1</u>	<u>187,498</u>	<u>( 10,336)</u>	<u>79,723</u>	<u>27,582</u>	<u>10,760</u>	<u>379,532</u>
<u>181</u>	<u>165</u>	<u>346,170</u>	<u>386,082</u>	<u>15,284</u>	<u>244,398</u>	<u>62,159</u>	<u>1,463,847</u>
<u>\$ 181</u>	<u>\$ 166</u>	<u>\$ 533,668</u>	<u>\$ 375,746</u>	<u>\$ 95,007</u>	<u>\$ 271,980</u>	<u>\$ 72,919</u>	<u>\$ 1,843,379</u>

**ELLIS COUNTY, TEXAS**

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

**NONMAJOR GOVERNMENTAL FUNDS**

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Special Revenue			
	Fire Marshal Special Fund	Law Enforcement Block Fund	Elections Administration	DWI Blood Draw Account
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 290,269	\$ -
Intergovernmental	-	-	-	-
Auto registration	-	-	-	-
Fees of office	55,495	-	14,908	-
Fines and forfeitures	-	-	-	-
Interest earnings	-	-	2,464	-
Other	-	-	-	-
Total revenues	55,495	-	307,641	-
<b>EXPENDITURES</b>				
General government	-	-	-	-
Judicial	-	-	-	3,400
Public safety	18,368	-	-	-
Roads and highways	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	18,368	-	-	3,400
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	37,127	-	307,641	( 3,400)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	2,000
Refunding bonds issued	-	-	-	-
Capital lease	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Premium on refunding bonds	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	2,000
<b>NET CHANGE IN FUND BALANCES</b>	37,127	-	307,641	( 1,400)
<b>FUND BALANCES, BEGINNING</b>	17,992	13	201,662	1,250
<b>FUND BALANCES, ENDING</b>	\$ 55,119	\$ 13	\$ 509,303	\$( 150)

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	Road Improvement Fund	Totals
\$ 2,356,321	\$ 4,217,780	\$ -	\$ 19,958	\$ -	\$ -	\$ -	\$ 227,716	\$ 13,932,577
-	-	-	-	-	-	-	-	94,701
-	-	-	-	-	-	-	-	2,320,375
-	-	-	-	-	-	-	-	638,724
-	-	-	-	-	-	-	-	265,597
10,099	30,569	1,155	633	11,461	645	1,777	1,083	149,931
-	-	-	12,087	-	-	-	-	1,107,034
<u>2,366,420</u>	<u>4,248,349</u>	<u>1,155</u>	<u>32,678</u>	<u>11,461</u>	<u>645</u>	<u>1,777</u>	<u>228,799</u>	<u>18,508,939</u>
-	-	-	-	-	-	-	-	264,908
-	-	-	-	-	-	-	-	488,914
-	-	-	-	-	-	-	-	58,331
-	-	-	-	-	-	-	27,278	9,226,142
2,100,000	2,700,000	-	-	-	-	-	-	4,878,005
803	1,048,746	-	-	-	-	-	-	1,051,860
-	591,188	-	-	-	-	-	-	591,188
<u>2,100,803</u>	<u>4,339,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,278</u>	<u>16,559,348</u>
<u>265,617</u>	<u>( 91,585)</u>	<u>1,155</u>	<u>32,678</u>	<u>11,461</u>	<u>645</u>	<u>1,777</u>	<u>201,521</u>	<u>1,949,591</u>
-	-	-	-	-	-	-	-	82,352
-	37,600,000	-	-	-	-	-	-	37,600,000
-	-	-	-	-	-	-	-	265,679
-	( 40,964,803)	-	-	-	-	-	-	( 40,964,803)
-	3,955,991	-	-	-	-	-	-	3,955,991
-	-	-	-	-	-	-	-	( 2,000)
<u>-</u>	<u>591,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>937,219</u>
265,617	499,603	1,155	32,678	11,461	645	1,777	201,521	2,886,810
<u>733,829</u>	<u>601,658</u>	<u>120,547</u>	<u>103,082</u>	<u>1,195,877</u>	<u>67,322</u>	<u>185,394</u>	<u>-</u>	<u>12,045,402</u>
<u>\$ 999,446</u>	<u>\$ 1,101,261</u>	<u>\$ 121,702</u>	<u>\$ 135,760</u>	<u>\$ 1,207,338</u>	<u>\$ 67,967</u>	<u>\$ 187,171</u>	<u>\$ 201,521</u>	<u>\$ 14,932,212</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, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Road and bridge taxes	\$ 615,307	\$ 607,023	\$( 8,284)
Auto registration	535,000	572,560	37,560
Interest earnings	3,500	7,655	4,155
Other	<u>9,935</u>	<u>203,598</u>	<u>193,663</u>
Total revenues	<u>1,163,742</u>	<u>1,390,836</u>	<u>227,094</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	679,361	626,608	52,753
Benefits	293,688	277,433	16,255
Other	<u>306,612</u>	<u>198,501</u>	<u>108,111</u>
Total expenditures	<u>1,279,661</u>	<u>1,102,542</u>	<u>177,119</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 115,919)	288,294	404,213
<b>FUND BALANCE, BEGINNING</b>	<u>730,735</u>	<u>730,735</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 614,816</u>	<u>\$ 1,019,029</u>	<u>\$ 404,213</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Road and bridge taxes	\$ 612,807	\$ 604,927	\$( 7,880)
Auto registration	535,000	572,558	37,558
Interest earnings	2,500	8,048	5,548
Other	<u>-</u>	<u>832</u>	<u>832</u>
Total revenues	<u>1,150,307</u>	<u>1,186,365</u>	<u>36,058</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	691,442	597,466	93,976
Benefits	287,062	265,221	21,841
Other	<u>276,192</u>	<u>165,718</u>	<u>110,474</u>
Total expenditures	<u>1,254,696</u>	<u>1,028,405</u>	<u>226,291</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>( 104,389)</b>	<b>157,960</b>	<b>262,349</b>
<b>FUND BALANCE, BEGINNING</b>	<u>753,873</u>	<u>753,873</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 649,484</u>	<u>\$ 911,833</u>	<u>\$ 262,349</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, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Road and bridge taxes	\$ 614,507	\$ 604,976	\$( 9,531)
License and permits	535,000	587,292	52,292
Interest earnings	3,500	7,827	4,327
Other	<u>-</u>	<u>12,321</u>	<u>12,321</u>
Total revenues	<u>1,153,007</u>	<u>1,212,416</u>	<u>59,409</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	729,897	683,265	46,632
Benefits	311,238	298,536	12,702
Other	<u>374,655</u>	<u>291,230</u>	<u>83,425</u>
Total roads and highways	<u>1,415,790</u>	<u>1,273,031</u>	<u>142,759</u>
Debt service:			
Principal	-	37,416	( 37,416)
Interest	<u>-</u>	<u>2,311</u>	<u>( 2,311)</u>
Total expenditures	<u>1,415,790</u>	<u>1,312,758</u>	<u>103,032</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 262,783)</u>	<u>( 100,342)</u>	<u>162,441</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Capital lease	<u>-</u>	<u>75,775</u>	<u>75,775</u>
Total other financing sources (uses)	<u>-</u>	<u>75,775</u>	<u>75,775</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>( 262,783)</u>	<u>( 24,567)</u>	<u>238,216</u>
<b>FUND BALANCE, BEGINNING</b>	<u>710,692</u>	<u>710,692</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 447,909</u>	<u>\$ 686,125</u>	<u>\$ 238,216</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Road and bridge taxes	\$ 614,707	\$ 607,387	\$( 7,320)
License and permits	535,000	587,965	52,965
Interest earnings	1,750	6,674	4,924
Other	<u>-</u>	<u>410</u>	<u>410</u>
Total revenues	<u>1,151,457</u>	<u>1,202,436</u>	<u>50,979</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	653,666	612,692	40,974
Benefits	286,809	275,425	11,384
Other	<u>448,082</u>	<u>236,449</u>	<u>211,633</u>
Total expenditures	<u>1,388,557</u>	<u>1,124,566</u>	<u>263,991</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 237,100)	77,870	314,970
<b>FUND BALANCE, BEGINNING</b>	<u>569,853</u>	<u>569,853</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 332,753</u>	<u>\$ 647,723</u>	<u>\$ 314,970</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Farm to market taxes	\$ 1,041,037	\$ 1,074,759	\$ 33,722
Interest earnings	2,100	4,538	2,438
Other	<u>-</u>	<u>6,261</u>	<u>6,261</u>
Total revenues	<u>1,043,137</u>	<u>1,085,558</u>	<u>42,421</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	20,000	4,405	15,595
Other	222,788	53,742	169,046
Road repairs and materials	780,349	709,068	71,281
Bridge repairs	<u>20,000</u>	<u>393</u>	<u>19,607</u>
Total roads and highways	<u>1,043,137</u>	<u>767,608</u>	<u>275,529</u>
Total expenditures	<u>1,043,137</u>	<u>767,608</u>	<u>275,529</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	317,950	317,950
<b>FUND BALANCE, BEGINNING</b>	<u>228,074</u>	<u>228,074</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 228,074</u>	<u>\$ 546,024</u>	<u>\$ 317,950</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Farm to market taxes	\$ 1,041,037	\$ 1,074,759	\$ 33,722
Interest earnings	2,400	4,704	2,304
Other	-	7,135	7,135
Total revenues	<u>1,043,437</u>	<u>1,086,598</u>	<u>43,161</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	361,874	510,692	( 148,818)
Other	150,089	139,395	10,694
Road repairs and materials	845,240	877,326	( 32,086)
Bridge repairs	67,234	65,626	1,608
Total roads and highways	<u>1,424,437</u>	<u>1,593,039</u>	<u>( 168,602)</u>
Debt service:			
Principal	-	40,589	( 40,589)
Total expenditures	<u>1,424,437</u>	<u>1,633,628</u>	<u>( 209,191)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 381,000)</u>	<u>( 547,030)</u>	<u>( 166,030)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from capital lease	-	189,904	189,904
Total other financing sources (uses)	<u>-</u>	<u>189,904</u>	<u>189,904</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>( 381,000)</u>	<u>( 357,126)</u>	23,874
<b>FUND BALANCE, BEGINNING</b>	<u>467,977</u>	<u>467,977</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 86,977</u>	<u>\$ 110,851</u>	<u>\$ 23,874</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Farm to market taxes	\$ 1,041,037	\$ 1,074,759	\$ 33,722
Interest earnings	3,000	8,578	5,578
Other	<u>-</u>	<u>7,500</u>	<u>7,500</u>
Total revenues	<u>1,044,037</u>	<u>1,090,837</u>	<u>46,800</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	190,377	137,890	52,487
Other	227,037	84,222	142,815
Road repairs and materials	994,000	733,199	260,801
Bridge repairs	<u>70,000</u>	<u>17,427</u>	<u>52,573</u>
Total expenditures	<u>1,481,414</u>	<u>972,738</u>	<u>508,676</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>( 437,377)</b>	<b>118,099</b>	<b>555,476</b>
<b>FUND BALANCE, BEGINNING</b>	<u>781,903</u>	<u>781,903</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 344,526</u>	<u>\$ 900,002</u>	<u>\$ 555,476</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Farm to market taxes	\$ 1,041,037	\$ 1,074,759	\$ 33,722
Interest earnings	3,700	7,047	3,347
Other	<u>185,000</u>	<u>352,397</u>	<u>167,397</u>
Total revenues	<u>1,229,737</u>	<u>1,434,203</u>	<u>204,466</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	191,042	188,793	2,249
Other	314,788	272,832	41,956
Road repairs and materials	993,907	845,435	148,472
Bridge repairs	<u>45,000</u>	<u>27,025</u>	<u>17,975</u>
Total expenditures	<u>1,544,737</u>	<u>1,334,085</u>	<u>210,652</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 315,000)	100,118	415,118
<b>FUND BALANCE, BEGINNING</b>	<u>510,382</u>	<u>510,382</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 195,382</u>	<u>\$ 610,500</u>	<u>\$ 415,118</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ <u>60,000</u>	\$ <u>60,497</u>	\$ <u>497</u>
Total revenues	<u>60,000</u>	<u>60,497</u>	<u>497</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Other	<u>60,000</u>	<u>2,850</u>	<u>57,150</u>
Total expenditures	<u>60,000</u>	<u>2,850</u>	<u>57,150</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	57,647	57,647
<b>FUND BALANCE, BEGINNING</b>	<u>73,190</u>	<u>73,190</u>	-
<b>FUND BALANCE, ENDING</b>	<u>\$ 73,190</u>	<u>\$ 130,837</u>	<u>\$ 57,647</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Fees of office	\$ 10,500	\$ 10,865	\$ 365
Interest earnings	<u>-</u>	<u>552</u>	<u>552</u>
Total revenues	<u>10,500</u>	<u>11,417</u>	<u>917</u>
<b>EXPENDITURES</b>			
Judicial:			
Other	<u>10,500</u>	<u>-</u>	<u>10,500</u>
Total expenditures	<u>10,500</u>	<u>-</u>	<u>10,500</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	11,417	11,417
<b>FUND BALANCE, BEGINNING</b>	<u>101,036</u>	<u>101,036</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 101,036</u>	<u>\$ 112,453</u>	<u>\$ 11,417</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other fees	\$ 17,200	\$ 21,168	\$ 3,968
Interest earnings	<u>-</u>	<u>338</u>	<u>338</u>
Total revenues	<u>17,200</u>	<u>21,506</u>	<u>4,306</u>
<b>EXPENDITURES</b>			
General government:			
Other	<u>17,200</u>	<u>-</u>	<u>17,200</u>
Total expenditures	<u>17,200</u>	<u>-</u>	<u>17,200</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	21,506	21,506
<b>FUND BALANCE, BEGINNING</b>	<u>57,493</u>	<u>57,493</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 57,493</u>	<u>\$ 78,999</u>	<u>\$ 21,506</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other fees	\$ 4,000	\$ 3,491	\$( 509)
Total revenues	<u>4,000</u>	<u>3,491</u>	<u>( 509)</u>
<b>EXPENDITURES</b>			
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>
<b>NET CHANGE IN FUND BALANCE</b>	-	3,491	3,491
<b>FUND BALANCE, BEGINNING</b>	<u>21,366</u>	<u>21,366</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 21,366</u>	<u>\$ 24,857</u>	<u>\$ 3,491</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other fees	\$ 21,000	\$ 21,510	\$ 510
Interest earnings	<u>-</u>	<u>539</u>	<u>539</u>
Total revenues	<u>21,000</u>	<u>22,049</u>	<u>1,049</u>
<b>EXPENDITURES</b>			
General government:			
Other	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total expenditures	<u>21,000</u>	<u>-</u>	<u>21,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	22,049	22,049
<b>FUND BALANCE, BEGINNING</b>	<u>95,190</u>	<u>95,190</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 95,190</u>	<u>\$ 117,239</u>	<u>\$ 22,049</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 98,200	\$ 97,184	\$( 1,016)
Intergovernmental	50,000	34,204	( 15,796)
Interest earnings	300	1,132	832
Other fees	<u>7,300</u>	<u>9,871</u>	<u>2,571</u>
Total revenues	<u>155,800</u>	<u>142,391</u>	<u>( 13,409)</u>
 <b>EXPENDITURES</b>			
Judicial:			
Jurors fees	<u>155,800</u>	<u>136,272</u>	<u>19,528</u>
Total expenditures	<u>155,800</u>	<u>136,272</u>	<u>19,528</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 -	 6,119	 6,119
 <b>FUND BALANCE, BEGINNING</b>	 <u>93,437</u>	 <u>93,437</u>	 <u>-</u>
 <b>FUND BALANCE, ENDING</b>	 <u>\$ 93,437</u>	 <u>\$ 99,556</u>	 <u>\$ 6,119</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, 2017**

