

**ELLIS COUNTY, TEXAS**  
**Comprehensive Annual Financial**  
**Report**

**For the Year Ended**  
**September 30, 2003**

**Prepared by: Ellis County Auditor's Office**

**ELLIS COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
SEPTEMBER 30, 2003**

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# INTRODUCTORY SECTION



# ELLIS COUNTY AUDITOR'S OFFICE

Michael S. Navarro, CPA  
County Auditor

Yvonne W. Odom  
1st Assistant

Barba Burnett  
Assistant

Mary Bridges  
Assistant

May 23, 2004

Honorable District Judges of Ellis County and

Honorable Members of the Ellis County Commissioners Court:

As prescribed by Local Government Code Section 114.025 of the State of Texas, the Comprehensive Annual Financial Report of the government of Ellis County, Texas for the fiscal year ended September 30, 2003 is hereby submitted. These general purpose financial statements are the responsibility of the County's management. It is my belief that the data, as presented, is accurate in all material aspects; that it is presented in a manner to fairly set forth the financial position and results of operations of the County; and that all disclosures necessary to enable the readers to gain the maximum understanding of the County's financial affairs have been included.

The Comprehensive Annual Financial Report is presented in three sections; introductory, financial, and statistical. The introductory section includes this transmittal letter, a copy of the Certificate of Achievement, an organizational chart of the County, and a directory of principal officials. The financial section includes the independent auditors' report, management's discussion and analysis (MD&A), and the basic financial statements including notes thereto which present an overview of the County's financial operations, and more detailed combining and supplementary statements. The basic financial statements include the government-wide financial statements that are presented for the first time. In addition, the fund financial statements present financial information of each of the County's major funds as well as non-major funds, fiduciary funds, and other funds. The statistical section includes unaudited data depicting certain financial history of the county for the past ten years and demographic information.

These financial statements represent a substantial change from the prior year's format and accounting methodology. This year's CAFR incorporates the new financial reporting requirements established by the Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements – and Management's Discussion and analysis – for State and Local Governments as amended by GASB Statement No. 37. The implementation of GASB 34 significantly modifies the content of the CAFR from the previous year. The County is required to provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Mailing Address:

101 W. Main, Suite 301  
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### **Financial Information**

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognized that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

### **Budgeting**

The County Judge, the Budget Officer, prepares the County's budget with the assistance of the County Auditor's office. Each department submits a budget request to the County Judge. Formal public hearings are held by the Commissioners Court and department heads are encouraged to attend to explain their requests. The County Judge compiles these requests and presents his recommendations to the Commissioners Court. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Budgeted expenditures may not exceed the estimate of revenues and available fund balance. Appropriations lapse at the end of the fiscal year.

### **Budgeting Controls**

Budgetary control is maintained at the fund level. Estimated amounts in departmental requests for purchases are verified against available amounts in departmental budgets before purchase orders are issued. Requests that would result in budget overruns at the fund level are not approved until additional budgetary appropriations are made, either by transfer or formal budget amendment. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

### **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 also serves as the County Investment Officer. 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.

This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Auditor's Office staff (Yvonne Odom, Barba Burnett, Mary Bridges, and Teral Crawford). Assistance in gathering information was obtained from numerous sources including the Ellis County Treasurer, Ellis County Judge, Ellis County Tax Assessor-Collector, Ellis County Central Appraisal District, our outside auditing firm, Pattillo, Brown and Hill, L.L.P., and the North Central Texas Council of Governments.

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

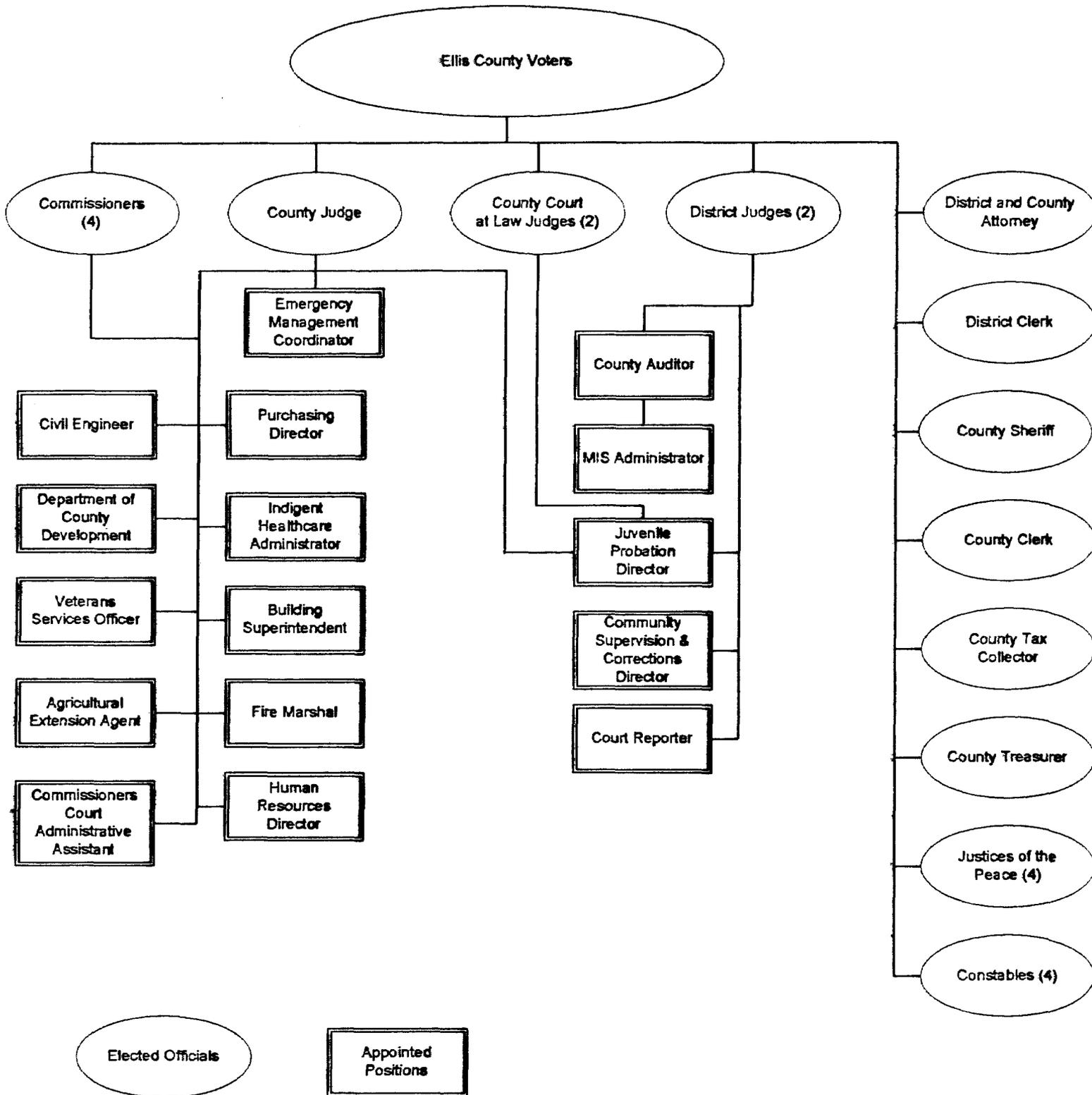
A special thanks is extended to my staff that worked so diligently throughout the year.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael S. Navarro". The signature is fluid and cursive, with a prominent initial "M" and "S".

Michael S. Navarro, CPA, CIO  
County Auditor

# Ellis County Texas Organizational Chart



## FINANCIAL SECTION

**INDEPENDENT AUDITORS' REPORT**

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

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, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ellis County, Texas' management. Our responsibility is to express an opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2003, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2004, on our consideration of the Ellis County, Texas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

As described in Note 1, the County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as of September 30, 2003.

## 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, 2003. 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 this report.

### FINANCIAL HIGHLIGHTS

The assets of the Ellis County exceeded its liabilities at the close of the most recent fiscal year by \$27,187,947 (*net assets*). Of this amount, \$5,578,868 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net assets increased by \$858,284.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$10,558,380, a decrease of \$2,158,627 in comparison with the prior year. This was due to large amounts of capital expenditures on the County courthouse renovations, new jail and new justice center. \$10,029,508 is *available for spending* at the government's discretion (*unreserved fund balance*).
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$4,876,449 and 25% of total General Fund expenditures.
- The Ellis County's total debt decreased by \$1,224,744 (5.04%) during the current fiscal year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Ellis County's basic financial statements. Ellis County's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of Ellis County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Ellis County's assets and liabilities with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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).

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Ellis County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 32 –34 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 48 –98 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Ellis County, assets exceeded liabilities by \$27,187,947 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 61.73% of net assets. 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.

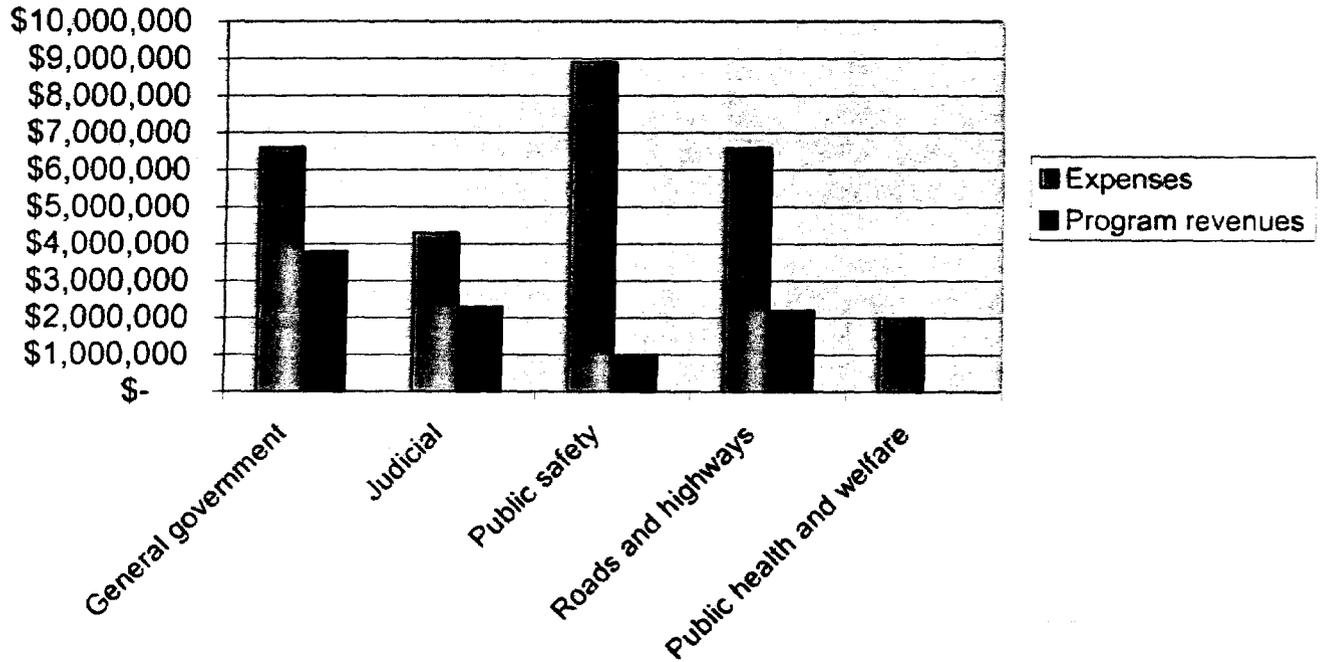
### Ellis County's Net Assets

	Governmental Activities 2003
Current and other assets	\$ 15,217,155
Capital assets	38,781,844
Total assets	<u>53,998,999</u>
Long-term liabilities	23,830,938
Other liabilities	2,980,114
Total liabilities	<u>26,811,052</u>
Net assets:	
Invested in capital assets, net of related debt	16,783,393
Restricted	4,825,686
Unrestricted	<u>5,578,868</u>
Total net assets	<u>\$ 27,187,947</u>

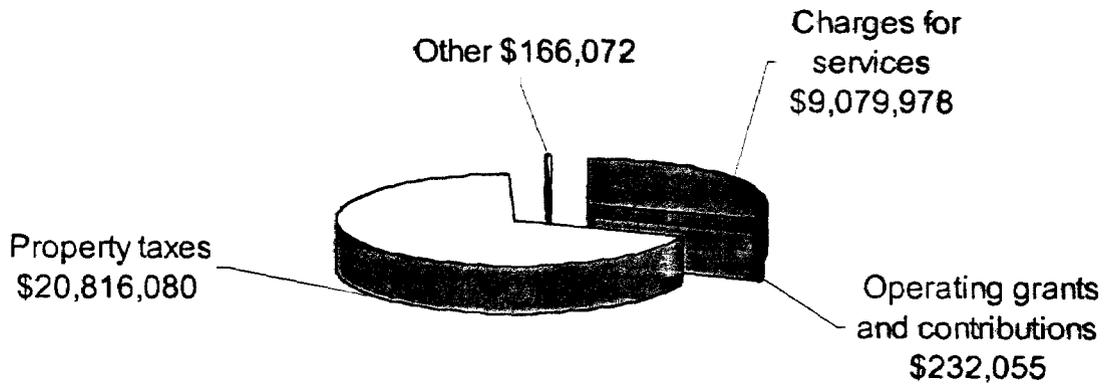
An additional portion of Ellis County's net assets (17.75%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$5,578,868) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Ellis County is able to report positive balances in all three categories of net assets, 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.

## Expenses and Program Revenues - Governmental Activities



## Revenues by Source



# **BASIC FINANCIAL STATEMENTS**

**ELLIS COUNTY, TEXAS**  
**STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2003**

	Primary Government
	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 11,964,429
Receivables, net of allowances for uncollectibles	
Taxes	1,227,672
Other	1,306,854
Due from other governments	718,200
Capital assets:	
Land	6,607,249
Buildings and improvements	31,552,283
Furniture and equipment	8,867,787
Construction in progress	9,179,091
Accumulated depreciation	( 17,424,566)
Total capital assets, net of accumulated depreciation	38,781,844
 Total assets	 53,998,999
<b>LIABILITIES</b>	
Accounts payable	1,613,545
Accrued liabilities	664,792
Due to other governments	206,347
Accrued interest	495,430
Noncurrent liabilities:	
Due within one year	1,500,665
Due in more than one year	22,330,273
Total liabilities	26,811,052
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	16,783,393
Restricted for:	
Debt service	642,426
Capital projects	1,438,711
Other purposes	2,744,549
Unrestricted	5,578,868
 Total net assets	 \$ 27,187,947

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

**ELLIS COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2003**

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 5,670,174	\$ 6,294,255	\$ 11,964,429
Receivables, net of allowances for uncollectibles:			
Taxes receivable	868,475	359,197	1,227,672
Accounts receivable	946,419	360,435	1,306,854
Due from other governments	<u>718,200</u>	<u>-</u>	<u>718,200</u>
<b>Total assets</b>	<b>\$ <u>8,203,268</u></b>	<b>\$ <u>7,013,887</u></b>	<b>\$ <u>15,217,155</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 761,698	\$ 851,847	\$ 1,613,545
Accrued liabilities	543,880	120,912	664,792
Due to other governments	206,347	-	206,347
Deferred revenue	<u>1,814,894</u>	<u>359,197</u>	<u>2,174,091</u>
<b>Total liabilities</b>	<b><u>3,326,819</u></b>	<b><u>1,331,956</u></b>	<b><u>4,658,775</u></b>
<b>Fund Balances:</b>			
Reserved for debt service	-	528,872	528,872
Unreserved, reported in:			
General fund	4,876,449	-	4,876,449
Capital projects	-	2,624,952	2,624,952
Special revenue funds	<u>-</u>	<u>2,528,107</u>	<u>2,528,107</u>
<b>Total fund balances</b>	<b><u>4,876,449</u></b>	<b><u>5,681,931</u></b>	<b><u>10,558,380</u></b>
<b>Total liabilities and fund balances</b>	<b>\$ <u>8,203,268</u></b>	<b>\$ <u>7,013,887</u></b>	<b>\$ <u>15,217,155</u></b>

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	38,781,844
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	2,174,091
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	<u>( 24,326,368)</u>
<b>Net assets of governmental activities</b>	<b>\$ <u>27,187,947</u></b>

**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, 2003

Amounts reported for governmental activities in the Statement of Activities (pages 24 - 25) are different because:

Net change in fund balances - total governmental funds (page 27)	\$( 2,158,627)
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. This is the amount by which capital outlays exceeded depreciation in the current period.	1,790,012
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	112,170
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 assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,325,930
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	( 211,201)
Change in net assets of governmental activities (pages 24 - 25)	<u>\$ 858,284</u>