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Interest earnings	\$ 100	\$ 56	\$( 44)
Other fees	101,000	103,609	2,609
Other	<u>-</u>	<u>1,101</u>	<u>1,101</u>
Total revenues	<u>101,100</u>	<u>104,766</u>	<u>3,666</u>
<b>EXPENDITURES</b>			
Legal:			
Salaries	79,263	79,263	-
Benefits	35,789	35,313	476
Other	<u>81,400</u>	<u>76,104</u>	<u>5,296</u>
Total expenditures	<u>196,452</u>	<u>190,680</u>	<u>5,772</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 95,352)</u>	<u>( 85,914)</u>	<u>9,438</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from capital lease	<u>80,352</u>	<u>80,352</u>	<u>-</u>
Total other financing sources (uses)	<u>80,352</u>	<u>80,352</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 15,000)	( 5,562)	9,438
<b>FUND BALANCE, BEGINNING</b>	<u>11,674</u>	<u>11,674</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ ( 3,326)</u></u>	<u><u>\$ 6,112</u></u>	<u><u>\$ 9,438</u></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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ 800	\$ 2,181	\$ 1,381
Other fees	<u>9,000</u>	<u>6,995</u>	<u>( 2,005)</u>
Total revenues	<u>9,800</u>	<u>9,176</u>	<u>( 624)</u>
<b>EXPENDITURES</b>			
Legal:			
Salaries	30,300	29,159	1,141
Benefits	5,675	5,399	276
Other	<u>8,000</u>	<u>1,140</u>	<u>6,860</u>
Total expenditures	<u>43,975</u>	<u>35,698</u>	<u>8,277</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 34,175)	( 26,522)	7,653
<b>FUND BALANCE, BEGINNING</b>	<u>241,519</u>	<u>241,519</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 207,344</u>	<u>\$ 214,997</u>	<u>\$ 7,653</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Seizures	\$ -	\$ 191,707	\$ 191,707
Interest earnings	<u>400</u>	<u>1,812</u>	<u>1,412</u>
Total revenues	<u>400</u>	<u>193,519</u>	<u>193,119</u>
<b>EXPENDITURES</b>			
Legal:			
Release of seized funds	<u>400</u>	<u>27,927</u>	<u>( 27,527)</u>
Total expenditures	<u>400</u>	<u>27,927</u>	<u>( 27,527)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	165,592	165,592
<b>FUND BALANCE, BEGINNING</b>	<u>94,050</u>	<u>94,050</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 94,050</u>	<u>\$ 259,642</u>	<u>\$ 165,592</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Forfeitures	\$ 22,000	\$ 13,975	\$( 8,025)
Other	-	2,068	2,068
Interest earnings	<u>1,300</u>	<u>2,831</u>	<u>1,531</u>
Total revenues	<u>23,300</u>	<u>18,874</u>	<u>( 4,426)</u>
<b>EXPENDITURES</b>			
Legal:			
Salaries	31,787	31,071	716
Benefits	35,227	38,414	( 3,187)
Other	<u>76,100</u>	<u>25,452</u>	<u>50,648</u>
Total expenditures	<u>143,114</u>	<u>94,937</u>	<u>48,177</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 119,814)	( 76,063)	43,751
<b>FUND BALANCE, BEGINNING</b>	<u>340,237</u>	<u>340,237</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 220,423</u>	<u>\$ 264,174</u>	<u>\$ 43,751</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ 800	\$ 2,209	\$ 1,409
Total revenues	<u>800</u>	<u>2,209</u>	<u>1,409</u>
<b>EXPENDITURES</b>			
Public safety:			
Forfeited transfers	<u>800</u>	<u>-</u>	<u>800</u>
Total expenditures	<u>800</u>	<u>-</u>	<u>800</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	2,209	2,209
<b>FUND BALANCE, BEGINNING</b>	<u>313,228</u>	<u>313,228</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 313,228</u>	<u>\$ 315,437</u>	<u>\$ 2,209</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Forfeitures	\$ -	\$ 4,112	\$ 4,112
Interest earnings	<u>400</u>	<u>972</u>	<u>572</u>
Total revenues	<u>400</u>	<u>5,084</u>	<u>4,684</u>
<b>EXPENDITURES</b>			
Public safety:			
General	<u>30,400</u>	<u>9,331</u>	<u>21,069</u>
Total expenditures	<u>30,400</u>	<u>9,331</u>	<u>21,069</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>( 30,000)</u>	<u>( 4,247)</u>	<u>25,753</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>-</u>	<u>( 2,000)</u>	<u>( 2,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>( 2,000)</u>	<u>( 2,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>( 30,000)</u>	<u>( 6,247)</u>	<u>23,753</u>
<b>FUND BALANCE, BEGINNING</b>	<u>102,572</u>	<u>102,572</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ 72,572</u></u>	<u><u>\$ 96,325</u></u>	<u><u>\$ 23,753</u></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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
Public safety:			
General	<u>-</u>	<u>9</u>	<u>( 9)</u>
Total expenditures	<u>-</u>	<u>9</u>	<u>( 9)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	( 9)	( 9)
<b>FUND BALANCE, BEGINNING</b>	<u>9</u>	<u>9</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	\$ <u>9</u>	\$ <u>-</u>	\$ <u>( 9)</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, 2017**