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

**ELLIS COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 31, 2003**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ <u>9,058,119</u>
Total assets	\$ <u>9,058,119</u>
<b>LIABILITIES</b>	
Due to other agencies and individuals	\$ <u>9,058,119</u>
Total liabilities	\$ <u>9,058,119</u>

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

**ELLIS COUNTY, TEXAS**

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

**GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 15,037,485	\$ 5,833,992	\$ 20,871,477
Intergovernmental	107,005	454,638	561,643
Licenses and permits	-	2,025,740	2,025,740
Fees of office	2,475,444	445,115	2,920,559
Fines and forfeitures	1,585,519	1,281,791	2,867,310
Interest earnings	138,105	90,310	228,415
Other	647,520	187,474	834,994
Total revenues	19,991,078	10,319,060	30,310,138
<b>EXPENDITURES</b>			
Current:			
General government	5,769,266	469,451	6,238,717
Judicial	2,717,361	1,623,792	4,341,153
Public safety	8,900,759	57,279	8,958,038
Health and welfare	1,953,746	-	1,953,746
Conservation	145,802	-	145,802
Roads and highways	-	6,010,235	6,010,235
Capital outlay	-	2,778,590	2,778,590
Debt service:			
Principal and interest	-	2,139,107	2,139,107
Total expenditures	19,486,934	13,078,454	32,565,388
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	504,144	( 2,759,394)	( 2,255,250)
<b>OTHER FINANCING SOURCES (USES)</b>			
Capital-related debt issued	96,623	-	96,623
Transfers in	-	112,487	112,487
Transfers out	( 102,487)	( 10,000)	( 112,487)
Total other financing sources (uses)	( 5,864)	102,487	96,623
<b>NET CHANGE IN FUND BALANCES</b>	498,280	( 2,656,907)	( 2,158,627)
<b>FUND BALANCES, BEGINNING</b>	4,378,169	8,338,838	12,717,007
<b>FUND BALANCES, ENDING</b>	\$ 4,876,449	\$ 5,681,931	\$ 10,558,380

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

**ELLIS COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<b>Primary Government:</b>					
Governmental Activities:					
General government	\$ 6,662,572	\$ 3,673,664	\$ 117,772	\$ -	\$ ( 2,871,136)
Judicial	4,317,576	2,255,986	19,319	-	( 2,042,271)
Public safety	8,925,462	960,806	31,032	-	( 7,933,624)
Health and welfare	1,956,606	-	-	-	( 1,956,606)
Conservation	145,802	-	-	-	( 145,802)
Roads and highways	6,613,357	2,189,522	63,932	-	( 4,359,903)
Interest on long-term debt	814,526	-	-	-	( 814,526)
Total governmental activities	<u>29,435,901</u>	<u>9,079,978</u>	<u>232,055</u>	<u>-</u>	<u>( 20,123,868)</u>
Total primary government	<u>\$ 29,435,901</u>	<u>\$ 9,079,978</u>	<u>\$ 232,055</u>	<u>\$ -</u>	<u>\$ ( 20,123,868)</u>
General Revenues:					
Taxes:					
Property taxes, levied for general purposes					\$ 18,849,510
Property taxes, levied for debt service					1,966,570
Other taxes					65,778
Investment earnings					<u>100,294</u>
Total general revenues					<u>20,982,152</u>
Change in net assets					858,284
Net assets, beginning					<u>26,329,663</u>
Net assets, ending					<u>\$ 27,187,947</u>

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

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

- Continued population growth will have a positive economic impact on the next fiscal year.
- Estimated Revenue for fiscal year 2004 is \$22,214,120 for the General Fund, and estimated expenditures are \$22,214,120. There will be a decrease in the tax rate to \$.3513.

All of these factors were considered in preparing Ellis County's budget for the 2004 fiscal year.

## **REQUESTS FOR INFORMATION**

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

## 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, *unreserved 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, unreserved total fund balance of the General Fund was \$4,876,449. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved total fund balance represents 25.02% of total General Fund expenditures.

The fund balance of Ellis County's General Fund increased by \$498,280 during the current fiscal year. Key factors in this growth are primarily due to tax revenue exceeding projections and staying well under budgeted expenditures.

The Capital Projects Funds combined have an ending fund balance of \$2.6 million, a decrease of \$2.1 million from the prior year. The County is in the process of building a new jail and justice center and renovating the courthouse. The County issued general obligation bonds and received a grant for these projects and this decrease in fund balance is due to the expenditure of the bond and grant proceeds.

### General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were relatively minor (\$11,000 increase in appropriations) and can be briefly summarized as follows:

- The County had long term personnel retire which caused the County to pay more for benefits upon separation. This increase was funded by fund balance carryover..

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets.** Ellis County's investment in capital assets for its governmental activities as of September 30, 2003, amount to \$38,781,844 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, roads, highways, and bridges.

**Governmental activities.** Governmental activities increased Ellis County's net assets by \$858,284, thereby accounting for 3.16% of the total net assets of Ellis County. There is no comparative data as this is the first year of GASB 34 implementation for Ellis County.

**Ellis County's Changes in Net Assets**

	<u>Governmental Activities 2003</u>
<b>REVENUES</b>	
Program revenues:	
Charges for services	\$ 9,079,978
Operating grants and contributions	232,055
General revenues:	
Property taxes	20,816,080
Investment earnings	100,294
Other taxes	<u>65,778</u>
Total Revenues	<u>30,294,185</u>
<b>EXPENSES</b>	
General government	6,662,572
Judicial	4,317,576
Public safety	8,925,462
Health and welfare	1,956,606
Conservation	145,802
Roads and highways	6,613,357
Interest on long-term debt	<u>814,526</u>
Total Expenses	<u>29,435,901</u>
<b>INCREASE IN NET ASSETS</b>	858,284
<b>NET ASSETS, BEGINNING</b>	<u>26,329,663</u>
<b>NET ASSETS, ENDING</b>	<u>\$ 27,187,947</u>

- Property taxes increased by \$2,283,992 (11.81%) during the year. This is the result of two factors: 1) a 10.6% average increase in homestead values; 2) new property on the tax rolls due to growth.

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, public safety, and health and welfare.

The government-wide financial statements can be found on pages 11 – 12 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 40 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, which is considered to be a major fund. Data from the other 39 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 its general fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 – 15 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 statement 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 16 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 17– 34 of this report.

The management's discussion and analysis on pages 3 through 10 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ellis County, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables 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 have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

April 2, 2004

**ELLIS COUNTY, TEXAS**

**PRINCIPAL OFFICIALS**

**COMMISSIONERS' COURT**

**COUNTY JUDGE  
COUNTY COMMISSIONERS**

**Precinct 1  
Precinct 2  
Precinct 3  
Precinct 4**

**Chad Adams**

**Hallie Joe Robinson  
Larry Jones  
Jackie Miller, Sr.  
Ron Brown**

**JUDICIAL**

**DISTRICT JUDGE  
40<sup>TH</sup> JUDICIAL DISTRICT  
378<sup>TH</sup> JUDICIAL DISTRICT  
COUNTY COURT-AT-LAW I  
COUNTY COURT-AT-LAW II  
JUSTICE OF THE PEACE**

**Precinct 1  
Precinct 2  
Precinct 3  
Precinct 4**

**Gene Knize  
Al Scoggins  
Bob Carroll  
Gene Calvert**

**Bill Woody  
Jackie Miller, Jr  
Curtis Polk  
Linda Sibley**

**LAW ENFORCEMENT AND LEGAL**

**COUNTY ATTORNEY  
SHERIFF  
CONSTABLES**

**Precinct 1  
Precinct 2  
Precinct 3  
Precinct 4**

**COMMUNITY SUPERVISION DIRECTOR\*  
CHIEF JUVENILE PROBATION OFFICER\***

**Joe F. Grubbs  
Ray Stewart**

**Ben Fry  
Terry Nay  
Jimmie Ray  
Perry Curry  
Alfred Mims, Jr.  
Chris Aldama**

**FINANCIAL ADMINISTRATION**

**COUNTY AUDITOR\*  
COUNTY TREASURER  
TAX ASSESSOR-COLLECTOR  
PURCHASING DIRECTOR\***

**Michael S. Navarro  
Ron Langenheder  
John Bridges  
David Setzer**

**COURT CLERKS**

**DISTRICT CLERK  
COUNTY CLERK**

**Billie Fuller  
Cindy Polley**

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

# 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, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

The County Treasurer is responsible for depositing money received by the County in the depository selected by the Commissioners Court. The Treasurer is also responsible for bank reconciliation and distributing disbursements.

### **Cash Management**

Ellis County invests deposits to meet cash flow needs. Most cash on hand is held in interest bearing checking accounts at the County's depository bank. Interest rates on bank deposits are governed by the depository bank bid contract, which last for a period of two years. All funds not held at the depository bank are invested in accordance with the County's Investment Policy. Currently the funds are diversified among several Local Government Investment Pools (LGIP's), S&P aaam rated money market mutual funds, and certificates of deposit. The LGIP's currently used by the County are the Lone Star Investment Pool sponsored by the Texas Association of School Boards, and the CLASS Pool managed by MBIA. The aaam money market mutual funds used are Investors Cash Trust from the Fund's Management Group, and T-Fund from Provident Distributors. All pools and mutual funds used by the county invest in direct obligations for the U.S. Treasury, such as Treasury bills and notes and repurchase agreements relating to direct Treasury obligations. Certificates of deposit are purchased from the County's depository, Comerica Bank of Texas. All securities purchased meet the Ellis County Investment Policy. Any residual money held at Merrill Lynch is invested into the Merrill Lynch Institutional Fund, which is a mutual fund investing in repurchase agreements, U.S. government Agency issues and commercial paper.

The County's Investment Policy is to assure safety of principle while maintaining liquidity and deriving a competitive yield on its investments. This has all been accomplished by diversifying the portfolio so that no more than 40% of the County's money is held at any one investment location. All County investments meet the current Texas law for public funds investing, and meet the investment criteria established by the Ellis County's Investment Policy.

### **Independent Audit**

State statutes do not require an annual audit by independent, certified public accountants. However, the accounting firm of Pattillo, Brown and Hill, L.L.P., was engaged by the County to perform an annual audit in accordance with local policy. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2003, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Ellis County, Texas' financial statements for the period ended September 30, 2003, are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ellis County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2002. This was the seventh 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.

In past years, Ellis County was required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1994 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. The County did not receive over \$350,000 in federal financial assistance in fiscal year 2003, therefore, they were not required to undergo an annual single audit, and therefore the compliance section has been omitted from this years presentation.

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.

### Economic Condition and Outlook

According to the North Central Texas Council of Governments, the estimated population of Ellis County is 129,250. This represents a 3.48% increase from January 1, 2003 through December 31, 2003. At the last official census, Ellis County experienced a 30.8% increase from 1990 to 2000. 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 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 \$50,350 compared to the state median of \$39,927. The per capita money income is \$20,212 compared to the state average of \$19,617. The home ownership rate in Ellis County is 76.2% compared to the state rate of 63.8%. In Ellis County 8.6% of the population is below the poverty level compared to the state rate of 15.4%. These statistics clearly show that the economic condition in Ellis County makes the area attractive.

Taxable property value increased from \$5,568,534,335 in 2001 to \$6,160,202,141 in 2002. Aggressive tax incentives offered by local governments have led to an increase in the value of abated property from \$285,960,420 in 2001 to \$446,070,545 in 2002. It is anticipated that this will lead to a significant increase in the tax base for future tax years relieving some of the burden on the citizens once the abatements decline.

Based on current projections by the North Central Texas Council of Governments, the County is once again expected to continue to grow. They estimate the population in 2010 to be 180,617, in 2015 to be 241,778, in 2020 to be 329,476, in 2025 to be 378,161 and in 2030 to be 448,588. This growth, while having a positive impact on the local economic community as a whole, presents real challenges for the County government. If the County is to continue to provide the level of service it has established, it will need to explore all avenues of increasing revenues as well as finding more efficient ways to operate to keep up with demands imposed by the constituents. Currently, Ellis County has one of the lower tax rates of the 254 Texas counties. Innovative leadership has enabled the County to govern effectively as well as efficiently.

### Major Initiatives

Ellis County, because of its continued growth, is faced with many challenges in delivering services to its citizens, while maintaining a conservative financial approach. County administration has been committed to meeting increasing needs for services and facilities. As part of this commitment, the Commissioners Court has retained the services of two outside consulting entities. One is charged with developing a space and needs proposal to help the court determine how to proceed with future capital projects. The other is charged with helping the court determine a long range budget forecast to meet the needs of a growing constituency.

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**ELLIS COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
SEPTEMBER 30, 2003**

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## **NOTES TO FINANCIAL STATEMENTS**

# ELLIS COUNTY, TEXAS

## NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2003

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

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

#### B. Implementation of New Accounting Pronouncement

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments. Certain of the significant changes in the statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.
- A change in the fund financial statements to focus on major funds.
- Reporting revenues by function and classifying revenues as program revenues or general revenues.
- Classification of net assets into three categories, invested in fixed assets net of related debt, restricted net assets and unrestricted net assets.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The County implemented the general provisions of the statement in the current year and plans to retroactively report infrastructure in future years.

(continued)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Basis of Presentation

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Interfund activity has been eliminated from these statements. 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.

### D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

(continued)

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation**  
(Continued)

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 has 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. All remaining governmental and fiduciary funds are aggregated and reported as nonmajor funds.

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 Trust 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.

(continued)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **D. Measurement Focus, Basis of Accounting and Financial Statement Presentation** (Continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. 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, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

### **E. 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.

State statutes authorize the County to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool.

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."

(continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

Receivables and Payables (Continued)

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to 25 percent of outstanding property taxes at September 30, 2003.

Capital Assets

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

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

GASB Statement 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. 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. The County has implemented the general provisions of GASB Statement No. 34 in the current year and hopes to implement the retroactive infrastructure provisions in future fiscal years.

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.

(continued)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### E. Assets, Liabilities and Net Assets or Equity (Continued)

#### **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, as well as issuance costs, 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. The government has no business-type activities.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

#### **Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are 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.

#### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in the General, Special Revenue and Capital Projects Funds. At the end of September 30, 2003, encumbrances lapsed and were subject to reappropriation in the budget of the subsequent year.

(continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities and Net Assets or Equity (Continued)

Insurance

The County maintains third party insurance coverage for general liability, property, automobile liability, public official liability and worker's compensation. The County also provides group health insurance coverage for full time employees. There was no significant change in coverage from the prior year. Settlements have not exceeded insurance coverage for each of the past four 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 Assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. 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 \$(24,326,368) difference are as follows:

Capital Leases, Tax Anticipation Notes, and Certificates of Obligation	\$( 23,058,069)
Accrued interest payable	( 495,430)
Compensated absences	<u>( 772,869)</u>
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	\$( <u>24,326,368</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 assets 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 \$1,790,012 difference are as follows:

(continued)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS  
(Continued)

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

Capital outlay	\$ 3,058,436
Depreciation expense	( 1,268,424)
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ <u>1,790,012</u>

Another element of that reconciliation states, "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 assets. The details of this \$1,325,930 difference are as follows:

Capital lease additions	\$( 96,623)
Capital lease and bond payments	<u>1,422,553</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ <u>1,325,930</u>

Another element of that reconciliation states, "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this \$ 211,201 difference are as follows:

Accrued interest	\$ 3,215
Arbitrage payable	( 128,123)
Compensated absences	14,893
Accreted interest	<u>( 101,186)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$( <u>211,201</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 fund 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.

#### **Deficit Fund Equity**

The Juvenile Accountability Grant Special Revenue Fund had a deficit fund balance of \$85 as of September 30, 2003. The County will fund this deficit with an operating transfer from the General Fund.

### **4. DETAILED NOTES ON ALL FUNDS**

#### **Deposits**

At September 30, 2003, the carrying amount of the County's deposits was \$7,598,372. The bank balance was covered by collateral held by the Federal Reserve under the County's depository name pledged to the County.

#### **Investments**

The County follows both the Texas Public Funds Investment Act and the Ellis County Investment Policy. Investments are stated at fair value, except for (a) money market investments and participating interest earning investment contracts that mature within one year of their acquisition, and (b) non-participating investment contracts, which are stated at cost. The fair value of the position in the external investment pools is the same as the value of the pool shares. The non-SEC registered external investment pools are governed by Boards of Directors composed of individuals from participating members. Premiums or discounts on purchased investments are not amortized, as the effect of same is not considered to be material.

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Investments (Continued)

The County's investments are categorized in the following schedule to give an indication of the level of risk assumed by the County at September 30, 2003. The three categories of risk include:

- Category 1* – Investments are insured or registered, or securities are held by the County's agent in the County's name..
- Category 2* – Investments are uninsured or unregistered, and securities are held by the counterparty's trust department, or agent in the County's name..
- Category 3* – Investments are uninsured and unregistered, with securities held by the counterparty, or by the trust department or agent, but not in the County's name.