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>
Total revenues	<u>          -</u>	<u>          -</u>	<u>          -</u>
<b>EXPENDITURES</b>			
Public safety:			
General	<u>          180</u>	<u>          -</u>	<u>          180</u>
Total expenditures	<u>          180</u>	<u>          -</u>	<u>          180</u>
<b>NET CHANGE IN FUND BALANCE</b>	(       180)	-	180
<b>FUND BALANCE, BEGINNING</b>	<u>          181</u>	<u>          181</u>	<u>          -</u>
<b>FUND BALANCE, ENDING</b>	<u><u>          1</u></u>	<u><u>          181</u></u>	<u><u>          180</u></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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ -	\$ 1	\$ 1
Total revenues	<u>-</u>	<u>1</u>	<u>1</u>
<b>EXPENDITURES</b>			
Public safety:			
General	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	1	1
<b>FUND BALANCE, BEGINNING</b>	<u>165</u>	<u>165</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 165</u>	<u>\$ 166</u>	<u>\$ 1</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Records management fees	\$ 342,000	\$ 371,890	\$ 29,890
Interest earnings	<u>500</u>	<u>3,635</u>	<u>3,135</u>
Total revenues	<u>342,500</u>	<u>375,525</u>	<u>33,025</u>
<b>EXPENDITURES</b>			
General government:			
Other	<u>342,500</u>	<u>188,027</u>	<u>154,473</u>
Total expenditures	<u>342,500</u>	<u>188,027</u>	<u>154,473</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	187,498	187,498
<b>FUND BALANCE, BEGINNING</b>	<u>346,170</u>	<u>346,170</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 346,170</u>	<u>\$ 533,668</u>	<u>\$ 187,498</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
District Clerk records management fees	\$ 19,000	\$ 19,795	\$ 795
County Clerk records management fees	26,000	23,782	( 2,218)
Interest earnings	1,300	3,774	2,474
Other	<u>19,000</u>	<u>19,194</u>	<u>194</u>
Total revenues	<u>65,300</u>	<u>66,545</u>	<u>1,245</u>
<b>EXPENDITURES</b>			
General government:			
Capital outlay	180,762	76,881	103,881
Other	<u>38,300</u>	<u>-</u>	<u>38,300</u>
Total expenditures	<u>219,062</u>	<u>76,881</u>	<u>142,181</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 153,762)	( 10,336)	143,426
<b>FUND BALANCE, BEGINNING</b>	<u>386,082</u>	<u>386,082</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 232,320</u>	<u>\$ 375,746</u>	<u>\$ 143,426</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
District clerk courthouse security fees	\$ 10,500	\$ 10,769	\$ 269
County clerk courthouse security fees	43,000	46,105	3,105
JP court courthouse security fees	17,200	21,191	3,991
Interest earnings	<u>400</u>	<u>1,658</u>	<u>1,258</u>
Total revenues	<u>71,100</u>	<u>79,723</u>	<u>8,623</u>
<b>EXPENDITURES</b>			
General government:			
Salaries	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>71,100</u>	<u>79,723</u>	<u>8,623</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>( 71,100)</u>	<u>-</u>	<u>71,100</u>
Total other financing sources (uses)	<u>( 71,100)</u>	<u>-</u>	<u>71,100</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	79,723	79,723
<b>FUND BALANCE, BEGINNING</b>	<u>15,284</u>	<u>15,284</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 15,284</u>	<u>\$ 95,007</u>	<u>\$ 79,723</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Seizures	\$ -	\$ 55,803	\$ 55,803
Interest earnings	<u>1,100</u>	<u>2,402</u>	<u>1,302</u>
Total revenues	<u>1,100</u>	<u>58,205</u>	<u>57,105</u>
<b>EXPENDITURES</b>			
Public safety:			
Other	92,257	30,623	61,634
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>92,257</u>	<u>30,623</u>	<u>61,634</u>
<b>NET CHANGE IN FUND BALANCE</b>	( 91,157)	27,582	118,739
<b>FUND BALANCE, BEGINNING</b>	<u>244,398</u>	<u>244,398</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 153,241</u>	<u>\$ 271,980</u>	<u>\$ 118,739</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Records management fees	\$ 11,000	\$ 10,760	\$( 240)
Total revenues	<u>11,000</u>	<u>10,760</u>	<u>( 240)</u>
<b>EXPENDITURES</b>			
General government:			
Other	<u>11,000</u>	<u>-</u>	<u>11,000</u>
Total expenditures	<u>11,000</u>	<u>-</u>	<u>11,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	10,760	10,760
<b>FUND BALANCE, BEGINNING</b>	<u>62,159</u>	<u>62,159</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 62,159</u>	<u>\$ 72,919</u>	<u>\$ 10,760</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ 3,000	\$ 10,882	\$ 7,882
Other	<u>340,000</u>	<u>368,650</u>	<u>28,650</u>
Total revenues	<u>343,000</u>	<u>379,532</u>	<u>36,532</u>
<b>EXPENDITURES</b>			
General government:			
Other	<u>343,000</u>	<u>-</u>	<u>343,000</u>
Total expenditures	<u>343,000</u>	<u>-</u>	<u>343,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	379,532	379,532
<b>FUND BALANCE, BEGINNING</b>	<u>1,463,847</u>	<u>1,463,847</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,463,847</u>	<u>\$ 1,843,379</u>	<u>\$ 379,532</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Fire code fees	\$ 37,000	\$ 55,495	\$ 18,495
Total revenues	<u>37,000</u>	<u>55,495</u>	<u>18,495</u>
<b>EXPENDITURES</b>			
Public safety:			
Other	<u>37,000</u>	<u>18,368</u>	<u>18,632</u>
Total expenditures	<u>37,000</u>	<u>18,368</u>	<u>18,632</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	37,127	37,127
<b>FUND BALANCE, BEGINNING</b>	<u>17,992</u>	<u>17,992</u>	-
<b>FUND BALANCE, ENDING</b>	<u>\$ 17,992</u>	<u>\$ 55,119</u>	<u>\$ 37,127</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
Public safety:			
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-
<b>FUND BALANCE, BEGINNING</b>	<u>13</u>	<u>13</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	\$ <u><u>13</u></u>	\$ <u><u>13</u></u>	\$ <u><u>-</u></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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 300,000	\$ 290,269	\$ ( 9,731)
Other	-	14,908	14,908
Interest earnings	-	2,464	2,464
Total revenues	<u>300,000</u>	<u>307,641</u>	<u>7,641</u>
<b>EXPENDITURES</b>			
Legal:			
Other	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total expenditures	<u>300,000</u>	<u>-</u>	<u>300,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	307,641	307,641
<b>FUND BALANCE, BEGINNING</b>	<u>201,662</u>	<u>201,662</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 201,662</u>	<u>\$ 509,303</u>	<u>\$ 307,641</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, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Other	\$ 8,000	\$ -	\$( 8,000)
Total revenues	<u>8,000</u>	<u>-</u>	<u>( 8,000)</u>
<b>EXPENDITURES</b>			
Judicial:			
Other	<u>8,000</u>	<u>3,400</u>	<u>4,600</u>
Total expenditures	<u>8,000</u>	<u>3,400</u>	<u>4,600</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>( 3,400)</u>	<u>( 3,400)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total other financing sources (uses)	<u>-</u>	<u>2,000</u>	<u>2,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	( 1,400)	( 1,400)
<b>FUND BALANCE, BEGINNING</b>	<u>1,250</u>	<u>1,250</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,250</u>	<u>\$( 150)</u>	<u>\$( 1,400)</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 2,117,000	\$ 2,356,321	\$ 239,321
Interest earnings	<u>3,900</u>	<u>10,099</u>	<u>6,199</u>
Total revenues	<u>2,120,900</u>	<u>2,366,420</u>	<u>245,520</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	2,100,000	2,100,000	-
Other debt service	<u>20,900</u>	<u>803</u>	<u>20,097</u>
Total expenditures	<u>2,120,900</u>	<u>2,100,803</u>	<u>20,097</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	265,617	265,617
<b>FUND BALANCE, BEGINNING</b>	<u>733,829</u>	<u>733,829</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 733,829</u>	<u>\$ 999,446</u>	<u>\$ 265,617</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 3,791,488	\$ 4,217,780	\$ 426,292
Interest earnings	<u>12,000</u>	<u>30,569</u>	<u>18,569</u>
Total revenues	<u>3,803,488</u>	<u>4,248,349</u>	<u>444,861</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	1,680,000	2,700,000	( 1,020,000)
Interest	2,123,488	1,048,746	1,074,742
Bond issuance costs	<u>-</u>	<u>591,188</u>	<u>( 591,188)</u>
Total expenditures	<u>3,803,488</u>	<u>4,339,934</u>	<u>( 536,446)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>( 91,585)</u>	<u>( 91,585)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Refunding bonds issued	-	41,555,991	41,555,991
Payment to refunded bond escrow agent	<u>-</u>	<u>( 40,964,803)</u>	<u>( 40,964,803)</u>
Total other financing sources (uses)	<u>-</u>	<u>591,188</u>	<u>591,188</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	499,603	499,603
<b>FUND BALANCE, BEGINNING</b>	<u>601,658</u>	<u>601,658</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 601,658</u>	<u>\$ 1,101,261</u>	<u>\$ 499,603</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest	\$ <u>400</u>	\$ <u>1,155</u>	\$ <u>755</u>
Total revenues	<u>400</u>	<u>1,155</u>	<u>755</u>
<b>EXPENDITURES</b>			
Capital outlay:			
Right-of-way purchase	<u>400</u>	<u>-</u>	<u>400</u>
Total expenditures	<u>400</u>	<u>-</u>	<u>400</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	1,155	1,155
<b>FUND BALANCE, BEGINNING</b>	<u>120,547</u>	<u>120,547</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	\$ <u><u>120,547</u></u>	\$ <u><u>121,702</u></u>	\$ <u><u>1,155</u></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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 20,000	\$ 19,958	\$( 42)
Interest earnings	-	633	633
Other	-	12,087	12,087
Total revenues	<u>20,000</u>	<u>32,678</u>	<u>12,678</u>
<b>EXPENDITURES</b>			
Capital outlay:			
Right-of-way purchase	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	32,678	32,678
<b>FUND BALANCE, BEGINNING</b>	<u>103,082</u>	<u>103,082</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 103,082</u>	<u>\$ 135,760</u>	<u>\$ 32,678</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, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Interest earnings	\$ 4,200	\$ 11,461	\$ 7,261
Total revenues	<u>4,200</u>	<u>11,461</u>	<u>7,261</u>
<b>EXPENDITURES</b>			
Other	<u>4,200</u>	<u>-</u>	<u>4,200</u>
Total expenditures	<u>4,200</u>	<u>-</u>	<u>4,200</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	11,461	11,461
<b>FUND BALANCE, BEGINNING</b>	<u>1,195,877</u>	<u>1,195,877</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,195,877</u>	<u>\$ 1,207,338</u>	<u>\$ 11,461</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ <u>200</u>	\$ <u>645</u>	\$ <u>445</u>
Total revenues	<u>200</u>	<u>645</u>	<u>445</u>
<b>EXPENDITURES</b>			
Other	<u>200</u>	<u>-</u>	<u>200</u>
Total expenditures	<u>200</u>	<u>-</u>	<u>200</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	645	645
<b>FUND BALANCE, BEGINNING</b>	<u>67,322</u>	<u>67,322</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	\$ <u>67,322</u>	\$ <u>67,967</u>	\$ <u>645</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, 2017**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ <u>500</u>	\$ <u>1,777</u>	\$ <u>1,277</u>
Total revenues	<u>500</u>	<u>1,777</u>	<u>1,277</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>-</u>	<u>500</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	1,777	1,777
<b>FUND BALANCE, BEGINNING</b>	<u>185,394</u>	<u>185,394</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	\$ <u>185,394</u>	\$ <u>187,171</u>	\$ <u>1,777</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, 2017**

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Permanent improvement taxes	\$ 300,000	\$ 290,646	\$( 9,354)
Interest earnings	100	442	342
Other	-	8,835	8,835
Total revenues	300,100	299,923	( 177)
<b>EXPENDITURES</b>			
General Government:			
Other	200,100	330,170	( 130,070)
Capital outlay	100,000	19,949	80,051
Total expenditures	300,100	350,119	( 50,019)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	( 50,196)	( 50,196)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Total other financing sources (uses)	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	( 50,196)	( 50,196)
<b>FUND BALANCE, BEGINNING</b>	314,172	314,172	-
<b>FUND BALANCE, ENDING</b>	\$ 314,172	\$ 263,976	\$( 50,196)

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**ROAD IMPROVEMENT FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 250,000	\$ 227,716	\$( 22,284)
Interest earnings	<u>-</u>	<u>1,083</u>	<u>1,083</u>
Total revenues	<u>250,000</u>	<u>228,799</u>	<u>( 21,201)</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	<u>250,000</u>	<u>27,278</u>	<u>222,722</u>
Total expenditures	<u>250,000</u>	<u>27,278</u>	<u>222,722</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	201,521	201,521
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ 201,521</u>	<u>\$ 201,521</u>

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# **AGENCY FUNDS**

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# **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, 2017**

	Balance September 30, 2016	Additions	Deductions	Balance September 30, 2017
<b><u>COUNTY TREASURER</u></b>				
Assets:				
Cash and investments	\$ 1,061,094	\$ 6,603,079	\$ 6,225,429	\$ 1,438,744
Total assets	<u>\$ 1,061,094</u>	<u>\$ 6,603,079</u>	<u>\$ 6,225,429</u>	<u>\$ 1,438,744</u>
Liabilities:				
Due to beneficiaries	\$ 1,061,094	\$ 6,603,079	\$ 6,225,429	\$ 1,438,744
Total liabilities	<u>\$ 1,061,094</u>	<u>\$ 6,603,079</u>	<u>\$ 6,225,429</u>	<u>\$ 1,438,744</u>
<b><u>TAX COLLECTOR</u></b>				
Assets:				
Cash	\$ 3,293,683	\$ 325,304,590	\$ 325,621,195	\$ 2,977,078
Total assets	<u>\$ 3,293,683</u>	<u>\$ 325,304,590</u>	<u>\$ 325,621,195</u>	<u>\$ 2,977,078</u>
Liabilities:				
Due to other governments	\$ 3,277,731	\$ 325,304,590	\$ 325,621,195	\$ 2,961,126
Due to beneficiaries	<u>15,952</u>	<u>-</u>	<u>-</u>	<u>15,952</u>
Total liabilities	<u>\$ 3,293,683</u>	<u>\$ 325,304,590</u>	<u>\$ 325,621,195</u>	<u>\$ 2,977,078</u>
<b><u>COUNTY ATTORNEY</u></b>				
Assets:				
Cash	\$ 88,423	\$ 656,425	\$ 644,507	\$ 100,341
Total assets	<u>\$ 88,423</u>	<u>\$ 656,425</u>	<u>\$ 644,507</u>	<u>\$ 100,341</u>
Liabilities:				
Due to beneficiaries	\$ 88,423	\$ 656,425	\$ 644,507	\$ 100,341
Total liabilities	<u>\$ 88,423</u>	<u>\$ 656,425</u>	<u>\$ 644,507</u>	<u>\$ 100,341</u>

**ELLIS COUNTY, TEXAS**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Balance September 30, 2016	Additions	Deductions	Balance September 30, 2017
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>SHERIFF</u></b>				
Assets:				
Cash	\$ 118,792	\$ 2,435,171	\$ 2,434,236	\$ 119,727
Total assets	<u>\$ 118,792</u>	<u>\$ 2,435,171</u>	<u>\$ 2,434,236</u>	<u>\$ 119,727</u>
Liabilities:				
Due to beneficiaries	\$ 118,792	\$ 2,435,171	\$ 2,434,236	\$ 119,727
Total liabilities	<u>\$ 118,792</u>	<u>\$ 2,435,171</u>	<u>\$ 2,434,236</u>	<u>\$ 119,727</u>
<b><u>DISTRICT CLERK</u></b>				
Assets:				
Cash	\$ 2,115,655	\$ 793,049	\$ 1,119,419	\$ 1,789,285
Total assets	<u>\$ 2,115,655</u>	<u>\$ 793,049</u>	<u>\$ 1,119,419</u>	<u>\$ 1,789,285</u>
Liabilities:				
Due to beneficiaries	\$ 2,115,655	\$ 793,049	\$ 1,119,419	\$ 1,789,285
Total liabilities	<u>\$ 2,115,655</u>	<u>\$ 793,049</u>	<u>\$ 1,119,419</u>	<u>\$ 1,789,285</u>
<b><u>COUNTY CLERK</u></b>				
Assets:				
Cash	\$ 6,595,763	\$ 3,715,343	\$ 6,195,224	\$ 4,115,882
Total assets	<u>\$ 6,595,763</u>	<u>\$ 3,715,343</u>	<u>\$ 6,195,224</u>	<u>\$ 4,115,882</u>
Liabilities:				
Due to beneficiaries	\$ 6,595,763	\$ 3,715,343	\$ 6,195,224	\$ 4,115,882
Total liabilities	<u>\$ 6,595,763</u>	<u>\$ 3,715,343</u>	<u>\$ 6,195,224</u>	<u>\$ 4,115,882</u>