	<u>Carrying Amount</u>
<b>General Fund</b>	
Lone Star Pool	\$ 56,686
Investors' Cash Trust - MMM	2,834,532
Provident Inst. Funds - MMM	49,096
MBIA - Investment Pool	1,434,457
Merrill Lynch - Institutional Fund MM	207,005
Comerica Bank - MM	<u>1,004,786</u>
Total general fund	<u>5,586,562</u>
<b>Nonmajor Funds</b>	
Lone Star Pool	1,449,818
Investors' Cash Trust - MMM	3,130,283
Comerica Bank - MM	500,000
Comerica Bank - Certificate of Deposit	400,000
Provident	<u>515,417</u>
Total nonmajor funds	<u>5,995,518</u>
<b>Agency Funds</b>	
Lone Star Pool	793,888
MBIA - Investment Pool	20,139
Investors Cash Trust - MMM	<u>1,028,069</u>
Total Agency Funds	<u>1,842,096</u>
<b>Totals</b>	
Certificates of Deposit	Category 2 400,000
Investments Not Subject to Categorization	
Investments Pools/MM	<u>13,024,176</u>
Totals	<u>\$ 13,424,176</u>

(continued)

**4. DETAILED NOTES ON ALL FUNDS (Continued)**

**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 the Municipal Finance Law of the state 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, 2003, was \$.351418 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 \$6,160,202,141 for 2002, which funds 2003 is as follows:

General Maintenance and Operations Rate:	
Interest and Sinking (Debt Rate)	0.033085
Operations Rate	0.277085
Farm to Market Rate	<u>0.041230</u>
Total Tax Rate	<u>0.351400</u>

**Receivables**

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

	General	Nonmajor Funds	Total
Receivables:			
Taxes	\$ 1,157,967	\$ 478,926	\$ 1,636,893
Warrants	4,828,735	-	4,828,735
Due from County officials	-	360,435	360,435
Intergovernmental	<u>718,200</u>	<u>-</u>	<u>718,200</u>
Gross receivables	6,704,902	839,361	7,544,263
Less: allowance for uncollectibles	<u>4,171,808</u>	<u>119,729</u>	<u>4,291,537</u>
Net Total Receivables	<u>\$ 2,533,094</u>	<u>\$ 719,632</u>	<u>\$ 3,252,726</u>

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Receivables (Continued)

Governmental funds report *deferred revenue* in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Total</u>
General fund:		
Delinquent property taxes receivable	\$ 868,475	\$ 868,475
Warrants	946,419	946,419
Nonmajor funds:		
Delinquent property taxes receivable	<u>359,197</u>	<u>359,197</u>
Governmental Funds	<u>\$ 2,174,091</u>	<u>\$ 2,174,091</u>

Capital Assets

Capital asset activity for the year ended September 30, 2003, was as follows:

	Beginning Balance Restated for GASB 34	Increases	Decreases	Ending Balance
Government Activities:				
Capital assets, not being depreciated:				
Land	\$ 6,607,249	\$ -	\$ -	\$ 6,607,249
Construction work in progress	<u>24,913,773</u>	<u>2,400,720</u>	<u>18,135,402</u>	<u>9,179,091</u>
Total capital assets not being depreciated	<u>31,521,022</u>	<u>2,400,720</u>	<u>18,135,402</u>	<u>15,786,340</u>
Capital assets, being depreciated:				
Buildings and improvements	13,416,881	18,135,402	-	31,552,283
Machinery and equipment	<u>8,372,544</u>	<u>657,716</u>	<u>162,473</u>	<u>8,867,787</u>
Total capital assets being depreciated	<u>21,789,425</u>	<u>18,793,118</u>	<u>162,473</u>	<u>40,420,070</u>
Less accumulated depreciation:				
Buildings and improvements	11,575,293	445,171	-	12,020,464
Machinery and equipment	<u>4,743,322</u>	<u>823,253</u>	<u>162,473</u>	<u>5,404,102</u>
Total accumulated depreciation	<u>16,318,615</u>	<u>1,268,424</u>	<u>162,473</u>	<u>17,424,566</u>
Total capital assets, being depreciated, net	<u>5,470,810</u>	<u>17,524,694</u>	<u>-</u>	<u>22,995,504</u>
Governmental activities capital assets, net	<u>\$ 36,991,832</u>	<u>\$ 19,925,414</u>	<u>\$ 18,135,402</u>	<u>\$ 38,781,844</u>

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (Continued)

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

Governmental Activities:		
General government		\$ 473,696
Judicial		24,126
Public safety		160,897
Health and welfare		2,860
Roads and highways		<u>606,845</u>
Total Depreciation Expense - Governmental Activities		\$ <u>1,268,424</u>

Interfund Receivables, Payables and Transfers

Interfund Transfers:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Special Revenue	\$ 102,487	Cover expenditures
Special Revenue	Special Revenue	<u>10,000</u>	Cover expenditures
Total		\$ <u>112,487</u>	

Long-term Debt

Long-term Debt Walkforward

	<u>Payable Amounts Outstanding 10/01/02</u>	<u>Issued</u>	<u>Retired</u>	<u>Accretion</u>	<u>Outstanding 09/30/03</u>
Certificates of Obligation	\$ 715,000	\$ -	\$ 715,000	\$ -	\$ -
General Obligation Bonds	4,730,000	-	90,000	-	4,640,000
Tax Notes, 2002	1,265,000	-	360,000	-	905,000
Refunding Bonds	17,155,147	-	-	101,186	17,256,333
Capital Leases	417,666	96,623	257,553	-	256,736
Compensated Absences	<u>787,762</u>	<u>-</u>	<u>14,893</u>	<u>-</u>	<u>772,869</u>
Totals	\$ <u>25,070,575</u>	\$ <u>96,623</u>	\$ <u>1,437,446</u>	\$ <u>101,186</u>	\$ <u>23,830,938</u>

(continued)

#### 4. DETAILED NOTES ON ALL FUNDS (Continued)

##### Long-term Debt (Continued)

A summary of the changes in long-term debt for the year ended September 30, 2003, is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 09/01/02	Issued	Retired	Accretion on Bonds	Outstanding 08/31/03	Amounts Due Within One Year
Certificates of Obligation, 1993	4.4-4.7%	\$ 4,055,000	\$ 16,803	\$ 715,000	\$ -	\$ 715,000	\$ -	\$ -	\$ -
General Obligation Bonds, 1998	4.0-6.0%	5,000,000	220,228	4,730,000	-	90,000	-	4,640,000	370,000
Tax Notes Series 1999	3.6-4.35%	18,000,000	43,130	1,265,000	-	360,000	-	905,000	905,000
General Obligation Refunding Bonds, Series 2002	3-5.56%	17,146,262	586,482	17,155,147	-	-	101,186	17,256,333	-
<b>Totals</b>			<u>\$ 866,643</u>	<u>\$ 23,865,147</u>	<u>\$ -</u>	<u>\$ 1,165,000</u>	<u>\$ 101,186</u>	<u>\$ 22,801,333</u>	<u>\$ 1,275,000</u>

##### Capital Leases

The County has entered into capital lease agreements for certain vehicles and road construction equipment. These assets, with a recorded value of \$256,736 are included as vehicles and equipment inventory of the County. The lease agreements are classified as capital leases because title passes to the County at the end of the lease terms.

The present value of future minimum capital lease payments at September 30, 2003, is as follows:

Year	Total Requirements
2004	\$ 237,667
2005	<u>32,843</u>
Total minimum lease payments	\$ 270,510
Less: Amount representing interest Present value of net future minimum lease payments	<u>(13,774)</u>
	<u>\$ 256,736</u>

##### Bonds

General Long-term Debt consists of various issues of General Obligation Bonds, Certificates of Obligation and Tax Notes; the County's accrued liability for compensated absences; and other payables such as capital leases for vehicles and equipment. General Obligation Bonds, Certificates of Obligation and Tax Notes are direct obligations of the County with the County's full faith and credit pledged towards payments of those obligations. Principal and interest payments on the County's bonded debt are secured solely by ad valorem taxes levied on all taxable property within the County.

(continued)

#### **4. DETAILED NOTES ON ALL FUNDS (Continued)**

##### **Long-term Debt (Continued)**

##### **Bonds (Continued)**

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

##### **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, 2019. The accreted values of these bonds at September 30, 2003, are approximately \$110,071. Accordingly, accretion on these bonds of approximately \$101,186 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.

##### **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 for the past three fiscal years.

##### **Health Care Coverage**

During the year ended September 30, 2003, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed 100% of the premium for each employee to the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid to a Health Maintenance 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.

Latest financial statements for the self-insurance fund are available for the year ended September 30, 2003, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

(continued)

#### **4. DETAILED NOTES ON ALL FUNDS (Continued)**

##### **Other Information (Continued)**

###### **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.

##### **Retirement Plan**

###### **Plan Description**

Ellis County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 517 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 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 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

(continued)

**4. DETAILED NOTES ON ALL FUNDS (Continued)**

**Retirement Plan (Continued)**

**Funding Policy**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.08% for calendar year 2003. The contribution rate payable by employee members is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost**

For the employer's accounting year ending September 30, 2003, the annual pension cost for the TCDRS plan for its employees was \$1,839,085 and the actual contributions were \$1,839,085.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2000, the basis for determining the contribution rate for calendar year 2003. The December 31, 2002 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

Actuarial Valuation Date	12/31/00	12/31/01	12/31/02
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period	20	20	20
Asset valuation method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
<b>Actuarial Assumptions:</b>			
Investment return (1)	8.00%	8.00%	8.00%
Projected salary increases (1)	5.9%	5.5%	5.5%
Inflation	4.0%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

(1) includes inflation at the stated rate

(continued)

4. **DETAILED NOTES ON ALL FUNDS (Continued)**

**Retirement Plan** (Continued)

**Annual Pension Cost** (Continued)

**Trend Information**  
**For the Retirement Plan for the Employees of Ellis County**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/02	\$ 1,839,085	100%	\$ -
12/31/01	1,002,532	100%	-
12/31/00	1,334,427	100%	-

**Schedule of Funding Progress for the Retirement Plan**  
**For the Employees of Ellis County**

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (1) (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	\$ 13,388,690	\$ 14,529,700	\$ 1,141,010	92.15%	\$ 9,397,370	12.14%
12/31/01	14,980,994	16,310,259	1,329,265	91.85%	10,085,419	13.18%
12/31/02	16,834,407	18,968,227	2,133,820	88.75%	12,150,215	17.56%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

**REQUIRED SUPPLEMENTARY INFORMATION**



**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem tax	\$ 14,839,886	\$ 14,839,886	\$ 14,971,707	\$ 131,821
Mixed drink tax	70,000	70,000	65,778	( 4,222)
Total taxes	<u>14,909,886</u>	<u>14,909,886</u>	<u>15,037,485</u>	<u>127,599</u>
Intergovernmental:				
State - hazardous waste fees	150,000	150,000	107,005	( 42,995)
Other	40,000	40,000	-	( 40,000)
Total intergovernmental	<u>190,000</u>	<u>190,000</u>	<u>107,005</u>	<u>( 82,995)</u>
Fees of Office:				
District clerk	275,100	275,100	264,290	( 10,810)
County clerk	755,350	755,350	764,876	9,526
Sheriff	269,300	269,300	225,396	( 43,904)
County attorney	33,700	33,700	35,860	2,160
Tax collector	531,000	534,718	552,857	18,139
County court-at-law	74,000	74,000	29,261	( 44,739)
County judge	500	500	6,652	6,152
Treasurer	300	300	25	( 275)
Justice of the peace, precinct #1	70,900	70,900	72,836	1,936
Justice of the peace, precinct #2	61,500	61,500	47,748	( 13,752)
Justice of the peace, precinct #3	13,800	13,800	14,398	598
Justice of the peace, precinct #4	12,000	12,000	26,135	14,135
Constable, precinct #1	31,200	31,200	56,578	25,378
Constable, precinct #2	155,000	155,000	75,673	( 79,327)
Constable, precinct #3	10,000	10,000	15,033	5,033
Constable, precinct #4	32,000	32,000	35,759	3,759
Elections	3,350	3,350	1,186	( 2,164)
Public works administration	174,750	174,750	250,881	76,131
Total fees of office	<u>2,503,750</u>	<u>2,507,468</u>	<u>2,475,444</u>	<u>( 32,024)</u>
Fines and forfeitures	<u>1,785,500</u>	<u>1,785,500</u>	<u>1,585,519</u>	<u>( 199,981)</u>
Interest earnings	<u>350,000</u>	<u>350,000</u>	<u>138,105</u>	<u>( 211,895)</u>
Miscellaneous:				
Jail pay phone commission	220,000	220,000	202,156	( 17,844)
Miscellaneous	361,300	461,040	445,364	( 15,676)
Total miscellaneous	<u>581,300</u>	<u>681,040</u>	<u>647,520</u>	<u>( 33,520)</u>
Total revenues	<u>\$ 20,320,436</u>	<u>\$ 20,423,894</u>	<u>\$ 19,991,078</u>	<u>\$ ( 432,816)</u>

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

(Continued)

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
County Clerk:				
Salaries	\$ 355,490	\$ 355,490	\$ 314,036	\$ 41,454
Benefits	129,910	129,910	121,675	8,235
Supplies	18,000	17,089	16,024	1,065
Capital outlay	1,500	1,305	480	825
Other	<u>52,400</u>	<u>53,506</u>	<u>57,135</u>	<u>( 3,629)</u>
Total county clerk	<u>557,300</u>	<u>557,300</u>	<u>509,350</u>	<u>47,950</u>
County Judge:				
Salaries	101,967	101,967	100,136	1,831
Benefits	25,382	25,382	26,231	( 849)
Supplies	3,000	2,436	2,429	7
Capital outlay	3,400	3,440	3,439	1
Other	<u>10,000</u>	<u>11,334</u>	<u>11,757</u>	<u>( 423)</u>
Total county judge	<u>143,749</u>	<u>144,559</u>	<u>143,992</u>	<u>567</u>
Juvenile Services:				
Salaries	147,544	147,544	116,996	30,548
Benefits	88,088	88,088	150,225	( 62,137)
Supplies	6,000	6,102	5,674	428
Capital outlay	2,600	2,098	2,098	-
Other	41,950	42,350	35,209	7,141
Juvenile detention service	206,000	202,000	165,616	36,384
Nonresidential	<u>15,000</u>	<u>19,000</u>	<u>19,612</u>	<u>( 612)</u>
Total juvenile services	<u>507,182</u>	<u>507,182</u>	<u>495,430</u>	<u>11,752</u>
Department of Development:				
Salaries	306,836	306,836	301,578	5,258
Benefits	94,263	94,263	92,067	2,196
Supplies	4,300	4,300	2,905	1,395
Capital outlay	7,000	7,518	14,908	( 7,390)
Other	18,030	17,075	12,420	4,655
Automobile	<u>30,300</u>	<u>29,787</u>	<u>25,550</u>	<u>4,237</u>
Total department of development	<u>460,729</u>	<u>459,779</u>	<u>449,428</u>	<u>10,351</u>

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>GENERAL GOVERNMENT (Continued)</b>				
Veterans Services:				
Salaries	\$ 12,737	\$ 12,737	\$ 11,175	\$ 1,562
Benefits	2,318	2,318	2,042	276
Other	2,150	1,900	2,221	( 321)
Total veterans services	<u>17,205</u>	<u>16,955</u>	<u>15,438</u>	<u>1,517</u>
Commissioners' Court:				
Salaries	260,608	260,608	212,544	48,064
Benefits	64,789	64,789	67,197	( 2,408)
Capital outlay	800	364	363	1
Other	6,500	5,801	8,964	( 3,163)
Total commissioners' court	<u>332,697</u>	<u>331,562</u>	<u>289,068</u>	<u>42,494</u>
Communications:				
Salaries	22,030	22,030	21,635	395
Benefits	3,638	3,638	3,539	99
Postage	90,000	89,700	85,246	4,454
Other	3,120	1,820	947	873
Total communications	<u>118,788</u>	<u>117,188</u>	<u>111,367</u>	<u>5,821</u>
Community Supervision/Corrections:				
Capital outlay	400	400	342	58
Utilities	9,100	3,100	570	2,530
Total community supervision/corrections	<u>9,500</u>	<u>3,500</u>	<u>912</u>	<u>2,588</u>
Nondepartmental:				
Payroll insurance expense	300,000	351,280	338,629	12,651
Other	577,294	447,953	370,996	76,957
Organizational dues/subscriptions	328,800	328,800	272,879	55,921
Comprehensive insurance	250,000	300,000	298,681	1,319
Insurance deductible	25,000	25,000	31,242	( 6,242)
Tax appraisal fee	216,000	216,000	206,294	9,706
Legal/professional fees	80,000	80,000	92,908	( 12,908)
Lawsuit settlement	50,000	50,000	3,706	46,294
Total nondepartmental	<u>1,827,094</u>	<u>1,799,033</u>	<u>1,615,335</u>	<u>183,698</u>