**ELLIS COUNTY, TEXAS**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

(Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Balance September 30, 2016	Additions	Deductions	Balance September 30, 2017
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>JUSTICE OF THE PEACE</u></b>				
Assets:				
Cash	\$ 32,711	\$ 226,238	\$ 218,843	\$ 40,106
Total assets	<u>\$ 32,711</u>	<u>\$ 226,238</u>	<u>\$ 218,843</u>	<u>\$ 40,106</u>
Liabilities:				
Due to other governments	\$ 32,711	\$ 226,238	\$ 218,843	\$ 40,106
Total liabilities	<u>\$ 32,711</u>	<u>\$ 226,238</u>	<u>\$ 218,843</u>	<u>\$ 40,106</u>
 <b><u>JUVENILE PROBATION AND CORRECTIONS</u></b>				
Assets:				
Cash and investments	\$ 1,168,445	\$ 3,248,818	\$ 3,579,040	\$ 838,223
Total assets	<u>\$ 1,168,445</u>	<u>\$ 3,248,818</u>	<u>\$ 3,579,040</u>	<u>\$ 838,223</u>
Liabilities:				
Due to beneficiaries	\$ 850,529	\$ 3,156,732	\$ 3,169,038	\$ 838,223
Due to county	317,916	92,086	410,002	-
Total liabilities	<u>\$ 1,168,445</u>	<u>\$ 3,248,818</u>	<u>\$ 3,579,040</u>	<u>\$ 838,223</u>
 <b><u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u></b>				
Assets:				
Cash and investments	\$ 982,023	\$ 2,018,818	\$ 2,173,214	\$ 827,627
Total assets	<u>\$ 982,023</u>	<u>\$ 2,018,818</u>	<u>\$ 2,173,214</u>	<u>\$ 827,627</u>
Liabilities:				
Due to beneficiaries	\$ 982,023	\$ 2,018,818	\$ 2,173,214	\$ 827,627
Total liabilities	<u>\$ 982,023</u>	<u>\$ 2,018,818</u>	<u>\$ 2,173,214</u>	<u>\$ 827,627</u>

**ELLIS COUNTY, TEXAS**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**(Continued)**

**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Balance September 30, 2016	Additions	Deductions	Balance September 30, 2017
<b><u>TOTAL - ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and investments	\$ <u>15,456,589</u>	\$ <u>345,001,531</u>	\$ <u>348,211,107</u>	\$ <u>12,247,013</u>
Total assets	\$ <u><u>15,456,589</u></u>	\$ <u><u>345,001,531</u></u>	\$ <u><u>348,211,107</u></u>	\$ <u><u>12,247,013</u></u>
Liabilities:				
Due to other governments	\$ 3,310,442	\$ 325,530,828	\$ 325,840,038	\$ 3,001,232
Due to county	317,916	92,086	410,002	-
Due to beneficiaries	<u>11,828,231</u>	<u>19,378,617</u>	<u>21,961,067</u>	<u>9,245,781</u>
Total liabilities	\$ <u><u>15,456,589</u></u>	\$ <u><u>345,001,531</u></u>	\$ <u><u>348,211,107</u></u>	\$ <u><u>12,247,013</u></u>

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# **STATISTICAL SECTION**

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## **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.

<b>Contents</b>	<b>Page</b>
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.	118
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources.	124
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.	129
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.	132
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.	134

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

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**TABLE 1**

**ELLIS COUNTY, TEXAS**  
**NET POSITION BY COMPONENT**  
**(Unaudited)**  
**LAST TEN FISCAL YEARS**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
Net investment in										
capital assets	\$ 7,037,029	\$ 13,138,945	\$ 15,185,935	\$ 19,964,231	\$ 20,020,454	\$ 20,916,060	\$ 21,185,185	\$ 23,768,768	\$ 24,590,631	\$ 26,508,311
Restricted	1,939,499	2,486,180	2,316,833	7,694,058	7,726,619	8,239,636	8,334,257	8,515,731	10,373,180	13,107,959
Unrestricted	<u>28,951,526</u>	<u>23,232,954</u>	<u>21,694,182</u>	<u>10,672,310</u>	<u>10,750,738</u>	<u>11,548,658</u>	<u>11,493,959</u>	<u>8,084,146</u>	<u>9,799,667</u>	<u>9,082,489</u>
Total governmental activities net position	<u>\$ 37,928,054</u>	<u>\$ 38,858,079</u>	<u>\$ 39,196,950</u>	<u>\$ 38,330,599</u>	<u>\$ 38,497,811</u>	<u>\$ 40,704,354</u>	<u>\$ 41,013,401</u>	<u>\$ 40,368,645</u>	<u>\$ 44,763,478</u>	<u>\$ 48,698,759</u>

TABLE 2

## ELLIS COUNTY, TEXAS

## CHANGES IN NET POSITION

(Unaudited)

LAST TEN FISCAL YEARS<sup>1</sup>

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>EXPENSES</b>										
Governmental activities:										
General government	\$11,027,372	\$12,576,295	\$12,521,992	\$13,621,198	\$12,646,463	\$12,417,075	\$13,424,500	\$14,107,098	\$14,549,324	\$16,387,181
Judicial	5,242,394	5,505,751	5,586,861	5,565,386	5,655,574	5,919,050	6,106,470	6,915,022	6,935,628	7,620,975
Public safety	17,125,896	17,957,887	18,169,820	19,288,492	19,371,604	20,049,301	20,577,661	20,192,070	21,233,512	22,613,762
Health and welfare	1,869,806	1,995,092	1,599,566	1,216,930	1,265,966	1,179,311	1,621,603	1,724,987	1,952,247	2,168,973
Conservation	196,106	189,700	184,818	192,434	190,068	194,076	188,110	196,292	203,102	224,764
Roads and highways	7,474,568	8,621,000	8,632,387	8,088,420	8,306,733	8,211,435	8,484,824	9,086,753	8,607,429	9,022,986
Community Development	-	-	-	-	-	-	19,305	77,699	129,938	-
Interest on long-term debt	3,398,336	3,236,353	3,131,237	2,958,767	2,745,033	2,673,882	2,555,034	2,476,765	2,386,505	1,769,231
Total expenses	\$ 46,334,478	\$ 50,082,078	\$ 49,826,681	\$ 50,931,627	\$ 50,181,441	\$ 50,644,130	\$ 52,977,507	\$ 54,776,686	\$ 55,997,685	\$ 59,807,872
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Fees, fines and charges for services:										
General government	\$ 3,207,150	\$ 2,840,425	\$ 2,873,269	\$ 2,659,585	\$ 2,872,892	\$ 3,084,879	\$ 3,363,159	\$ 3,815,288	\$ 3,824,960	\$ 3,587,594
Judicial	2,324,047	2,266,515	1,923,763	1,924,482	1,903,553	2,516,595	2,008,728	1,946,888	1,939,840	2,303,718
Public safety	663,817	650,674	605,550	679,354	709,275	771,412	582,809	631,212	555,579	601,173
Health and welfare	-	-	-	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-	-	-
Roads and highways	2,214,945	2,272,425	2,288,106	2,292,524	2,209,169	2,299,763	2,136,949	2,182,704	2,253,540	2,327,875
Operating grants and contributions	1,132,539	1,408,369	662,432	516,274	784,232	577,083	714,450	793,486	1,362,293	343,761
Capital grants and contributions	-	-	-	30,350	-	-	-	558,000	-	-
Total governmental activities program revenues	9,542,498	9,438,408	8,353,120	8,102,569	8,479,121	9,249,732	8,806,095	9,927,578	9,936,212	9,164,121
<b>NET (EXPENSE) REVENUES</b>	<u>\$(36,791,980)</u>	<u>\$(40,643,670)</u>	<u>\$(41,473,561)</u>	<u>\$(42,829,058)</u>	<u>\$(41,702,320)</u>	<u>\$(41,394,398)</u>	<u>\$(44,171,412)</u>	<u>\$(44,849,108)</u>	<u>\$(46,061,473)</u>	<u>\$(50,643,751)</u>

Continued

## ELLIS COUNTY, TEXAS

### CHANGES IN NET POSITION

(Unaudited)