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (Continued)</b>				
<b>GENERAL GOVERNMENT (Continued)</b>				
Purchasing:				
Salaries	\$ 73,431	\$ 88,048	\$ 88,143	\$ ( 95)
Benefits	22,708	24,900	23,455	1,445
Capital outlay - for all departments	3,200	4,570	3,968	602
Other	34,200	34,830	32,361	2,469
Total purchasing	<u>133,539</u>	<u>152,348</u>	<u>147,927</u>	<u>4,421</u>
Elections:				
Salaries	108,033	108,033	107,946	87
Benefits	38,456	38,456	38,221	235
Capital outlay	500	1,832	1,832	-
Election workers salaries/benefits	26,000	29,654	40,853	( 11,199)
Other	68,040	63,054	55,574	7,480
Total elections	<u>241,029</u>	<u>241,029</u>	<u>244,426</u>	<u>( 3,397)</u>
County Auditor:				
Salaries	233,985	233,985	233,371	614
Benefits	64,936	64,936	64,126	810
Supplies	4,300	4,300	3,885	415
Capital outlay	3,500	6,500	4,549	1,951
Other	14,100	10,600	7,542	3,058
Total county auditor	<u>320,821</u>	<u>320,321</u>	<u>313,473</u>	<u>6,848</u>
Tax Assessor/Collector:				
Salaries	431,283	431,283	426,388	4,895
Benefits	155,534	155,534	153,242	2,292
Supplies	14,600	12,101	12,166	( 65)
Other	5,900	3,053	3,054	( 1)
Telephone	11,000	10,571	10,801	( 230)
Postage	35,000	44,238	44,330	( 92)
Computer	33,000	31,863	31,863	-
Capital outlay	1,900	3,292	3,292	-
Total tax assessor/collector	<u>688,217</u>	<u>691,935</u>	<u>685,136</u>	<u>6,799</u>

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>GENERAL GOVERNMENT (Continued)</b>				
Treasurer:				
Salaries	\$ 100,739	\$ 110,846	\$ 107,140	\$ 3,706
Benefits	25,899	27,015	25,866	1,149
Other	14,500	15,000	12,382	2,618
Capital outlay	5,200	3,700	1,983	1,717
<b>Total treasurer</b>	<b>146,338</b>	<b>156,561</b>	<b>147,371</b>	<b>9,190</b>
Courthouse/Office Building:				
Salaries	134,386	134,386	127,440	6,946
Benefits	52,654	52,654	49,792	2,862
Supplies	13,100	12,383	8,668	3,715
Capital outlay	2,000	2,271	2,270	1
Other	30,250	30,696	20,409	10,287
Utilities	180,000	180,000	239,970	( 59,970)
Telephone	25,000	47,375	71,378	( 24,003)
Repairs and maintenance	150,000	150,000	80,686	69,314
<b>Total courthouse/office buildings</b>	<b>587,390</b>	<b>609,765</b>	<b>600,613</b>	<b>9,152</b>
<b>Total general government</b>	<b>6,091,578</b>	<b>6,109,017</b>	<b>5,769,266</b>	<b>339,751</b>
<b>JUDICIAL</b>				
40th Judicial District Judge:				
Salaries	78,884	78,884	78,956	( 72)
Benefits	22,856	22,856	22,929	( 73)
Supplies	6,000	6,000	4,396	1,604
Capital outlay	3,500	3,500	27	3,473
Other	16,400	16,400	11,189	5,211
<b>Total 40th judicial district judge</b>	<b>127,640</b>	<b>127,640</b>	<b>117,497</b>	<b>10,143</b>
378th Judicial District Judge:				
Salaries	29,204	29,204	29,211	( 7)
Benefits	10,159	10,159	10,141	18
Supplies	3,000	3,000	420	2,580
Capital outlay	6,500	6,500	2,681	3,819
Other	13,400	13,400	7,173	6,227
<b>Total 378th judicial district judge</b>	<b>62,263</b>	<b>62,263</b>	<b>49,626</b>	<b>12,637</b>

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (Continued)</b>				
<b>JUDICIAL (Continued)</b>				
District Clerk:				
Salaries	\$ 237,111	\$ 237,111	\$ 234,818	\$ 2,293
Benefits	83,971	83,971	82,320	1,651
Supplies	9,900	9,900	10,049	( 149)
Capital outlay	2,300	2,300	109	2,191
Other	80,774	77,774	74,215	3,559
Total district clerk	<u>414,056</u>	<u>411,056</u>	<u>401,511</u>	<u>9,545</u>
County Court-At-Law:				
Salaries	129,904	129,904	129,912	( 8)
Benefits	30,266	30,266	29,454	812
Capital outlay	2,500	3,887	4,383	( 496)
Other	17,100	15,213	14,410	803
Total county court-at-law	<u>179,770</u>	<u>179,270</u>	<u>178,159</u>	<u>1,111</u>
County Court-At-Law #2:				
Salaries	97,428	97,428	97,080	348
Benefits	24,565	24,565	25,477	( 912)
Other	7,925	6,278	4,748	1,530
Utilities	1,350	870	467	403
Supplies	2,550	6,472	6,620	( 148)
Capital Outlay	4,600	11,656	10,292	1,364
Repairs & Maintenance	1,125	1,325	672	653
Total county court-at-law #2	<u>139,543</u>	<u>148,594</u>	<u>145,356</u>	<u>3,238</u>
Justice of the Peace #1:				
Salaries	105,096	105,096	104,897	199
Benefits	32,401	32,401	31,343	1,058
Capital outlay	1,700	2,173	2,129	44
Other	17,450	16,977	16,468	509
Total justice of the peace #1	<u>156,647</u>	<u>156,647</u>	<u>154,837</u>	<u>1,810</u>

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>JUDICIAL (Continued)</b>				
Justice of the Peace #2:				
Salaries	\$ 105,096	\$ 105,096	\$ 102,826	\$ 2,270
Benefits	31,448	31,448	30,831	617
Capital outlay	900	400	-	400
Other	<u>17,480</u>	<u>17,980</u>	<u>15,672</u>	<u>2,308</u>
Total justice of the peace #2	<u>154,924</u>	<u>154,924</u>	<u>149,329</u>	<u>5,595</u>
Justice of the Peace #3:				
Salaries	80,304	80,304	80,313	( 9)
Benefits	22,925	22,925	22,536	389
Capital outlay	1,000	200	46	154
Other	<u>11,050</u>	<u>10,650</u>	<u>10,550</u>	<u>100</u>
Total justice of the peace #3	<u>115,279</u>	<u>114,079</u>	<u>113,445</u>	<u>634</u>
Justice of the Peace #4:				
Salaries	80,304	80,304	80,484	( 180)
Benefits	23,660	23,660	23,569	91
Capital outlay	3,630	1,579	1,339	240
Other	<u>16,570</u>	<u>19,289</u>	<u>19,152</u>	<u>137</u>
Total justice of the peace #4	<u>124,164</u>	<u>124,832</u>	<u>124,544</u>	<u>288</u>
Court Reporter:				
Other	<u>95,100</u>	<u>95,100</u>	<u>126,287</u>	<u>( 31,187)</u>
Total reporter	<u>95,100</u>	<u>95,100</u>	<u>126,287</u>	<u>( 31,187)</u>
County and District Attorney:				
Salaries	783,161	824,919	801,439	23,480
Benefits	241,739	251,732	243,941	7,791
Supplies	9,000	10,066	10,497	( 431)
Capital outlay	2,000	3,170	3,170	-
Other	<u>100,000</u>	<u>96,264</u>	<u>97,723</u>	<u>( 1,459)</u>
Total county and district attorney	<u>1,135,900</u>	<u>1,186,151</u>	<u>1,156,770</u>	<u>29,381</u>
Total judicial	<u>2,705,286</u>	<u>2,760,556</u>	<u>2,717,361</u>	<u>43,195</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>PUBLIC SAFETY</b>				
Sheriff:				
Salaries	\$ 2,663,990	\$ 2,660,415	\$ 2,594,710	\$ 65,705
Benefits	837,537	837,537	835,160	2,377
Supplies	15,000	15,000	14,770	230
Capital outlay	48,500	30,400	24,268	6,132
Other	105,250	142,369	163,618	( 21,249)
Telephone	53,000	44,000	47,351	( 3,351)
Automobile purchases/expenses	242,423	268,879	285,087	( 16,208)
Total sheriff	<u>3,965,700</u>	<u>3,998,600</u>	<u>3,964,964</u>	<u>33,636</u>
Highway Patrol:				
Salaries	50,540	50,540	47,002	3,538
Benefits	18,849	18,849	18,117	732
Supplies	3,500	3,500	3,270	230
Capital outlay	1,700	1,350	855	495
Other	9,550	8,200	7,660	540
Total highway patrol	<u>84,139</u>	<u>82,439</u>	<u>76,904</u>	<u>5,535</u>
State License/Weight:				
Other	3,500	3,500	2,739	761
Capital outlay	1,000	1,000	443	557
Total state license/weight	<u>4,500</u>	<u>4,500</u>	<u>3,182</u>	<u>1,318</u>
State Game Warden:				
Other	900	900	556	344
Total state game warden	<u>900</u>	<u>900</u>	<u>556</u>	<u>344</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>PUBLIC SAFETY (Continued)</b>				
Constable #1:				
Salaries	\$ 38,010	\$ 38,010	\$ 38,000	\$ 10
Benefits	10,683	10,683	10,685	( 2)
Capital outlay	1,700	740	724	16
Other	7,805	7,497	7,918	( 421)
Automobile	42,277	43,545	43,128	417
Total constable #1	100,475	100,475	100,455	20
Constable #2:				
Salaries	78,465	78,465	74,165	4,300
Benefits	16,729	16,729	15,577	1,152
Capital outlay	2,700	5,015	4,740	275
Other	6,550	4,494	5,212	( 718)
Automobile	46,627	46,368	46,015	353
Total constable #2	151,071	151,071	145,709	5,362
Constable #3:				
Salaries	38,010	38,010	38,000	10
Benefits	10,683	10,683	10,659	24
Capital outlay	500	335	335	-
Other	5,200	3,645	4,662	( 1,017)
Automobile	41,077	42,597	42,512	85
Total constable #3	95,470	95,270	96,168	( 898)
Constable #4:				
Salaries	38,310	38,310	38,300	10
Benefits	10,728	10,728	10,730	( 2)
Capital outlay	2,050	4,250	4,187	63
Other	4,650	7,024	6,308	716
Automobile	36,542	31,968	31,749	219
Total constable #4	92,280	92,280	91,274	1,006

(continued)

**ELLIS COUNTY, TEXAS**

**GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>PUBLIC SAFETY (Continued)</b>				
Emergency Management::				
Salaries	\$ 30,204	\$ 30,204	\$ 34,214	\$( 4,010)
Benefits	10,016	10,016	10,213	( 197)
Capital outlay	2,200	3,927	3,880	47
Other	7,600	6,301	5,903	398
Automobile	2,950	2,022	1,805	217
Total emergency management	<u>52,970</u>	<u>52,470</u>	<u>56,015</u>	<u>( 3,545)</u>
Jail				
Salaries	2,486,297	2,479,797	2,327,666	152,131
Benefits	776,701	776,701	753,677	23,024
Utilities	225,000	225,000	275,296	( 50,296)
Repairs	77,500	75,000	71,095	3,905
Supplies	858,552	880,052	820,038	60,014
Capital outlay	11,000	20,500	29,568	( 9,068)
Other	120,000	100,000	88,192	11,808
Total jail	<u>4,555,050</u>	<u>4,557,050</u>	<u>4,365,532</u>	<u>191,518</u>
Total public safety	<u>9,102,555</u>	<u>9,135,055</u>	<u>8,900,759</u>	<u>234,296</u>
<b>HEALTH AND WELFARE</b>				
Indigent Health Care:				
Salaries	62,165	62,165	57,189	4,976
Benefits	19,845	19,845	19,047	798
Capital outlay	1,536	1,536	-	1,536
Other	10,400	9,850	8,326	1,524
Indigent care - medical	1,350,000	1,350,000	782,146	567,854
Total indigent health care	<u>1,443,946</u>	<u>1,443,396</u>	<u>866,708</u>	<u>576,688</u>
Mental Health/Juvenile Expense:				
Supplies	1,200	1,200	-	1,200
Other	25,000	25,000	12,839	12,161
Total mental health/juvenile expenses	<u>26,200</u>	<u>26,200</u>	<u>12,839</u>	<u>13,361</u>

(continued)

# ELLIS COUNTY, TEXAS

## GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES (Continued)</b>				
<b>HEALTH AND WELFARE (Continued)</b>				
Mental Health Center:				
Other	\$ 74,418	\$ 74,418	\$ 74,418	\$ -
Total mental health center	74,418	74,418	74,418	-
Pauper:				
Other	18,000	18,000	18,332	( 332)
Legal and professional fees	679,500	679,500	981,449	( 301,949)
Total pauper	697,500	697,500	999,781	( 302,281)
Total health and welfare	2,242,064	2,241,514	1,953,746	287,768
<b>CONSERVATION</b>				
Agricultural Extension Service:				
Salaries	82,416	82,415	80,570	1,845
Benefits	35,690	35,690	30,698	4,992
Supplies	4,000	4,850	4,819	31
Capital outlay	2,900	1,325	1,434	( 109)
Other	11,000	11,939	12,386	( 447)
Auto	1,250	12,536	12,364	172
Telephone	6,000	4,300	3,531	769
Total agricultural extension service	143,256	153,055	145,802	7,253
Total conservation	143,256	153,055	145,802	7,253
Total expenditures	20,284,739	20,399,197	19,486,934	912,263
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	35,697	24,697	504,144	479,447
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital related debt issue	96,623	96,623	96,623	-
Transfers out	( 132,320)	( 132,320)	( 102,487)	29,833
Total other financing sources (uses)	( 35,697)	( 35,697)	( 5,864)	29,833
<b>NET CHANGE IN FUND BALANCES</b>				
	-	( 11,000)	498,280	509,280
<b>FUND BALANCES, BEGINNING</b>				
	4,378,169	4,378,169	4,378,169	-
<b>FUND BALANCES, ENDING</b>				
	\$ 4,378,169	\$ 4,367,169	\$ 4,876,449	\$ 509,280

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

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

## **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for specific revenues that are restricted to expenditure 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.

### **JUSTICE COURT TECHNOLOGY FUND**

This fund is used to account for funds from court costs received and expenditures relating to justice court 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 library fees of office 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.

### **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.

# **SPECIAL REVENUE FUNDS**

(Continued)

## **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.

## **CONSTABLE SEIZURE FUND**

This fund is used to account for money and property seized by the Constable's Office that has yet to be adjudicated.

## **RECORDS MANAGEMENT FUND**

This fund is used to account for the cost of records management in the County Clerk's offices. 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.

## **LAW ENFORCEMENT TASK FORCE FUND**

This fund is used to account for a grant, which provides funds for a multi-agency drug interdiction task force.

## **GRAFFITI FUND**

This fund is used to account for fines received for graffiti related offenses and graffiti education and clean up related costs.

## **SOLID WASTE GRANT FUND**

This fund is used to account for a grant, which provides for environmental cleanup enforcement and activities.

## **FAMILY CONNECTIONS FUND**

This fund is used to account for a grant, which provides funds for intensive at home family preservation services.

## **LAW ENFORCEMENT BLOCK FUND**

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

## **VOLUNTEER GUARDIANSHIP GRANT FUND**

This account is used to account for a grant, which provides funds for services of court appointed guardianships.

## **SPECIAL REVENUE FUNDS**

(Continued)

### **CPS MEDIATION PROJECT FUND**

This account is used to account for a grant, which provides funds for mediation in CPS related cases.

### **JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT**

This fund is used to account for a grant, which is administered through the Ellis County Probation Department.

## **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.

## **CAPITAL PROJECTS FUNDS**

The Capital Projects fund 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.

### **PERMANENT IMPROVEMENT FUND**

This fund is used to account for the renovation and construction of various county facilities other than those financed by proprietary funds.

### **CAPITAL PROJECTS FUND**

This fund is used to account for the renovation and construction to the historical courthouse.

### **TAN PROJECTS FUND**

This fund is used to account for the construction of a new justice center and renovation and construction to the existing detention facility.

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**ELLIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2003**

	Special Revenue				
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1
<b>ASSETS</b>					
Cash and investments	\$ 37,488	\$ 30,708	\$ 157,662	\$ 287,470	\$ 267,553
Taxes receivable	2,116	27,082	8,889	17,779	40,777
Accounts receivable	<u>12,730</u>	<u>11,922</u>	<u>11,922</u>	<u>11,844</u>	<u>448</u>
Total assets	<u>\$ 52,334</u>	<u>\$ 69,712</u>	<u>\$ 178,473</u>	<u>\$ 317,093</u>	<u>\$ 308,778</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 3,869	\$ 4,871	\$ 18,950	\$ 60,238	\$ 22,511
Accrued liabilities	25,431	31,876	27,563	18,852	-
Deferred revenue	<u>2,116</u>	<u>27,082</u>	<u>8,889</u>	<u>17,779</u>	<u>40,777</u>
Total liabilities	<u>31,416</u>	<u>63,829</u>	<u>55,402</u>	<u>96,869</u>	<u>63,288</u>
<b>FUND BALANCES</b>					
Reserved for debt service	-	-	-	-	-
Unreserved, undesignated	<u>20,918</u>	<u>5,883</u>	<u>123,071</u>	<u>220,224</u>	<u>245,490</u>
Total fund balances	<u>20,918</u>	<u>5,883</u>	<u>123,071</u>	<u>220,224</u>	<u>245,490</u>
Total liabilities and fund balances	<u>\$ 52,334</u>	<u>\$ 69,712</u>	<u>\$ 178,473</u>	<u>\$ 317,093</u>	<u>\$ 308,778</u>

Special Revenue								
Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Roads	Justice Court Technology Fund	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure
\$ 53,792	\$ 413,935	\$ 99,329	\$ 83	\$ 34,823	\$ 22,824	\$ 42,465	\$ 26,789	\$ 204,705
40,777	40,777	40,777	-	-	17,779	-	-	-
<u>448</u>	<u>448</u>	<u>448</u>	<u>-</u>	<u>1,153</u>	<u>66</u>	<u>783</u>	<u>-</u>	<u>-</u>
<u>\$ 95,017</u>	<u>\$ 455,160</u>	<u>\$ 140,554</u>	<u>\$ 83</u>	<u>\$ 35,976</u>	<u>\$ 40,669</u>	<u>\$ 43,248</u>	<u>\$ 26,789</u>	<u>\$ 204,705</u>
\$ 6,499	\$ 20,462	\$ 48,635	\$ -	\$ 1,126	\$ 1,819	\$ 5,796	\$ 52	\$ -
-	-	-	-	-	-	980	1,637	-
<u>40,777</u>	<u>40,777</u>	<u>40,777</u>	<u>-</u>	<u>-</u>	<u>17,779</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>47,276</u>	<u>61,239</u>	<u>89,412</u>	<u>-</u>	<u>1,126</u>	<u>19,598</u>	<u>6,776</u>	<u>1,689</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
<u>47,741</u>	<u>393,921</u>	<u>51,142</u>	<u>83</u>	<u>34,850</u>	<u>21,071</u>	<u>36,472</u>	<u>25,100</u>	<u>204,705</u>
<u>47,741</u>	<u>393,921</u>	<u>51,142</u>	<u>83</u>	<u>34,850</u>	<u>21,071</u>	<u>36,472</u>	<u>25,100</u>	<u>204,705</u>
<u>\$ 95,017</u>	<u>\$ 455,160</u>	<u>\$ 140,554</u>	<u>\$ 83</u>	<u>\$ 35,976</u>	<u>\$ 40,669</u>	<u>\$ 43,248</u>	<u>\$ 26,789</u>	<u>\$ 204,705</u>

(continued)

**ELLIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(Continued)**  
**SEPTEMBER 30, 2003**

	Special Revenue			
	District Attorney Forfeiture	Sheriff Seizure	Sheriff Forfeiture	Constable Precinct #1 Forfeiture
<b>ASSETS</b>				
Cash and investments	\$ 565,005	\$ 118,318	\$ 53,863	\$ -
Taxes receivable	-	-	-	-
Accounts receivable	<u>-</u>	<u>1,367</u>	<u>-</u>	<u>1,580</u>
Total assets	<u>\$ 565,005</u>	<u>\$ 119,685</u>	<u>\$ 53,863</u>	<u>\$ 1,580</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 20,193	\$ -	\$ -	\$ 516
Accrued liabilities	3,173	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>23,366</u>	<u>-</u>	<u>-</u>	<u>516</u>
<b>FUND BALANCES</b>				
Reserved for debt service	-	-	-	-
Unreserved, undesignated	<u>541,639</u>	<u>119,685</u>	<u>53,863</u>	<u>1,064</u>
Total fund balances	<u>541,639</u>	<u>119,685</u>	<u>53,863</u>	<u>1,064</u>
Total liabilities and fund balances	<u>\$ 565,005</u>	<u>\$ 119,685</u>	<u>\$ 53,863</u>	<u>\$ 1,580</u>

Special Revenue

Constable Precinct #2 Forfeiture	Constable Precinct #4 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Law Enforcement Task Force	Graffiti	Solid Waste	Family Connections
\$ 2,176	\$ 98	\$ 137,187	\$ 203,220	\$ 14,812	\$ 69	\$ 20	\$ -	\$ -
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>1,205</u>	<u>753</u>	<u>1,586</u>	<u>-</u>	<u>-</u>	<u>6,763</u>	<u>15,448</u>
<u>\$ 2,176</u>	<u>\$ 98</u>	<u>\$ 138,392</u>	<u>\$ 203,973</u>	<u>\$ 16,398</u>	<u>\$ 69</u>	<u>\$ 20</u>	<u>\$ 6,763</u>	<u>\$ 15,448</u>
\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ 6,574	\$ 15,448
-	-	1,347	-	10,053	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>1,347</u>	<u>5</u>	<u>10,053</u>	<u>-</u>	<u>-</u>	<u>6,574</u>	<u>15,448</u>
-	-	-	-	-	-	-	-	-
<u>2,176</u>	<u>98</u>	<u>137,045</u>	<u>203,968</u>	<u>6,345</u>	<u>69</u>	<u>20</u>	<u>189</u>	<u>-</u>
<u>2,176</u>	<u>98</u>	<u>137,045</u>	<u>203,968</u>	<u>6,345</u>	<u>69</u>	<u>20</u>	<u>189</u>	<u>-</u>
<u>\$ 2,176</u>	<u>\$ 98</u>	<u>\$ 138,392</u>	<u>\$ 203,973</u>	<u>\$ 16,398</u>	<u>\$ 69</u>	<u>\$ 20</u>	<u>\$ 6,763</u>	<u>\$ 15,448</u>

(continued)

**ELLIS COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**(Continued)**  
**SEPTEMBER 30, 2003**

	Special Revenue				
	Law Enforcement Block Fund	Volunteer Guardianship Grant	CPS Mediation Project	Juvenile Accountability Grant	Debt Service
<b>ASSETS</b>					
Cash and investments	\$ 13,771	\$ 17,589	\$ -	\$ -	\$ 527,799
Taxes receivable	-	-	-	-	113,555
Accounts receivable	<u>-</u>	<u>-</u>	<u>8,565</u>	<u>5,235</u>	<u>1,373</u>
Total assets	<u>\$ 13,771</u>	<u>\$ 17,589</u>	<u>\$ 8,565</u>	<u>\$ 5,235</u>	<u>\$ 642,727</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 8,565	\$ 5,320	\$ 300
Accrued liabilities	-	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,555</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>8,565</u>	<u>5,320</u>	<u>113,855</u>
<b>FUND BALANCES</b>					
Reserved for debt service	-	-	-	-	528,872
Unreserved, undesignated	<u>13,771</u>	<u>17,589</u>	<u>-</u>	<u>( 85)</u>	<u>-</u>
Total fund balances	<u>13,771</u>	<u>17,589</u>	<u>-</u>	<u>( 85)</u>	<u>528,872</u>
Total liabilities and fund balances	<u>\$ 13,771</u>	<u>\$ 17,589</u>	<u>\$ 8,565</u>	<u>\$ 5,235</u>	<u>\$ 642,727</u>

Capital Projects

Right of Way	Road District #1	Road District #5	Road District #16	Permanent Improvement	Capital Projects	TAN Projects	Totals
\$ 99,388	\$ 1,074,453	\$ 85,142	\$ 153,937	\$ 499,182	\$ 92,757	\$ 955,843	\$ 6,294,255
-	-	-	-	8,889	-	-	359,197
-	-	-	-	326	264,022	-	360,435
<u>\$ 99,388</u>	<u>\$ 1,074,453</u>	<u>\$ 85,142</u>	<u>\$ 153,937</u>	<u>\$ 508,397</u>	<u>\$ 356,779</u>	<u>\$ 955,843</u>	<u>\$ 7,013,887</u>
\$ -	\$ 828	\$ 464	\$ -	\$ 222,432	\$ -	\$ 376,374	\$ 851,847
-	-	-	-	-	-	-	120,912
-	-	-	-	8,889	-	-	359,197
-	<u>828</u>	<u>464</u>	-	<u>231,321</u>	-	<u>376,374</u>	<u>1,331,956</u>
-	-	-	-	-	-	-	528,872
<u>99,388</u>	<u>1,073,625</u>	<u>84,678</u>	<u>153,937</u>	<u>277,076</u>	<u>356,779</u>	<u>579,469</u>	<u>5,153,059</u>
<u>99,388</u>	<u>1,073,625</u>	<u>84,678</u>	<u>153,937</u>	<u>277,076</u>	<u>356,779</u>	<u>579,469</u>	<u>5,681,931</u>
<u>\$ 99,388</u>	<u>\$ 1,074,453</u>	<u>\$ 85,142</u>	<u>\$ 153,937</u>	<u>\$ 508,397</u>	<u>\$ 356,779</u>	<u>\$ 955,843</u>	<u>\$ 7,013,887</u>

**ELLIS COUNTY, TEXAS**

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

**NONMAJOR GOVERNMENTAL FUNDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Special Revenue				
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1
<b>REVENUES</b>					
Taxes	\$ 155,659	\$ 311,279	\$ 311,374	\$ 155,671	\$ 607,911
Intergovernmental	18,675	-	43,397	37,558	-
Auto registration	506,397	506,427	506,376	506,540	-
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	1,963	2,021	2,501	2,967	4,292
Other	20,459	15	27,707	15,971	-
Total revenues	<u>703,153</u>	<u>819,742</u>	<u>891,355</u>	<u>718,707</u>	<u>612,203</u>
<b>EXPENDITURES</b>					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Roads and highways	809,508	902,291	857,869	696,569	514,483
Capital outlay	-	-	-	-	-
Debt service:					
Principal and interest	-	-	34,387	-	-
Total expenditures	<u>809,508</u>	<u>902,291</u>	<u>892,256</u>	<u>696,569</u>	<u>514,483</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 106,355)</u>	<u>( 82,549)</u>	<u>( 901)</u>	<u>22,138</u>	<u>97,720</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	( 10,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>( 10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 106,355)</u>	<u>( 92,549)</u>	<u>( 901)</u>	<u>22,138</u>	<u>97,720</u>
<b>FUND BALANCES, BEGINNING</b>	<u>127,273</u>	<u>98,432</u>	<u>123,972</u>	<u>198,086</u>	<u>147,770</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 20,918</u>	<u>\$ 5,883</u>	<u>\$ 123,071</u>	<u>\$ 220,224</u>	<u>\$ 245,490</u>

Special Revenue

Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Roads	Justice Court Technology Fund	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure
\$ 607,911	\$ 607,912	\$ 607,912	\$ -	\$ -	\$ 36,322	\$ -	\$ -	\$ -
-	-	-	63,932	-	-	-	-	-
-	-	-	-	32,850	-	-	64,537	-
-	-	-	-	-	-	-	-	728,613
2,499	6,352	5,116	83	217	422	181	409	3,952
-	-	-	-	-	5,537	96,948	-	-
<u>610,410</u>	<u>614,264</u>	<u>613,028</u>	<u>64,015</u>	<u>33,067</u>	<u>42,281</u>	<u>97,129</u>	<u>64,946</u>	<u>732,565</u>
-	-	-	-	19,652	-	-	-	-
-	-	-	-	-	49,187	77,292	89,399	1,279,425
-	-	-	-	-	-	-	-	-
542,389	676,582	946,612	63,932	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>70,660</u>	-	-	-	-	-	-	-	-
<u>613,049</u>	<u>676,582</u>	<u>946,612</u>	<u>63,932</u>	<u>19,652</u>	<u>49,187</u>	<u>77,292</u>	<u>89,399</u>	<u>1,279,425</u>
( 2,639)	( 62,318)	( 333,584)	83	13,415	( 6,906)	19,837	( 24,453)	( 546,860)
10,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>10,000</u>	-	-	-	-	-	-	-	-
7,361	( 62,318)	( 333,584)	83	13,415	( 6,906)	19,837	( 24,453)	( 546,860)
<u>40,380</u>	<u>456,239</u>	<u>384,726</u>	-	<u>21,435</u>	<u>27,977</u>	<u>16,635</u>	<u>49,553</u>	<u>751,565</u>
<u>\$ 47,741</u>	<u>\$ 393,921</u>	<u>\$ 51,142</u>	<u>\$ 83</u>	<u>\$ 34,850</u>	<u>\$ 21,071</u>	<u>\$ 36,472</u>	<u>\$ 25,100</u>	<u>\$ 204,705</u>

(continued)

**ELLIS COUNTY, TEXAS**

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

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Special Revenue			
	District Attorney Forfeiture	Sheriff Seizure	Sheriff Forfeiture	Constable Precinct #1 Forfeiture
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Auto registration	-	-	-	-
Fees of office	-	-	-	-
Fines and forfeitures	553,178	-	-	-
Interest earnings	4,176	1,206	607	19
Other	-	9,919	6,650	-
Total revenues	557,354	11,125	7,257	19
<b>EXPENDITURES</b>				
General government	-	-	-	-
Judicial	128,489	-	-	-
Public safety	-	-	14,936	516
Roads and highways	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal and interest	-	-	-	-
Total expenditures	128,489	-	14,936	516
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	428,865	11,125	( 7,679)	( 497)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	428,865	11,125	( 7,679)	( 497)
<b>FUND BALANCES, BEGINNING</b>	112,774	108,560	61,542	1,561
<b>FUND BALANCES, ENDING</b>	\$ 541,639	\$ 119,685	\$ 53,863	\$ 1,064

Special Revenue

Constable Precinct #2 Forfeiture	Constable Precinct #4 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Law Enforcement Task Force	Graffiti	Solid Waste	Family Connections
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	58,064	21,423
-	-	-	-	-	-	-	-	-
-	-	214,805	42,905	90,018	-	-	-	-
-	-	-	-	-	-	-	-	-
9	-	1,008	1,925	569	5	-	-	-
-	-	-	-	-	64	-	-	-
<u>9</u>	<u>-</u>	<u>215,813</u>	<u>44,830</u>	<u>90,587</u>	<u>69</u>	<u>-</u>	<u>58,064</u>	<u>21,423</u>
-	-	147,710	-	199,851	-	-	57,875	21,423
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>147,710</u>	<u>-</u>	<u>199,851</u>	<u>-</u>	<u>-</u>	<u>57,875</u>	<u>21,423</u>
9	-	68,103	44,830	( 109,264)	69	-	189	-
-	-	-	-	102,487	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	102,487	-	-	-	-
9	-	68,103	44,830	( 6,777)	69	-	189	-
<u>2,167</u>	<u>98</u>	<u>68,942</u>	<u>159,138</u>	<u>13,122</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>-</u>
<u>\$ 2,176</u>	<u>\$ 98</u>	<u>\$ 137,045</u>	<u>\$ 203,968</u>	<u>\$ 6,345</u>	<u>\$ 69</u>	<u>\$ 20</u>	<u>\$ 189</u>	<u>\$ -</u>

(continued)

**ELLIS COUNTY, TEXAS**

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

**NONMAJOR GOVERNMENTAL FUNDS**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Special Revenue				
	Law Enforcement Block Fund	Volunteer Guardianship Grant	CPS Mediation Project	Juvenile Accountability Grant	Debt Service
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,965,728
Intergovernmental	31,032	16,286	14,790	7,209	-
Auto registration	-	-	-	-	-
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	411	-	-	-	8,765
Other	1,939	1,303	-	-	-
<b>Total revenues</b>	<u>33,382</u>	<u>17,589</u>	<u>14,790</u>	<u>7,209</u>	<u>1,974,493</u>
<b>EXPENDITURES</b>					
General government	-	-	14,790	8,150	-
Judicial	-	-	-	-	-
Public safety	41,827	-	-	-	-
Roads and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal and interest	-	-	-	-	2,034,060
<b>Total expenditures</b>	<u>41,827</u>	<u>-</u>	<u>14,790</u>	<u>8,150</u>	<u>2,034,060</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 8,445)</u>	<u>17,589</u>	<u>-</u>	<u>( 941)</u>	<u>( 59,567)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 8,445)</u>	<u>17,589</u>	<u>-</u>	<u>( 941)</u>	<u>( 59,567)</u>
<b>FUND BALANCES, BEGINNING</b>	<u>22,216</u>	<u>-</u>	<u>-</u>	<u>856</u>	<u>588,439</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 13,771</u>	<u>\$ 17,589</u>	<u>\$ -</u>	<u>\$ ( 85)</u>	<u>\$ 528,872</u>