### LAST TEN FISCAL YEARS<sup>1</sup>

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Property taxes	\$ 36,056,133	\$ 38,644,038	\$ 39,347,184	\$ 39,420,596	\$ 40,361,150	\$ 41,231,497	\$ 42,466,495	\$ 44,390,800	\$ 48,016,357	\$ 51,615,060
Investment earnings	2,999,772	769,177	157,483	50,629	51,111	37,120	30,455	40,720	167,681	385,431
Loss on disposal of assets	-	-	-	-	-	402,282	-	-	-	-
Miscellaneous	<u>2,050,494</u>	<u>2,160,005</u>	<u>2,307,765</u>	<u>2,491,482</u>	<u>1,457,271</u>	<u>1,930,042</u>	<u>2,378,985</u>	<u>2,365,193</u>	<u>2,272,268</u>	<u>2,578,541</u>
Total general revenues	<u>\$ 41,106,399</u>	<u>\$ 41,573,220</u>	<u>\$ 41,812,432</u>	<u>\$ 41,962,707</u>	<u>\$ 41,869,532</u>	<u>\$ 43,600,941</u>	<u>\$ 44,875,935</u>	<u>\$ 46,796,713</u>	<u>\$ 50,456,306</u>	<u>\$ 54,579,032</u>
<b>Change in position before extraordinary items</b>	\$ 4,314,419	\$ 929,550	\$ 338,871	\$ (866,351)	\$ 167,212	\$ 2,206,543	\$ 704,523	\$ 1,947,605	\$ 4,394,833	\$ 3,935,281
Extraordinary items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 4,314,419</u>	<u>\$ 929,550</u>	<u>\$ 338,871</u>	<u>\$ ( 866,351)</u>	<u>\$ 167,212</u>	<u>\$ 2,206,543</u>	<u>\$ 704,523</u>	<u>\$ 1,947,605</u>	<u>\$ 4,394,833</u>	<u>\$ 3,935,281</u>
Prior period adjustment	<u>\$ -</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ ( 395,476)</u>	<u>\$ ( 2,592,361)</u>	<u>\$ -</u>	<u>\$ -</u>
										<i>Concluded</i>

Source: Comprehensive Annual Financial Report

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**TABLE 3**

**ELLIS COUNTY, TEXAS**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**(Unaudited)**  
**LAST TEN FISCAL YEARS**  
*(Modified accrual basis of accounting)*

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General fund										
Restricted for:										
Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,844
Assigned	-	-	-	-	610,757	-	-	-	-	-
Unreserved	8,731,805	8,195,164	7,771,665	-	-	-	-	-	-	-
Unassigned	-	-	-	8,208,008	8,668,112	11,208,144	13,137,890	14,905,774	18,268,547	20,088,069
Total general fund	\$ 8,731,805	\$ 8,195,164	\$ 7,771,665	\$ 8,208,008	\$ 9,278,869	\$ 11,208,144	\$ 13,137,890	\$ 14,905,774	\$ 18,268,547	\$ 20,160,913
Road and bridge fund										
Unreserved	\$ 3,692,602	\$ 3,462,937	\$ 2,599,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:										
Road and bridge	-	-	-	2,885,766	2,552,772	2,843,913	3,220,754	3,761,632	4,826,679	5,562,924
Total road & bridge	\$ 3,692,602	\$ 3,462,937	\$ 2,599,619	\$ 2,885,766	\$ 2,552,772	\$ 2,843,913	\$ 3,220,754	\$ 3,761,632	\$ 4,826,679	\$ 5,562,924
All other governmental funds										
Nonspendable:										
Prepaid items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,035	\$ -	\$ -	\$ -
Reserved for:										
Debt service	1,939,499	2,486,180	2,316,833	-	-	-	-	-	-	-
Unreserved										
Capital projects funds	63,149,058	33,482,154	7,942,736	-	-	-	-	-	-	-
Special revenue funds	2,337,017	2,712,183	2,755,363	-	-	-	-	-	-	-
Restricted for:										
Public Safety & LE	-	-	-	1,758,450	1,723,468	2,204,109	1,997,427	1,513,330	1,355,614	1,477,884
Technology and Security	-	-	-	37,193	59,771	66,353	99,562	140,858	189,333	316,102
Records Management	-	-	-	588,398	775,459	961,747	1,303,384	1,776,880	2,370,968	2,944,277
Other Statutorily Rest.	-	-	-	25,273	46,415	65,689	48,141	79,562	295,099	608,859
Debt Service	-	-	-	2,398,978	2,534,907	2,097,825	1,664,989	1,243,469	1,335,487	2,100,707
Assigned for:										
Capital Projects	-	-	-	4,724,569	4,240,903	4,101,487	3,659,808	2,076,701	1,986,394	2,185,435
Total other government funds	\$ 67,425,574	\$ 38,680,517	\$ 13,014,932	\$ 9,532,861	\$ 9,380,923	\$ 9,497,210	\$ 8,782,346	\$ 6,830,800	\$ 7,532,895	\$ 9,633,264

Source: Comprehensive Annual Financial Report

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

**TABLE 4**

**ELLIS COUNTY, TEXAS**

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>REVENUES</b>										
Property Taxes	\$ 35,931,673	\$ 38,869,215	\$ 39,409,397	\$ 39,487,352	\$ 40,374,623	\$ 41,244,893	\$ 42,504,606	\$ 44,317,694	\$ 47,932,825	\$ 51,597,846
Intergovernmental	1,132,717	1,498,727	638,103	545,630	786,116	544,152	715,145	1,349,557	1,362,795	343,980
License & Permits	2,214,945	2,171,078	2,267,653	2,183,660	2,106,952	2,205,257	2,130,728	2,193,111	2,253,540	2,320,375
Fees of Office	4,148,627	3,858,318	3,765,194	3,658,367	3,812,980	3,990,280	4,302,451	4,700,295	4,864,292	4,776,250
Fines & Forfeitures	2,298,259	2,135,013	1,723,555	1,655,636	1,628,557	2,367,016	1,559,185	1,694,795	1,396,963	1,683,243
Interest	2,999,772	769,177	157,483	50,629	51,111	37,120	30,455	40,720	167,681	385,431
Other	2,050,494	2,160,005	2,337,888	2,616,684	1,579,948	2,127,043	2,428,561	2,408,414	2,295,739	2,611,430
Total revenues	<u>50,776,487</u>	<u>51,461,533</u>	<u>50,299,273</u>	<u>50,197,958</u>	<u>50,340,287</u>	<u>52,515,761</u>	<u>53,671,131</u>	<u>56,704,586</u>	<u>60,273,835</u>	<u>63,718,555</u>
<b>EXPENDITURES</b>										
General Government	10,557,978	11,790,452	12,696,707	12,161,251	10,972,028	10,701,581	11,727,351	12,790,588	12,185,089	14,289,272
Judicial	5,177,314	5,386,006	5,579,419	5,521,144	5,567,857	5,825,557	6,001,764	6,815,116	6,697,097	7,128,963
Public Safety	16,776,899	17,375,345	17,888,656	17,781,056	17,269,298	18,555,235	18,343,595	17,955,288	18,885,949	20,277,280
Health & Welfare	1,864,410	1,989,696	1,599,566	1,216,930	1,265,966	1,179,311	1,621,603	1,724,987	1,952,247	2,163,272
Conservation	189,595	182,587	181,572	187,171	189,848	194,331	188,569	194,736	201,966	220,511
Road & Bridge	7,216,815	8,354,654	8,642,883	7,588,925	8,396,593	8,113,125	8,240,958	8,627,467	8,782,709	9,226,142
Community Development	-	-	-	-	-	-	19,305	77,699	129,938	-
Capital Outlay	5,737,209	30,100,343	24,712,424	2,996,442	441,873	256,151	80,316	2,401,137	482,981	19,949
Debt Service										
Principal	2,848,629	2,923,749	4,660,898	3,102,421	3,225,000	3,420,000	3,605,000	3,704,035	3,808,771	4,878,005
Interest	2,824,200	3,038,471	2,924,550	2,749,699	2,486,061	2,350,116	2,250,947	2,156,252	2,074,683	1,051,860
Bond issuance costs	-	-	-	-	-	-	-	-	-	591,188
Total expenditures	<u>53,193,049</u>	<u>81,141,303</u>	<u>78,886,675</u>	<u>53,305,039</u>	<u>49,814,524</u>	<u>50,595,407</u>	<u>52,079,408</u>	<u>56,447,305</u>	<u>55,201,430</u>	<u>59,846,442</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (2,416,562)	\$ (29,679,770)	\$ (28,587,402)	\$ (3,107,081)	\$ 525,763	\$ 1,920,354	\$ 1,591,723	\$ 257,281	\$ 5,072,405	\$ 3,872,113

*Continued*

**ELLIS COUNTY, TEXAS**

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>OTHER FINANCING SOURCES (USES)</b>										
Sale of Capital Assets	\$ -	\$ -	\$ -	\$ 347,500	\$ -	\$ 416,349	\$ -	\$ -	\$ -	\$ -
Transfers in	116,415	230,108	207,938	85,896	141,000	72,000	88,900	971,600	418,692	82,352
Transfers out	( 116,415)	( 230,108)	( 207,938)	( 85,896)	( 141,000)	( 72,000)	( 88,900)	( 971,600)	( 418,692)	( 82,352)
Bonds issued	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	1,635,000	-	5,485,000	-	-	-	-	37,600,000
Capital leases	-	168,407	-	-	-	-	-	99,935	57,510	265,679
Premium on bonds issued	-	-	-	-	-	-	-	-	-	3,955,991
Payment to escrow agent	-	-	-	-	( 5,424,834)	-	-	-	-	( 40,964,803)
Total other financing sources (uses)	-	168,407	1,635,000	347,500	60,166	416,349	-	99,935	57,510	856,867
<b>EXTRAORDINARY ITEMS</b>	-	-	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ ( 2,416,562)</u>	<u>\$ ( 29,511,363)</u>	<u>\$ ( 26,952,402)</u>	<u>\$ ( 2,759,581)</u>	<u>\$ 585,929</u>	<u>\$ 2,336,703</u>	<u>\$ 1,591,723</u>	<u>\$ 357,216</u>	<u>\$ 5,129,915</u>	<u>\$ 4,728,980</u>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<u>12.2%</u>	<u>11.9%</u>	<u>14.6%</u>	<u>11.9%</u>	<u>11.7%</u>	<u>11.8%</u>	<u>11.4%</u>	<u>10.5%</u>	<u>10.9%</u>	<u>10.3%</u>