Capital Projects

Right of Way	Road District #1	Road District #5	Road District #16	Permanent Improvement	Capital Projects	TAN Projects	Totals
\$ -	\$ -	\$ -	\$ -	\$ 466,313	\$ -	\$ -	\$ 5,833,992
-	-	-	-	142,272	-	-	454,638
-	-	-	-	-	-	-	2,025,740
-	-	-	-	-	-	-	445,115
-	-	-	-	-	-	-	1,281,791
1,174	7,331	1,343	1,770	8,098	-	18,919	90,310
-	-	-	-	-	962	-	187,474
<u>1,174</u>	<u>7,331</u>	<u>1,343</u>	<u>1,770</u>	<u>616,683</u>	<u>962</u>	<u>18,919</u>	<u>10,319,060</u>
-	-	-	-	-	-	-	469,451
-	-	-	-	-	-	-	1,623,792
-	-	-	-	-	-	-	57,279
-	-	-	-	-	-	-	6,010,235
-	3,188	59,464	-	1,145,274	-	1,570,664	2,778,590
-	-	-	-	-	-	-	2,139,107
-	<u>3,188</u>	<u>59,464</u>	-	<u>1,145,274</u>	-	<u>1,570,664</u>	<u>13,078,454</u>
<u>1,174</u>	<u>4,143</u>	<u>( 58,121)</u>	<u>1,770</u>	<u>( 528,591)</u>	<u>962</u>	<u>( 1,551,745)</u>	<u>( 2,759,394)</u>
-	-	-	-	-	-	-	112,487
-	-	-	-	-	-	-	( 10,000)
-	-	-	-	-	-	-	102,487
1,174	4,143	( 58,121)	1,770	( 528,591)	962	( 1,551,745)	( 2,656,907)
<u>98,214</u>	<u>1,069,482</u>	<u>142,799</u>	<u>152,167</u>	<u>805,667</u>	<u>355,817</u>	<u>2,131,214</u>	<u>8,338,838</u>
<u>\$ 99,388</u>	<u>\$ 1,073,625</u>	<u>\$ 84,678</u>	<u>\$ 153,937</u>	<u>\$ 277,076</u>	<u>\$ 356,779</u>	<u>\$ 579,469</u>	<u>\$ 5,681,931</u>

**ELLIS COUNTY, TEXAS**

**ROAD AND BRIDGE FUND, PRECINCT #1**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Road and bridge taxes	\$ 154,000	\$ 155,659	\$ 1,659
Intergovernmental	18,164	18,675	511
License and permits	515,000	506,397	( 8,603)
Interest earnings	5,000	1,963	( 3,037)
Other	<u>60,443</u>	<u>20,459</u>	<u>( 39,984)</u>
Total revenues	<u>752,607</u>	<u>703,153</u>	<u>( 49,454)</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	502,248	475,328	26,920
Benefits	151,780	157,487	( 5,707)
Capital outlay	3,000	-	3,000
Other	110,773	94,591	16,182
Road repairs and materials	9,000	-	9,000
Bridge repairs	<u>103,079</u>	<u>82,102</u>	<u>20,977</u>
Total roads and highways	<u>879,880</u>	<u>809,508</u>	<u>70,372</u>
Debt service:			
Principal and interest	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total expenditures	<u>885,880</u>	<u>809,508</u>	<u>76,372</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>( 133,273)</b>	<b>( 106,355)</b>	<b>26,918</b>
<b>FUND BALANCES, BEGINNING</b>	<u>127,273</u>	<u>127,273</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<b><u>\$ ( 6,000)</u></b>	<b><u>\$ 20,918</u></b>	<b><u>\$ 26,918</u></b>

**ELLIS COUNTY, TEXAS**

**ROAD AND BRIDGE FUND, PRECINCT #2**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Road and bridge taxes	\$ 308,000	\$ 311,279	\$ 3,279
Intergovernmental	2,000	-	( 2,000)
License and permits	515,000	506,427	( 8,573)
Interest earnings	5,000	2,021	( 2,979)
Other	<u>30,000</u>	<u>15</u>	<u>( 29,985)</u>
<b>Total revenues</b>	<u>860,000</u>	<u>819,742</u>	<u>( 40,258)</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	604,500	604,233	267
Benefits	201,478	199,205	2,273
Other	114,323	98,753	15,570
Capital outlay	<u>100</u>	<u>100</u>	<u>-</u>
<b>Total expenditures</b>	<u>920,401</u>	<u>902,291</u>	<u>18,110</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>( 60,401)</u>	<u>( 82,549)</u>	<u>( 58,368)</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>-</u>	<u>( 10,000)</u>	<u>( 10,000)</u>
<b>Total other financing uses</b>	<u>-</u>	<u>( 10,000)</u>	<u>( 10,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>( 60,401)</u>	<u>( 92,549)</u>	<u>( 32,148)</u>
<b>FUND BALANCES, BEGINNING</b>	<u>98,432</u>	<u>98,432</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 38,031</u>	<u>\$ 5,883</u>	<u>\$ ( 32,148)</u>

**ELLIS COUNTY, TEXAS**

**ROAD AND BRIDGE FUND, PRECINCT #3**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Road and bridge taxes	\$ 308,000	\$ 311,374	\$ 3,374
Intergovernmental	15,000	43,397	28,397
License and permits	515,000	506,376	( 8,624)
Interest earnings	5,000	2,501	( 2,499)
Other	<u>109,610</u>	<u>27,707</u>	<u>( 81,903)</u>
Total revenues	<u>952,610</u>	<u>891,355</u>	<u>( 61,255)</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	502,044	505,045	( 3,001)
Benefits	180,983	152,867	28,116
Capital outlay	31,575	30,073	1,502
Other	190,473	163,364	27,109
Road repairs and materials	<u>10,000</u>	<u>6,520</u>	<u>3,480</u>
Total roads and highways	915,075	857,869	57,206
Debt service:			
Principal and interest	<u>37,535</u>	<u>34,387</u>	<u>3,148</u>
Total expenditures	<u>952,610</u>	<u>892,256</u>	<u>60,354</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 901)	( 901)
<b>FUND BALANCES, BEGINNING</b>	<u>123,972</u>	<u>123,972</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 123,972</u>	<u>\$ 123,071</u>	<u>\$ ( 901)</u>

**ELLIS COUNTY, TEXAS**

**ROAD AND BRIDGE FUND, PRECINCT #4**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Road and bridge taxes	\$ 154,000	\$ 155,671	\$ 1,671
Intergovernmental	7,000	37,558	30,558
License and permits	515,000	506,540	( 8,460)
Interest earnings	5,000	2,967	( 2,033)
Other	<u>31,897</u>	<u>15,971</u>	<u>( 15,926)</u>
Total revenues	<u>712,897</u>	<u>718,707</u>	<u>5,810</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Salaries	431,839	379,868	51,971
Benefits	150,308	126,449	23,859
Contract labor	50,000	3,070	46,930
Capital outlay	31,000	38,625	( 7,625)
Other	247,336	148,557	98,779
Road repairs and materials	<u>500</u>	<u>-</u>	<u>500</u>
Total expenditures	<u>910,983</u>	<u>696,569</u>	<u>214,414</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>( 198,086)</b>	<b>22,138</b>	<b>220,224</b>
<b>FUND BALANCES, BEGINNING</b>	<u>198,086</u>	<u>198,086</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>-</u>	<u>\$ 220,224</u>	<u>\$ 220,224</u>

**ELLIS COUNTY, TEXAS**

**FARM TO MARKET FUND, PRECINCT #1**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Farm to market taxes	\$ 597,442	\$ 607,911	\$ 10,469
Interest earnings	<u>6,000</u>	<u>4,292</u>	<u>( 1,708)</u>
Total revenues	<u>603,442</u>	<u>612,203</u>	<u>8,761</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	121,988	88,294	33,694
Other	47,042	39,566	7,476
Road repairs and materials	503,182	308,787	194,395
Bridge repairs	<u>79,000</u>	<u>77,836</u>	<u>1,164</u>
Total expenditures	<u>751,212</u>	<u>514,483</u>	<u>236,729</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>( 147,770)</b>	<b>97,720</b>	<b>245,490</b>
<b>FUND BALANCES, BEGINNING</b>	<u>147,770</u>	<u>147,770</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<b>\$ <u>-</u></b>	<b>\$ <u>245,490</u></b>	<b>\$ <u>245,490</u></b>

**ELLIS COUNTY, TEXAS**

**FARM TO MARKET FUND, PRECINCT #2**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Farm to market taxes	\$ 598,442	\$ 607,911	\$ 9,469
Interest earnings	10,000	2,499	( 7,501)
Other	<u>83,354</u>	<u>-</u>	<u>( 83,354)</u>
Total revenues	<u>691,796</u>	<u>610,410</u>	<u>( 81,386)</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	50,055	49,919	136
Contract labor	10,000	8,195	1,805
Other	118,245	90,684	27,561
Road repairs and materials	437,700	393,037	44,663
Bridge repairs	<u>5,000</u>	<u>554</u>	<u>4,446</u>
Total roads and highways	<u>621,000</u>	<u>542,389</u>	<u>78,611</u>
Debt service:			
Principal and interest	<u>70,796</u>	<u>70,660</u>	<u>( 136)</u>
Total expenditures	<u>691,796</u>	<u>613,049</u>	<u>78,747</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>( 2,639)</u>	<u>( 2,639)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total other financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>10,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>7,361</u>	<u>7,361</u>
<b>FUND BALANCES, BEGINNING</b>	<u>40,380</u>	<u>40,380</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 40,380</u>	<u>\$ 47,741</u>	<u>\$ 7,361</u>

**ELLIS COUNTY, TEXAS**

**FARM TO MARKET FUND, PRECINCT #3**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Farm to market taxes	\$ 598,442	\$ 607,912	\$ 9,470
Interest earnings	12,000	6,352	( 5,648)
Other	<u>300,000</u>	<u>-</u>	<u>( 300,000)</u>
Total revenues	<u>910,442</u>	<u>614,264</u>	<u>( 296,178)</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	347,125	113,550	233,575
Other	22,250	14,231	8,019
Road repairs and materials	538,267	548,717	( 10,450)
Bridge repairs	<u>2,800</u>	<u>84</u>	<u>2,716</u>
Total expenditures	<u>910,442</u>	<u>676,582</u>	<u>233,860</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 62,318)	( 62,318)
<b>FUND BALANCES, BEGINNING</b>	<u>456,239</u>	<u>456,239</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 456,239</u>	<u>\$ 393,921</u>	<u>\$ ( 62,318)</u>

**ELLIS COUNTY, TEXAS**

**FARM TO MARKET FUND, PRECINCT #4**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Farm to market taxes	\$ 598,442	\$ 607,912	\$ 9,470
Interest earnings	<u>11,000</u>	<u>5,116</u>	<u>( 5,884)</u>
Total revenues	<u>609,442</u>	<u>613,028</u>	<u>3,586</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Capital outlay	109,042	108,267	775
Other	109,926	96,617	13,309
Road repairs and materials	725,600	692,209	33,391
Bridge repairs	<u>49,600</u>	<u>49,519</u>	<u>81</u>
Total expenditures	<u>994,168</u>	<u>946,612</u>	<u>47,556</u>
<b>NET CHANGE IN FUND BALANCES</b>	( 384,726)	( 333,584)	51,142
<b>FUND BALANCES, BEGINNING</b>	<u>384,726</u>	<u>384,726</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ 51,142</u>	<u>\$ 51,142</u>

**ELLIS COUNTY, TEXAS**

**LATERAL ROADS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 64,000	\$ 63,932	\$( 68)
Interest earnings	<u>-</u>	<u>83</u>	<u>( 83)</u>
Total revenues	<u>64,000</u>	<u>64,015</u>	<u>15</u>
<b>EXPENDITURES</b>			
Roads and highways:			
Other	<u>64,000</u>	<u>63,932</u>	<u>68</u>
Total expenditures	<u>64,000</u>	<u>63,932</u>	<u>68</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	83	83
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ 83</u>	<u>\$ 83</u>

**ELLIS COUNTY, TEXAS**

**JUSTICE COURT TECHNOLOGY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other fees	\$ 36,000	\$ 32,850	\$( 3,150)
Interest	<u>-</u>	<u>217</u>	<u>( 217)</u>
Total revenues	<u>-</u>	<u>33,067</u>	<u>33,067</u>
 <b>EXPENDITURES</b>			
General government:			
Other	<u>36,000</u>	<u>19,652</u>	<u>16,348</u>
Total expenditures	<u>36,000</u>	<u>19,652</u>	<u>16,348</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 ( 36,000)	13,415	49,415
 <b>FUND BALANCES, BEGINNING</b>	 <u>21,435</u>	 <u>21,435</u>	 <u>-</u>
 <b>FUND BALANCES, ENDING</b>	 <u>\$( 14,565)</u>	 <u>\$ 34,850</u>	 <u>\$ 49,415</u>

**ELLIS COUNTY, TEXAS**

**JURY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 35,700	\$ 36,322	\$ 622
Interest earnings	500	422	( 78)
Other fees	<u>6,000</u>	<u>5,537</u>	<u>( 463)</u>
Total revenues	<u>42,200</u>	<u>42,281</u>	<u>81</u>
 <b>EXPENDITURES</b>			
Judicial:			
Jurors fees	<u>42,200</u>	<u>49,187</u>	<u>( 6,987)</u>
Total expenditures	<u>42,200</u>	<u>49,187</u>	<u>( 6,987)</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	( 6,906)	( 6,906)
 <b>FUND BALANCES, BEGINNING</b>	<u>27,977</u>	<u>27,977</u>	-
 <b>FUND BALANCES, ENDING</b>	<u>\$ 27,977</u>	<u>\$ 21,071</u>	<u>\$( 6,906)</u>

**ELLIS COUNTY, TEXAS**

**LAW LIBRARY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Interest earnings	\$ 300	\$ 181	\$( 119)
Other fees	<u>119,933</u>	<u>96,948</u>	<u>( 22,985)</u>
Total revenues	<u>120,233</u>	<u>97,129</u>	<u>( 23,104)</u>
<b>EXPENDITURES</b>			
Legal:			
Salaries	22,701	15,389	7,312
Benefits	8,532	7,307	1,225
Other	8,500	5,347	3,153
Capital outlay	<u>80,500</u>	<u>49,249</u>	<u>31,251</u>
Total expenditures	<u>120,233</u>	<u>77,292</u>	<u>42,941</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	19,837	19,837
<b>FUND BALANCES, BEGINNING</b>	<u>16,635</u>	<u>16,635</u>	-
<b>FUND BALANCES, ENDING</b>	<u>\$ 16,635</u>	<u>\$ 36,472</u>	<u>\$ 19,837</u>

**ELLIS COUNTY, TEXAS**

**DISTRICT ATTORNEY'S HOT CHECK FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Interest earnings	\$ 1,000	\$ 409	\$( 591)
Other fees	60,000	64,537	4,537
Miscellaneous	<u>39,000</u>	<u>-</u>	<u>( 39,000)</u>
Total revenues	<u>100,000</u>	<u>64,946</u>	<u>( 35,054)</u>
<b>EXPENDITURES</b>			
Legal:			
Salaries	74,000	76,041	( 2,041)
Benefits	9,000	9,406	( 406)
Capital outlay	3,000	-	3,000
Other	<u>14,000</u>	<u>3,952</u>	<u>10,048</u>
Total expenditures	<u>100,000</u>	<u>89,399</u>	<u>10,601</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 24,453)	( 24,453)
<b>FUND BALANCES, BEGINNING</b>	<u>49,553</u>	<u>49,553</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 49,553</u>	<u>\$ 25,100</u>	<u>\$( 24,453)</u>

**ELLIS COUNTY, TEXAS**

**DISTRICT ATTORNEY SEIZURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Seizures	\$ 97,000	\$ 728,613	\$ 631,613
Interest earnings	<u>3,000</u>	<u>3,952</u>	<u>952</u>
Total revenues	<u>100,000</u>	<u>732,565</u>	<u>632,565</u>
 <b>EXPENDITURES</b>			
Legal:			
Release of seized funds	<u>100,000</u>	<u>1,279,425</u>	<u>( 1,179,425)</u>
Total expenditures	<u>100,000</u>	<u>1,279,425</u>	<u>( 1,179,425)</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	( 546,860)	( 546,860)
 <b>FUND BALANCES, BEGINNING</b>	<u>751,565</u>	<u>751,565</u>	-
 <b>FUND BALANCES, ENDING</b>	<u>\$ 751,565</u>	<u>\$ 204,705</u>	<u>\$ ( 546,860)</u>

**ELLIS COUNTY, TEXAS**

**DISTRICT ATTORNEY DRUG FORFEITURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Forfeitures	\$ 50,000	\$ 553,178	\$ 503,178
Other	100,000	-	( 100,000)
Interest earnings	<u>2,500</u>	<u>4,176</u>	<u>1,676</u>
Total revenues	<u>152,500</u>	<u>557,354</u>	<u>404,854</u>
<b>EXPENDITURES</b>			
Legal:			
Salaries	14,400	17,666	( 3,266)
Capital outlay	60,500	52,969	7,531
Other	<u>77,600</u>	<u>57,854</u>	<u>19,746</u>
Total expenditures	<u>152,500</u>	<u>128,489</u>	<u>24,011</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	428,865	428,865
<b>FUND BALANCES, BEGINNING</b>	<u>112,774</u>	<u>112,774</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 112,774</u>	<u>\$ 541,639</u>	<u>\$ 428,865</u>

**ELLIS COUNTY, TEXAS**

**SHERIFF SEIZURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Seizures	\$ 101,000	\$ 9,919	\$ ( 91,081)
Interest earnings	<u>2,000</u>	<u>1,206</u>	( 794)
Total revenues	<u>103,000</u>	<u>11,125</u>	<u>( 91,875)</u>
<b>EXPENDITURES</b>			
Public safety:			
Forfeited transfers	<u>103,000</u>	<u>-</u>	<u>103,000</u>
Total expenditures	<u>103,000</u>	<u>-</u>	<u>103,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	11,125	11,125
<b>FUND BALANCES, BEGINNING</b>	<u>108,560</u>	<u>108,560</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 108,560</u>	<u>\$ 119,685</u>	<u>\$ 11,125</u>

**ELLIS COUNTY, TEXAS**

**SHERIFF FORFEITURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Forfeitures	\$ 5,000	\$ -	\$ ( 5,000)
Interest earnings	1,000	607	( 393)
Other	<u>40,000</u>	<u>6,650</u>	<u>( 33,350)</u>
Total revenues	<u>46,000</u>	<u>7,257</u>	<u>( 38,743)</u>
 <b>EXPENDITURES</b>			
Public safety:			
General	<u>46,000</u>	<u>14,936</u>	<u>31,064</u>
Total expenditures	<u>46,000</u>	<u>14,936</u>	<u>31,064</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	( 7,679)	( 7,679)
 <b>FUND BALANCES, BEGINNING</b>	<u>61,542</u>	<u>61,542</u>	<u>-</u>
 <b>FUND BALANCES, ENDING</b>	<u>\$ 61,542</u>	<u>\$ 53,863</u>	<u>\$ ( 7,679)</u>

**ELLIS COUNTY, TEXAS**

**CONSTABLE, PRECINCT #1 FORFEITURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other	\$ 1,560	\$ -	\$( 1,560)
Interest	-	19	19
Total Revenues	<u>1,560</u>	<u>19</u>	<u>( 1,541)</u>
<b>EXPENDITURES</b>			
Public safety:			
General	<u>1,560</u>	<u>516</u>	<u>1,044</u>
Total Expenditures	<u>1,560</u>	<u>516</u>	<u>1,044</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 497)	( 497)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,561</u>	<u>1,561</u>	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,561</u>	<u>\$ 1,064</u>	<u>\$( 497)</u>

**ELLIS COUNTY, TEXAS**

**CONSTABLE, PRECINCT #2 FORFEITURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other	\$ 2,100	\$ -	\$( 2,100)
Interest earnings	<u>-</u>	<u>9</u>	<u>9</u>
Total revenues	<u>2,100</u>	<u>9</u>	<u>( 2,091)</u>
 <b>EXPENDITURES</b>			
Public safety:			
General	<u>2,100</u>	<u>-</u>	<u>2,100</u>
Total expenditures	<u>2,100</u>	<u>-</u>	<u>2,100</u>
 <b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>9</u>	<u>9</u>
 <b>FUND BALANCES, BEGINNING</b>	<u>2,167</u>	<u>2,167</u>	<u>-</u>
 <b>FUND BALANCES, ENDING</b>	<u>\$ 2,167</u>	<u>\$ 2,176</u>	<u>\$ 9</u>

**ELLIS COUNTY, TEXAS**

**CONSTABLE, PRECINCT #4 FORFEITURE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other	\$ 100	\$ -	\$( 100)
Total Revenues	<u>100</u>	<u>-</u>	<u>( 100)</u>
<b>EXPENDITURES</b>			
Public safety:			
General	100	-	100
Total Expenditures	<u>100</u>	<u>-</u>	<u>100</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>98</u>	<u>98</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ -</u>

**ELLIS COUNTY, TEXAS**

**RECORDS MANAGEMENT FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Records management fees	\$ 185,000	\$ 214,805	\$ 29,805
Interest earnings	500	1,008	508
Total revenues	<u>185,500</u>	<u>215,813</u>	<u>30,313</u>
 <b>EXPENDITURES</b>			
General government:			
Salaries	25,472	25,474	( 2)
Benefits	9,292	9,293	( 1)
Capital outlay	10,736	7,041	3,695
Other	<u>140,000</u>	<u>105,902</u>	<u>34,098</u>
Total expenditures	<u>185,500</u>	<u>147,710</u>	<u>37,790</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	68,103	68,103
 <b>FUND BALANCES, BEGINNING</b>	<u>68,942</u>	<u>68,942</u>	-
 <b>FUND BALANCES, ENDING</b>	\$ <u>68,942</u>	\$ <u>137,045</u>	\$ <u>68,103</u>

**ELLIS COUNTY, TEXAS**

**GENERAL RECORDS MANAGEMENT AND PRESERVATION FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
District Clerk records management fees	\$ 13,000	\$ 13,790	\$ 790
County Clerk records management fees	26,000	29,115	3,115
Interest earnings	2,500	1,925	( 575)
Other	<u>135,000</u>	<u>-</u>	<u>( 135,000)</u>
Total revenues	<u>176,500</u>	<u>44,830</u>	<u>( 131,670)</u>
<b>EXPENDITURES</b>			
General government:			
Capital outlay	88,250	-	88,250
Other	<u>88,250</u>	<u>-</u>	<u>88,250</u>
Total expenditures	<u>176,500</u>	<u>-</u>	<u>176,500</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	44,830	44,830
<b>FUND BALANCES, BEGINNING</b>	<u>159,138</u>	<u>159,138</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 159,138</u>	<u>\$ 203,968</u>	<u>\$ 44,830</u>

**ELLIS COUNTY, TEXAS**

**COURTHOUSE SECURITY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
District Clerk courthouse security fees	\$ 8,500	\$ 9,615	\$ 1,115
County Clerk courthouse security fees	45,000	51,182	6,182
JP court courthouse security fees	28,500	29,221	721
Interest earnings	1,000	569	( 431)
Other	<u>10,000</u>	<u>-</u>	<u>( 10,000)</u>
Total revenues	<u>93,000</u>	<u>90,587</u>	<u>( 2,413)</u>
 <b>EXPENDITURES</b>			
General government:			
Salaries	152,773	159,267	( 6,494)
Benefits	39,834	37,704	2,130
Other	<u>2,880</u>	<u>2,880</u>	<u>-</u>
Total expenditures	<u>195,487</u>	<u>199,851</u>	<u>( 4,364)</u>
 <b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	 <u>( 102,487)</u>	 <u>( 109,264)</u>	 <u>( 6,777)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>102,487</u>	<u>102,487</u>	<u>-</u>
Total other financing sources (uses)	<u>102,487</u>	<u>102,487</u>	<u>-</u>
 <b>NET CHANGE IN FUND BALANCES</b>	 -	 ( 6,777)	 ( 6,777)
 <b>FUND BALANCES, BEGINNING</b>	 <u>13,122</u>	 <u>13,122</u>	 <u>-</u>
 <b>FUND BALANCES, ENDING</b>	 <u>\$ 13,122</u>	 <u>\$ 6,345</u>	 <u>\$( 6,777)</u>

**ELLIS COUNTY, TEXAS**

**LAW ENFORCEMENT TASK FORCE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ -
Interest	-	5	5
Program match	-	64	64
Total Revenues	<u>-</u>	<u>69</u>	<u>69</u>
<b>EXPENDITURES</b>			
Public Safety:			
Salaries and benefits	-	-	-
Other	-	-	-
Capital outlay	-	-	-
Refund surplus contract money	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	69	69
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 69</u>

**ELLIS COUNTY, TEXAS**

**GRAFFITI FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Other	\$ <u>200</u>	\$ <u>-</u>	\$ <u>( 200)</u>
Total revenues	<u>200</u>	<u>-</u>	<u>( 200)</u>
 <b>EXPENDITURES</b>			
Public safety:			
Other	<u>200</u>	<u>-</u>	<u>200</u>
Total expenditures	<u>200</u>	<u>-</u>	<u>200</u>
 <b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>FUND BALANCES, BEGINNING</b>	<u>20</u>	<u>20</u>	<u>-</u>
 <b>FUND BALANCES, ENDING</b>	\$ <u>20</u>	\$ <u>20</u>	\$ <u>-</u>

**ELLIS COUNTY, TEXAS**

**SOLID WASTE**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 58,064	\$ 58,064	\$ -
Total Revenues	<u>58,064</u>	<u>58,064</u>	<u>-</u>
<b>EXPENDITURES</b>			
General government:			
Other	<u>58,064</u>	<u>57,875</u>	<u>189</u>
Total Expenditures	<u>58,064</u>	<u>57,875</u>	<u>189</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	189	189
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 189</u>

**ELLIS COUNTY, TEXAS**

**FAMILY CONNECTIONS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 21,423	\$ 21,423	\$ -
Total Revenues	<u>21,423</u>	<u>21,423</u>	<u>-</u>
 <b>EXPENDITURES</b>			
General government:			
Contractual	<u>21,423</u>	<u>21,423</u>	<u>-</u>
Total Expenditures	<u>21,423</u>	<u>21,423</u>	<u>-</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	-	-
 <b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ELLIS COUNTY, TEXAS**

**LAW ENFORCEMENT BLOCK FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 31,032	\$ 31,032	\$ -
Interest	411	411	-
Other	<u>1,939</u>	<u>1,939</u>	-
Total Revenues	<u>33,382</u>	<u>33,382</u>	<u>-</u>
<b>EXPENDITURES</b>			
Public safety:			
Equipment	<u>41,827</u>	<u>41,827</u>	-
Total Expenditures	<u>41,827</u>	<u>41,827</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	( 8,445)	( 8,445)	-
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>22,216</u>	<u>22,216</u>	-
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 13,771</u>	<u>\$ 13,771</u>	<u>\$ -</u>

**ELLIS COUNTY, TEXAS**

**VOLUNTEER GUARDIANSHIP GRANT**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 16,286	\$ 16,286	\$ -
Other	<u>1,303</u>	<u>1,303</u>	<u>-</u>
Total Revenues	<u>17,589</u>	<u>17,589</u>	<u>-</u>
<b>EXPENDITURES</b>	<u>17,589</u>	<u>-</u>	<u>17,589</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	17,589	17,589
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 17,589</u>	<u>\$ 17,589</u>

**ELLIS COUNTY, TEXAS**

**CPS MEDIATION PROJECT**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ <u>37,000</u>	\$ <u>14,790</u>	\$ ( <u>22,210</u> )
Total revenues	<u>37,000</u>	<u>14,790</u>	( <u>22,210</u> )
<b>EXPENDITURES</b>			
General government:			
Other	<u>37,000</u>	<u>14,790</u>	<u>22,210</u>
Total expenditures	<u>37,000</u>	<u>14,790</u>	<u>22,210</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-
<b>FUND BALANCES, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**ELLIS COUNTY, TEXAS**

**JUVENILE ACCOUNTABILITY GRANT**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ <u>7,300</u>	\$ <u>7,209</u>	\$ <u>( 91)</u>
Total Revenues	<u>7,300</u>	<u>7,209</u>	<u>( 91)</u>
 <b>EXPENDITURES</b>			
General government:			
Other	<u>8,156</u>	<u>8,150</u>	<u>6</u>
Total Expenditures	<u>8,156</u>	<u>8,150</u>	<u>6</u>
 <b>NET CHANGE IN FUND BALANCES</b>	<u>( 856)</u>	<u>( 941)</u>	<u>( 85)</u>
 <b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>856</u>	<u>856</u>	<u>-</u>
 <b>FUND BALANCES, END OF YEAR</b>	\$ <u><u>-</u></u>	\$ <u><u>( 85)</u></u>	\$ <u><u>( 85)</u></u>

**ELLIS COUNTY, TEXAS**

**DEBT SERVICE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Taxes	\$ 1,940,146	\$ 1,965,728	\$ 25,582
Interest earnings	15,000	8,765	( 6,235)
Other	<u>116,496</u>	<u>-</u>	<u>( 116,496)</u>
Total revenues	<u>2,071,642</u>	<u>1,974,493</u>	<u>( 97,149)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	1,165,000	1,165,000	-
Interest	866,642	866,642	-
Other	<u>40,000</u>	<u>2,418</u>	<u>37,582</u>
Total expenditures	<u>2,071,642</u>	<u>2,034,060</u>	<u>37,582</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	( 59,567)	( 59,567)
<b>FUND BALANCES, BEGINNING</b>	<u>588,439</u>	<u>588,439</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 588,439</u>	<u>\$ 528,872</u>	<u>\$( 59,567)</u>

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**RIGHT-OF-WAY AVAILABLE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest	\$ 2,000	\$ 1,174	\$ ( 826)
Total revenues	<u>2,000</u>	<u>1,174</u>	<u>( 826)</u>
 <b>EXPENDITURES</b>			
Capital outlay:			
Right-of-way purchase	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>-</u>	<u>2,000</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	1,174	1,174
 <b>FUND BALANCES, BEGINNING</b>	<u>98,214</u>	<u>98,214</u>	<u>-</u>
 <b>FUND BALANCES, ENDING</b>	\$ <u>98,214</u>	\$ <u>99,388</u>	\$ <u>1,174</u>

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**ROAD DISTRICT #1 AVAILABLE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ 20,000	\$ 7,331	\$( 12,669)
Other	<u>1,060,000</u>	<u>-</u>	<u>( 1,060,000)</u>
Total revenues	<u>1,080,000</u>	<u>7,331</u>	<u>( 1,072,669)</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>1,080,000</u>	<u>3,188</u>	<u>1,076,812</u>
Total expenditures	<u>1,080,000</u>	<u>3,188</u>	<u>1,076,812</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	4,143	4,143
<b>FUND BALANCES, BEGINNING</b>	<u>1,069,482</u>	<u>1,069,482</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,069,482</u>	<u>\$ 1,073,625</u>	<u>\$ 4,143</u>

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**ROAD DISTRICT #5 AVAILABLE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ 2,500	\$ 1,343	\$( 1,157)
Other	<u>140,000</u>	<u>-</u>	<u>( 140,000)</u>
Total revenues	<u>142,500</u>	<u>1,343</u>	<u>( 141,157)</u>
 <b>EXPENDITURES</b>			
Capital outlay	<u>142,500</u>	<u>59,464</u>	<u>83,036</u>
Total expenditures	<u>142,500</u>	<u>59,464</u>	<u>83,036</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	( 58,121)	( 58,121)
 <b>FUND BALANCES, BEGINNING</b>	<u>142,799</u>	<u>142,799</u>	<u>-</u>
 <b>FUND BALANCES, ENDING</b>	\$ <u>142,799</u>	\$ <u>84,678</u>	\$ <u>( 58,121)</u>

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**ROAD DISTRICT #16 AVAILABLE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest earnings	\$ 2,500	\$ 1,770	\$( 730)
Other	<u>150,000</u>	<u>-</u>	<u>( 150,000)</u>
Total revenues	<u>152,500</u>	<u>1,770</u>	<u>( 150,730)</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>152,500</u>	<u>-</u>	<u>152,500</u>
Total expenditures	<u>152,500</u>	<u>-</u>	<u>152,500</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	1,770	1,770
<b>FUND BALANCES, BEGINNING</b>	<u>149,258</u>	<u>152,167</u>	<u>2,909</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 149,258</u>	<u>\$ 153,937</u>	<u>\$ 4,679</u>

**ELLIS COUNTY, TEXAS**  
**CAPITAL PROJECTS FUNDS**  
**PERMANENT IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			<b>\$ 9,313</b>
Taxes	\$ 457,000	\$ 466,313	2,272
Intergovernmental	140,000	142,272	( 11,902)
Interest earnings	20,000	8,098	( 200,000)
Other	<u>200,000</u>	<u>-</u>	<u>( 200,317)</u>
Total revenues	<u>817,000</u>	<u>616,683</u>	
<b>EXPENDITURES</b>			<b>( 328,274)</b>
Capital outlay	<u>817,000</u>	<u>1,145,274</u>	<u>( 328,274)</u>
Total expenditures	<u>817,000</u>	<u>1,145,274</u>	
<b>NET CHANGE IN FUND BALANCES</b>	-	( 528,591)	( 528,591)
<b>FUND BALANCES, BEGINNING</b>	<u>805,667</u>	<u>805,667</u>	<u>-</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 805,667</u>	<u>\$ 277,076</u>	<u>\$ ( 528,591)</u>

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**CAPITAL PROJECTS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest	\$ -	\$ -	\$ -
Other revenue	-	962	962
Total Revenues	<u>-</u>	<u>962</u>	<u>962</u>
<b>EXPENDITURES</b>			
Various County Buildings:			
Capital outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>-</u>	<u>962</u>	<u>962</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	962	962
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>355,817</u>	<u>355,817</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 355,817</u>	<u>\$ 356,779</u>	<u>\$ 962</u>

**ELLIS COUNTY, TEXAS**

**CAPITAL PROJECTS FUNDS**

**TAN PROJECTS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>			
Interest	\$ 20,000	\$ 18,919	\$( 1,081)
Miscellaneous	<u>1,500,000</u>	<u>-</u>	<u>( 1,500,000)</u>
Total Revenues	<u>1,520,000</u>	<u>18,919</u>	<u>( 1,501,081)</u>
 <b>EXPENDITURES</b>			
Capital outlay	520,000	1,283,865	( 763,865)
Other	<u>1,000,000</u>	<u>286,799</u>	<u>713,201</u>
Total Expenditures	<u>1,520,000</u>	<u>1,570,664</u>	<u>( 50,664)</u>
 <b>NET CHANGE IN FUND BALANCES</b>	-	( 1,551,745)	( 1,551,745)
 <b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>2,131,214</u>	<u>2,131,214</u>	<u>-</u>
 <b>FUND BALANCES, END OF YEAR</b>	\$ <u>2,131,214</u>	\$ <u>579,469</u>	\$ <u>( 1,551,745)</u>

## AGENCY FUNDS

# **AGENCY FUNDS**

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

## **COUNTY TREASURER**

This fund is used to account for employee deposits made to an IRS Code Section 457 plan and 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 the State of Texas for supervision, rehabilitation and placement of juvenile probationers.