*Concluded*

Source: Comprehensive Annual Financial Reports

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TABLE 5

## ELLIS COUNTY, TEXAS

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

<b>Tax Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Assessed Valuation</b>	<b>Total Direct Rate*</b>	<b>Estimated Actual Value</b>
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
2016	13,555,451,518	2,640,025,972	16,195,477,490	0.4136	16,195,477,490
2017	14,982,788,000	2,608,409,082	17,591,197,082	0.4136	17,591,197,082

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

TABLE 6

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

TAXING JURISDICTION	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b><u>DIRECT</u></b>										
COUNTY-WIDE:										
Ellis County	\$0.36009	\$0.360091	\$0.360091	\$0.380091	\$0.380091	\$0.380091	\$0.380091	\$0.380091	\$0.380091	\$0.359713
Farm to Market	0.03351	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508	0.033508
Total	0.393599	0.393599	0.393599	0.413599	0.413599	0.413599	0.413599	0.413599	0.413599	0.393221
<b><u>OVERLAPPING GOVERNMENTS</u></b>										
CITIES:										
Alma	-	-	-	-	-	-	-	-	0.250000	0.250000
Bardwell	0.185800	0.195000	0.219000	0.232000	0.251862	0.283560	0.296582	0.317670	0.336500	0.364098
Cedar Hill	0.641400	0.641400	0.067000	0.685880	0.695690	0.698760	0.698760	0.698760	0.698760	0.698760
Ennis	0.695000	0.695000	0.695000	0.695000	0.695000	0.695000	0.695000	0.669174	0.699000	0.710000
Ferris	0.650000	0.648087	0.687134	0.687134	0.687134	0.687134	0.687134	0.687134	0.687134	0.687134
Garrett	0.328803	0.356600	0.395259	0.427768	0.466566	0.445091	0.468793	0.500000	0.500000	0.493196
Glenn Heights	0.694360	0.739322	0.795000	0.795000	0.795000	0.795000	0.795000	0.793400	0.935530	0.885434
Grand Prairie	0.669998	0.669998	0.669998	0.669998	0.669998	0.669998	0.669998	0.669998	0.669998	0.669998
Italy	0.936728	0.934800	0.943573	0.964139	0.996060	1.011456	1.011600	0.974714	0.926327	0.906439
Mansfield	0.710000	0.710000	0.710000	0.710000	0.710000	0.710000	0.710000	0.710000	0.710000	0.710000
Maypearl	0.684396	0.688880	0.688756	0.778179	0.775978	0.830000	0.834661	0.594862	0.972183	0.905106
Midlothian	0.650000	0.650000	0.650000	0.650000	0.650000	0.658244	0.708244	0.708244	0.708244	0.708244
Milford	0.500000	0.505800	0.409146	0.430000	0.470000	0.500000	0.518596	0.510632	0.495113	0.500000
Oak Leaf	0.348544	0.355400	0.350785	0.354539	0.386480	0.386480	0.386480	0.386480	0.363867	0.340645
Ovilla	0.667997	0.667900	0.067460	0.663800	0.667500	0.671900	0.671900	0.700000	0.700000	0.680399
Palmer	0.629200	0.629200	0.629200	0.689500	0.689500	0.689500	0.689500	0.689500	0.689500	0.689500
Pecan Hill	0.300000	0.304700	0.311275	0.316551	0.321756	0.328544	0.319192	0.312110	0.324816	0.319359
Red Oak	0.635000	0.635000	0.649000	0.649000	0.649000	0.649000	0.649000	0.649000	0.649000	0.649000
Venus	0.801506	0.821506	0.841506	0.846975	0.900000	0.900000	0.893269	0.879918	0.879918	0.879918
Waxahachie	0.615000	0.611208	0.680000	0.680000	0.680000	0.680000	0.680000	0.680000	0.680000	0.680000
SCHOOL DISTRICTS:										
Avalon	1.09958	1.24613	1.23655	1.23280	1.23220	1.21100	1.22000	1.23000	1.23340	1.23340
Ennis	1.40000	1.51000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
Ferris	1.26970	1.27720	1.31785	1.30630	1.31000	1.31000	1.32500	1.35500	1.35500	1.35500
Frost	1.28500	1.25500	1.25500	1.25500	1.25500	1.25500	1.24040	1.23075	1.22080	1.17425
Italy	1.11105	1.24100	1.24100	1.24696	1.24696	1.24696	1.24696	1.58500	1.58497	1.58497
Maypearl	1.34000	1.35900	1.35900	1.35900	1.35900	1.34659	1.34600	1.34600	1.31700	1.31700
Midlothian	1.36750	1.39750	1.39750	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
Milford	1.19000	1.18830	1.17170	1.15840	1.17000	1.17000	1.17000	1.17000	1.17000	1.17000
Palmer	1.50000	1.27730	1.26761	1.27000	1.27000	1.27000	1.55000	1.53370	1.47500	1.47500
Red Oak	1.30000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000	1.54000
Waxahachie	1.36000	1.36000	1.42890	1.42890	1.42890	1.42890	1.42890	1.55390	1.55390	1.55390

Continued

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

TAXING JURISDICTION	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
SPECIAL DISTRICTS:										
EC ESD #1	0.073500	0.073500	0.073500	0.073500	0.077138	0.083333	0.089000	0.089000	0.089000	0.089000
EC ESD #2	0.070250	0.072290	0.084500	0.091000	0.095000	0.095000	0.095000	0.100000	0.100000	0.100000
EC ESD #3	0.030000	0.030000	0.030000	0.030000	0.030000	0.060000	0.060000	0.100000	0.100000	0.100000
EC ESD #4	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.100000	0.100000	0.100000
EC ESD #5	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000
EC ESD #6	0.060000	0.060000	0.060000	0.060000	0.050000	0.050000	0.050000	0.065000	0.075000	0.075000
EC ESD #7	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000	0.030000
EC ESD #8	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000	0.100000
EC ESD #9	0.030000	0.030000	0.030000	0.030000	0.030000	0.060000	0.060000	0.060000	0.060000	0.060000
Ellis Co.	0.030000	-	-	-	-	-	-	-	-	-
W C & ID										

*Concluded*

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

Source: Central Appraisal District of Ellis County

TABLE 7

## ELLIS COUNTY, TEXAS

**PRINCIPAL TAXPAYERS**  
**(Unaudited)**  
**SEPTEMBER 30, 2017**

Name	Type of Business	2017 Assessed Valuations	Percentage of Total Assessed Valuation	2008 Assessed Valuations	Percentage of Total Assessed Valuation
Midlothian Energy LP	Utility	\$ 401,377,030	2.28%	\$ 425,673,510	2.42%
Chaparral Steel Company	Steel Mill	191,741,930	1.09%	248,766,020	1.41%
TXI Operations, L.P.	Cement Plant	226,931,780	1.29%	258,049,880	1.47%
Walgreen's Company	Distribution Facility	154,013,940	0.88%	267,981,440	1.52%
Oncor Electric Delivery Company	Utility	133,491,550	0.76%	132,243,880	0.75%
HOLCIM (US), Inc.	Cement Plant	157,310,990	0.89%	221,237,020	1.26%
TRIUMPH Aerostructures LLC	Aircraft	224,240,350	1.27%	-	0.00%
Target	Distribution Facility	112,852,200	0.64%	116,583,200	0.66%
CVS Texas Distribution LP	Distribution Center	112,811,700	0.64%	100,941,900	0.57%
Dartco of Texas LTD LP	Manufacturing Facility	92,278,360	0.52%	104,555,410	0.59%
North Texas Cement Co	Cement Plant	97,195,240	0.55%	-	0.00%
Tractebel Power Co LP	Utility	97,657,230	0.56%	-	0.00%
Owens Corning Insulating Systems	Manufacturing Facility	73,521,640	0.42%	-	0.00%
Giraffe Properties LLC	Distribution Center	69,450,350	0.39%	-	0.00%
JTEKT Automotive Texas LP	Manufacturing Facility	62,623,990	0.36%	-	0.00%
		-	<u>0.00%</u>	-	<u>0.00%</u>
		<u>\$ 2,207,498,280</u>	<u>12.55%</u>	<u>\$ 1,876,032,260</u>	<u>10.66%</u>

Note: Total Assessed Valuation of \$ 17,591,197,082

Source: Ellis County Appraisal District



## ELLIS COUNTY, TEXAS

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

Fiscal Year	Total Tax Levy	Collected Within the Fiscal Year of the Levy			Total Collections to Date		
		Current Tax Collections	% of Levy Collected In Fiscal Year	Collections In Subsequent Years	Total Tax Collections	% of Total Tax Collection To Tax Levy	
2008	* \$ 35,334,581	\$ 34,609,030	97.95%	\$ 698,232	\$ 35,307,262	99.92%	
2009	* 38,175,425	37,430,852	98.05%	702,028	38,132,880	99.89%	
2010	* 38,756,643	38,126,672	98.37%	572,482	38,699,154	99.85%	
2011	* 38,662,256	38,154,681	98.69%	424,508	38,579,189	99.79%	
2012	* 40,514,980	39,930,918	98.56%	473,642	40,404,560	99.73%	
2013	* 40,749,276	40,260,285	98.80%	363,130	40,623,415	99.69%	
2014	* 41,834,674	41,422,425	99.01%	266,433	41,688,858	99.65%	
2015	* 43,650,157	43,290,755	99.18%	148,440	43,439,195	99.52%	
2016	* 47,182,235	46,743,059	99.07%	227,743	46,970,802	99.55%	
2017	* 48,491,514	48,098,255	99.19%	-	48,098,255	99.19%	

\* Does not include Tax Increment Reinvestment Zone levy and collection

TABLE 9

## ELLIS COUNTY, TEXAS

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

<b>Fiscal Year</b>	<b>Population</b>	<b>Assessed Values</b>	<b>General Bonded Debt</b>	<b>Less Amount Available in Debt Service Fund</b>	<b>Net Bonded Debt</b>	<b>Ratio of Bonded Debt to Assessed Values</b>	<b>Net Bonded Debt Per Capita</b>	<b>Ratio of Bonded Debt to Personal Income</b>
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	159,317	15,194,825,434	49,208,483	1,243,469	47,965,014	0.32%	301.07	0.80%
2016	168,499	16,195,477,490	45,753,171	1,335,487	44,417,684	0.27%	263.61	0.70%
2017	168,499	17,591,197,082	43,264,638	2,100,707	41,163,931	0.23%	244.30	0.65%

## 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.

TABLE 10

## ELLIS COUNTY, TEXAS

**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**(Unaudited)**  
**SEPTEMBER 30, 2017**

<u>Taxing Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Percentage Applicable To Named Government</u>	<u>Overlapping Funded Net Debt</u>
CITIES:			
Ennis	\$ 45,370,000	100.00%	45,370,000
Ferris	2,005,000	93.67%	1,878,084
Italy	6,180,000	100.00%	6,180,000
Maypearl	1,473,000	100.00%	1,473,000
Midlothian	63,829,922	100.00%	63,829,922
Milford	-	100.00%	-
Ovilla	5,060,000	91.80%	4,645,080
Palmer	905,000	100.00%	905,000
Red Oak	29,166,000	100.00%	29,166,000
Venus	1,100,000	18.20%	200,200
Waxahachie	132,775,000	100.00%	132,775,000
COUNTY-LINE CITIES:			
Cedar Hill	73,670,000	2.68%	1,974,356
Glenn Heights	16,990,000	29.80%	5,063,020
Grand Prairie	232,620,000	0.13%	302,406
Mansfield	127,860,000	0.25%	319,650
SCHOOL DISTRICTS:			
Avalon ISD	905,000	100.00%	905,000
Italy ISD	12,725,000	100.00%	12,725,000
Maypearl ISD	14,398,448	100.00%	14,398,448
Midlothian ISD	293,696,382	100.00%	293,696,382
Palmer ISD	18,720,000	100.00%	18,720,000
Red Oak ISD	101,126,490	100.00%	101,126,490
Waxahachie ISD	228,173,180	100.00%	228,173,180
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	124,045,588	98.67%	122,395,782
Ferris ISD	28,192,801	96.27%	27,141,210
Frost ISD	547,000	3.73%	20,403
Milford ISD	-	70.20%	-
TOTAL NET OVERLAPPING DEBT			1,113,383,612
Ellis County			43,481,051
TOTAL DIRECT AND OVERLAPPING DEBT			1,156,864,663
TOTAL DIRECT AND OVERLAPPING DEBT PER CAPITA			6,866
TOTAL DIRECT AND OVERLAPPING DEBT % of A.V.			8.20%

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

Source: Texas Municipal Reports

ELLIS COUNTY, TEXAS

COMPUTATION OF LEGAL DEBT MARGIN  
(Unaudited)  
September 30, 2017

Assessed Value of Real Property	\$ 14,982,788,000
Assessed Value of Personal and Other Property	<u>2,608,409,082</u>
Total Assessed Value	<u>\$ 17,591,197,082</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	\$ 3,745,697,000
Amount of Debt Applicable to Debt Limit:	
Debt Limit:	
Total Bonded Debt Applicable	43,264,638
Less: Assets in Debt Service Fund available for payment of principal	<u>2,100,707</u>
	<u>41,163,931</u>
<b>Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution</b>	<u>\$ 3,704,533,069</u>

## ELLIS COUNTY, TEXAS

**DEMOGRAPHIC STATISTICS**  
**(Unaudited)**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Personal Income (thousands of dollars)</b>	<b>(2) Personal Income</b>	<b>(3) Median Age</b>	<b>(4) School Enrollment</b>	<b>(5) Unemployment Rate</b>
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%
2016	168,499	6,697,329	39,747	35.5	36,835	4.1%
2017	168,499	6,755,810	40,094	35.5	36,835	3.2%

## Data Sources:

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

ELLIS COUNTY, TEXAS

PRINCIPAL EMPLOYERS  
(Unaudited)  
CURRENT YEAR

<u>Employer</u>	<u>2017</u>	
	<u>Employees</u>	<u>% of Total County Employment</u>
Waxahachie ISD	1,730	2.32%
Wal-Mart Supercenters	1,177	1.58%
Midlothian ISD	1,107	1.48%
Gerdau Steel	861	1.15%
Walgreen's Distribution Center	836	1.12%
Red Oak ISD	807	1.08%
Ennis ISD	719	0.96%
Dart Container Corp.	690	0.92%
Baylor Scott&White at Waxahachie	555	0.74%
Ellis County Government	<u>525</u>	<u>0.70%</u>
Total	<u>9,007</u>	<u>12.06%</u>
Total County Employment	74,703	

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

\* The information for principal employers from nine years ago is unavailable.

## ELLIS COUNTY, TEXAS

**CAPITAL ASSET STATISTICS BY FUNCTION**  
**2017**  
**(unaudited)**

Function/Program	2012	2013	2014	2015	2016	2017
General government						
Number of Courthouses	2	2	2	2	2	2
Number of Sub-Courthouses	3	3	3	3	3	3
Judicial						
District Courtrooms	2	2	2	3	3	3
County Ct. @ Law Courtrooms	2	2	2	2	2	2
Juvenile Courtrooms	1	1	1	1	1	1 *
Justice Courts	4	4	4	4	4	4
Public safety						
Number of Jails	1	1	1	1	1	1
Bed Capacity of Jail	868	868	868	868	868	868
Health and welfare						
Number of Offices	2	2	2	2	2	2
Conservation						
Number of Offices	1	1	1	1	1	1
Roads and highways						
Number of Bridges	165	165	165	165	165	165
Miles of Hard Surface Road	786	786	786	786	786	786
Miles of Gravel Road	164	164	164	164	164	164

Source: Ellis County Internal Department Reports

\* Shared with District Court

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

TABLE 15

**ELLIS COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**(Unaudited)**  
**LAST NINE FISCAL YEARS**

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Government</b>									
Number of A/P Transactions	18,072	18,492	16,946	15,611	15,195	15,049	16,199	15,672	16,147
Flood Plain/Building Permits	558	553	513	636	682	989	1,264	969	1,160
Aerobic Septic Permits	244	180	193	225	290	418	452	525	509
Other Septic Permits	129	19	34	201	208	221	191	780	86
Nuisance Complaints	801	569	765	705	802	705	735	605	634
New Subdivisions	21	13	14	21	27	31	51	43	41
Number of Employees						175	154	183	166 *
<b>Judicial</b>									
Hot Check cases									
Number of checks processed	1,286	1,254	1,051	1,080	612	686	427	380	331
Number of theft by check cases filed	200	190	146	139	86	52	32	17	17
Number of employees						26	33	39	38 *
<b>Public Safety</b>									
Number of 911 calls received	32,792	19,299	32,325	28,884	36,118	32,707	30,297	40,321	33,311
Average Jail daily population	347	320	359	334	373	425	452	465	497
Jail bookings	5,993	5,693	5,682	5,131	5,279	4,870	4,742	4,740	5,136
Jail releases	6,039	5,365	5,703	5,178	5,451	4,798	4,666	4,752	5,070
Jail inmates at September 30	302	350	350	357	422	458	502	464	527
Number of employees						212	223	230	241 *
<b>Transportation</b>									
Roadway resurfacing (miles)	132.0	121.1	119.5	99.2	110.7	86.6	81.6	88.1	133.8
Mowing along roadways (equipment miles)	4,091	1,938	3,728	4,184	3,432	3,458	2,896	2,510	2,142
Ditch and culvert cleaning (miles)	102	99	90	139	121	47	81	159	191
Number of employees						62	62	62	66 *
<b>Conservation</b>									
Number of people served in programs	121,592	88,680	134,686	163,065	176,986	112,136	101,665	87,176	87,176
Number of employees						2	2	2	8 *
<b>Health and Welfare</b>									
Number of applications filed	573	880	893	1,009	839	337	353	372	354
Number of cases approved	94	182	129	593	544	224	161	172	185
Number of employees						1	1	2	2 *

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

Numbers prior to 2007 are not available

Data obtained from internal Ellis County departmental records.

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.



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