## **ADULT COMMUNITY SUPPERVISION**

This fund is used to account for funds received from the State of Texas 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, 2003**

	<u>Balance September 30, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2003</u>
<b><u>COUNTY TREASURER</u></b>				
Assets:				
Cash	\$ 541,225	\$ 2,285,175	\$ 1,660,069	\$ 1,166,331
Investments	<u>963,198</u>	<u>438,804</u>	<u>1,150,100</u>	<u>251,902</u>
Total assets	\$ <u>1,504,423</u>	\$ <u>2,723,979</u>	\$ <u>2,810,169</u>	\$ <u>1,418,233</u>
Liabilities:				
Due to beneficiaries	\$ <u>1,504,423</u>	\$ <u>2,723,979</u>	\$ <u>2,810,169</u>	\$ <u>1,418,233</u>
Total liabilities	\$ <u>1,504,423</u>	\$ <u>2,723,979</u>	\$ <u>2,810,169</u>	\$ <u>1,418,233</u>
<b><u>TAX COLLECTOR</u></b>				
Assets:				
Cash	\$ <u>1,740,458</u>	\$ <u>126,142,925</u>	\$ <u>126,145,013</u>	\$ <u>1,738,370</u>
Total assets	\$ <u>1,740,458</u>	\$ <u>126,142,925</u>	\$ <u>126,145,013</u>	\$ <u>1,738,370</u>
Liabilities:				
Due to other governments	\$ 1,660,015	\$ 126,142,925	\$ 126,145,013	\$ 1,657,927
Due to beneficiaries	<u>80,443</u>	<u>-</u>	<u>-</u>	<u>80,443</u>
Total liabilities	\$ <u>1,740,458</u>	\$ <u>126,142,925</u>	\$ <u>126,145,013</u>	\$ <u>1,738,370</u>
<b><u>COUNTY ATTORNEY</u></b>				
Assets:				
Cash	\$ <u>125,455</u>	\$ <u>471,514</u>	\$ <u>514,126</u>	\$ <u>82,843</u>
Total assets	\$ <u>125,455</u>	\$ <u>471,514</u>	\$ <u>514,126</u>	\$ <u>82,843</u>
Liabilities:				
Due to beneficiaries	\$ <u>125,455</u>	\$ <u>471,514</u>	\$ <u>514,126</u>	\$ <u>82,843</u>
Total liabilities	\$ <u>125,455</u>	\$ <u>471,514</u>	\$ <u>514,126</u>	\$ <u>82,843</u>

(continued)

**ELLIS COUNTY, TEXAS**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
(Continued)  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Balance September 30, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2003</u>
<b><u>SHERIFF</u></b>				
Assets:				
Cash	\$ 175,590	\$ 152,481	\$ 292,627	\$ 35,444
Total assets	\$ 175,590	\$ 152,481	\$ 292,627	\$ 35,444
Liabilities:				
Due to beneficiaries	\$ 175,590	\$ 152,481	\$ 292,627	\$ 35,444
Total liabilities	\$ 175,590	\$ 152,481	\$ 292,627	\$ 35,444
<b><u>DISTRICT CLERK</u></b>				
Assets:				
Cash	\$ 1,864,761	\$ 1,027,072	\$ 566,104	\$ 2,325,729
Total assets	\$ 1,864,761	\$ 1,027,072	\$ 566,104	\$ 2,325,729
Liabilities:				
Due to beneficiaries	\$ 1,864,761	\$ 1,027,072	\$ 566,104	\$ 2,325,729
Total liabilities	\$ 1,864,761	\$ 1,027,072	\$ 566,104	\$ 2,325,729
<b><u>COUNTY CLERK</u></b>				
Assets:				
Cash	\$ 1,908,072	\$ 1,478,018	\$ 1,938,274	\$ 1,447,816
Total assets	\$ 1,908,072	\$ 1,478,018	\$ 1,938,274	\$ 1,447,816
Liabilities:				
Due to beneficiaries	\$ 1,908,072	\$ 1,478,018	\$ 1,938,274	\$ 1,447,816
Total liabilities	\$ 1,908,072	\$ 1,478,018	\$ 1,938,274	\$ 1,447,816

(continued)

**ELLIS COUNTY, TEXAS**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
(Continued)  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	Balance September 30, 2002	Additions	Deductions	Balance September 30, 2003
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>JUSTICE OF THE PEACE</u></b>				
Assets:				
Cash	\$ 34,493	\$ 115,467	\$ 83,623	\$ 66,337
Total assets	<u>\$ 34,493</u>	<u>\$ 115,467</u>	<u>\$ 83,623</u>	<u>\$ 66,337</u>
Liabilities:				
Due to other governments	\$ 34,493	\$ 115,467	\$ 83,623	\$ 66,337
Total liabilities	<u>\$ 34,493</u>	<u>\$ 115,467</u>	<u>\$ 83,623</u>	<u>\$ 66,337</u>
<b><u>JUVENILE PROBATION AND CORRECTIONS</u></b>				
Assets:				
Cash	\$ 2,757	\$ 660,059	\$ 360,830	\$ 301,986
Investments	<u>267,108</u>	<u>184,483</u>	<u>59,471</u>	<u>392,120</u>
Total assets	<u>\$ 269,865</u>	<u>\$ 844,542</u>	<u>\$ 420,301</u>	<u>\$ 694,106</u>
Liabilities:				
Due to beneficiaries	\$ 269,865	\$ 844,542	\$ 420,301	\$ 694,106
Total liabilities	<u>\$ 269,865</u>	<u>\$ 844,542</u>	<u>\$ 420,301</u>	<u>\$ 694,106</u>
<b><u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u></b>				
Assets:				
Cash	\$ 32,897	\$ 1,591,502	\$ 1,573,231	\$ 51,168
Investments	<u>1,446,158</u>	<u>213,001</u>	<u>461,086</u>	<u>1,198,073</u>
Total assets	<u>\$ 1,479,055</u>	<u>\$ 1,804,503</u>	<u>\$ 2,034,317</u>	<u>\$ 1,249,241</u>
Liabilities:				
Due to beneficiaries	\$ 1,479,055	\$ 1,804,503	\$ 2,034,317	\$ 1,249,241
Total liabilities	<u>\$ 1,479,055</u>	<u>\$ 1,804,503</u>	<u>\$ 2,034,317</u>	<u>\$ 1,249,241</u>

(continued)

**ELLIS COUNTY, TEXAS**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
(Continued)  
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Balance September 30, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2003</u>
<b><u>TOTAL - ALL AGENCY FUNDS</u></b>				
<b>Assets:</b>				
Cash	\$ 6,425,708	\$ 133,924,213	\$ 133,133,897	\$ 7,216,024
Investments	<u>2,676,464</u>	<u>836,288</u>	<u>1,670,657</u>	<u>1,842,095</u>
Total assets	\$ <u>9,102,172</u>	\$ <u>134,760,501</u>	\$ <u>134,804,554</u>	\$ <u>9,058,119</u>
<b>Liabilities:</b>				
Due to other governments	\$ 1,694,508	\$ 126,258,392	\$ 126,228,636	\$ 1,724,264
Due to beneficiaries	<u>7,407,664</u>	<u>8,502,109</u>	<u>8,575,918</u>	<u>7,333,855</u>
Total liabilities	\$ <u>9,102,172</u>	\$ <u>134,760,501</u>	\$ <u>134,804,554</u>	\$ <u>9,058,119</u>

## STATISTICAL SECTION

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**ELLIS COUNTY, TEXAS**  
**GOVERNMENT-WIDE EXPENSES BY FUNCTION**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2003**  
(UNAUDITED)

<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Health &amp; Welfare</u>	<u>Conservation</u>	<u>Road &amp; Bridge</u>	<u>Interest on Long Term Debt</u>	<u>Total</u>
2003	\$ 6,662,572	\$ 4,317,576	\$ 8,925,462	\$ 1,956,606	\$ 145,802	\$ 6,613,357	\$ 814,526	\$ 29,435,901

Reporting for government-wide expenses by function began in fiscal year 2003.

**ELLIS COUNTY, TEXAS**  
**GOVERNMENT-WIDE REVENUES BY FUNCTION**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2003**  
(UNAUDITED)

<u>Fiscal Year</u>	<u>Program Revenues</u>		<u>General Revenues</u>		<u>Total</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Taxes</u>	<u>Unrestricted Investments Earnings</u>	
2003	\$ 9,079,978	\$ 232,055	\$ 20,881,858	\$ 100,294	\$ 30,294,185

Reporting for government-wide revenues by function began in fiscal year 2003.

**ELLIS COUNTY, TEXAS  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (a)  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Health &amp; Welfare</u>	<u>Conservation</u>
1994	\$ 5,123,421	\$ 869,209	\$ 3,932,487	\$ 526,384	\$ 89,856
1995	3,731,954	890,115	4,126,415	529,201	93,291
1996	4,125,822	960,566	3,841,341	576,664	79,857
1997	4,599,369	958,022	4,607,130	784,332	93,820
1998	5,092,767	1,007,718	5,195,380	964,118	96,317
1999	5,962,126	1,084,002	5,687,885	1,492,717	97,330
2000	6,188,614	1,208,377	7,023,925	1,899,643	111,510
2001	5,292,408	923,732	5,632,453	1,314,790	67,994
2002	6,961,557	1,306,215	8,707,048	1,774,010	118,515
2003	6,238,717	4,341,153	8,958,038	1,953,746	145,802

(a) Includes general, special revenues, debt service and capital projects funds. Does not include agency funds.  
(b) Includes a refinancing of debt.

<u>Road &amp; Bridge</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
\$ 4,417,620	\$ 318,948	\$ 714,685	\$ 15,992,610
4,779,193	178,521	710,870	15,039,560
4,745,263	229,470	828,572	15,387,555
5,235,462	191,001	790,171	17,259,307
6,107,660	878,215	859,896	20,202,071
5,111,424	3,528,513	1,179,119	24,143,116
3,946,182	5,925,534	2,138,443	28,442,228
3,955,645	13,432,353	2,147,897	32,767,272
6,002,873	9,729,813	19,174,297 b	53,774,328
6,010,235	2,778,590	2,139,107	32,565,388

**ELLIS COUNTY, TEXAS  
GENERAL GOVERNMENTAL REVENUES BY SOURCE  
LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>	<b>Property Taxes</b>	<b>Inter-Governmental</b>	<b>License &amp; Permits</b>	<b>Fees of Office</b>	<b>Fines &amp; Forfeitures</b>	<b>Interest</b>	<b>Other</b>	<b>Total</b>
1994	\$ 9,069,355	\$ 2,465,339	\$ 101,893	\$ 3,366,765	\$ 857,306	\$ 376,392	\$ 116,911	\$ 16,353,961
1995	9,394,392	1,423,094	1,436,416	1,282,651	720,175	689,997	* 2,865,509	17,812,234
1996	9,694,138	1,049,476	1,532,544	1,694,662	821,190	657,322	488,217	15,937,549
1997	10,178,440	884,083	1,613,606	1,862,873	1,067,051	532,370	904,030	17,042,453
1998	10,801,932	718,736	1,653,315	2,142,556	1,112,158	802,710	** 6,666,275	23,897,682
1999	11,438,390	763,899	1,850,218	2,452,372	1,285,852	1,595,273	*** 21,520,832	40,906,836
2000	13,843,959	723,374	1,847,656	2,532,785	1,529,296	2,049,017	2,898,215	25,424,302
2001	16,581,262	902,187	1,721,797	1,815,722	1,069,897	1,177,323	**** 4,625,759	27,893,947
2002	18,549,364	664,249	2,021,017	2,796,287	1,483,836	514,410	***** 19,938,034	45,967,197
2003	20,871,477	561,643	2,025,740	2,920,559	2,867,310	228,415	834,994	30,310,138

Note: Includes general, special revenues, debt service and capital projects funds.

For presentation purposes, state grants were reclassified from special revenue funds to trust funds.

\* Includes Federal SSC Reimbursement.

\*\* Increase due to bond proceeds for courthouse restoration.

\*\*\* Includes proceeds from TAN issued in 1999 and miscellaneous revenues such as rents, jail pay phone commission, and all other revenues that do not fall in another category.

\*\*\*\* Includes proceeds from Courthouse Restoration Grant and miscellaneous revenues such as rents, jail pay phone commission, and all other revenues that do not fall in another category.

\*\*\*\*\* Increase due to debt proceeds from refinancing existing debt.

**ELLIS COUNTY, TEXAS  
 ASSESSED AND ESTIMATED ACTUAL VALUE  
 OF TAXABLE PROPERTY  
 LAST TEN YEARS**

<b>Tax Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total Assessed Valuation</b>	<b>Assessment Ratio</b>	<b>Estimated Actual Value</b>
1994	\$ 3,018,854,154	\$ 845,282,330	\$ 3,864,136,484	100.0%	\$ 3,864,136,484
1995	3,120,612,095	873,394,780	3,994,006,875	100.0%	3,994,006,875
1996	3,364,519,502	878,211,565	4,242,731,067	100.0%	4,242,731,067
1997	3,286,804,096	1,004,937,250	4,291,741,346	100.0%	4,291,741,346
1998	3,318,380,767	1,086,938,330	4,405,319,097	100.0%	4,405,319,097
1999	3,749,437,660	1,135,918,450	4,885,356,110	100.0%	4,885,356,110
2000	4,799,001,853	1,328,638,192	6,127,640,045	100.0%	6,127,640,045
2001	5,746,067,565	1,502,086,422	7,248,153,987	100.0%	7,248,153,987
2002	6,879,481,633	1,402,222,040	8,281,703,673	100.0%	8,281,703,673
2003	7,293,902,060	1,596,064,070	8,889,966,130	100.0%	8,889,966,130

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

<u>FISCAL YEAR</u>	<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>% OF LEVY COLLECTED</u>	<u>DELINQUENT TAX COLLECTIONS</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>% OF TOTAL TAX COLLECTION TO TAX LEVY</u>
1994	\$ 8,832,868	\$ 8,765,150	99.23%	\$ 304,205	\$ 9,069,355	102.68%
1995	9,184,462	9,123,222	99.33%	271,170	9,394,392	102.29%
1996	9,600,173	9,418,426	98.11%	275,712	9,694,138	100.98%
1997	10,102,936	9,943,312	98.42%	177,927	10,121,239	100.18%
1998	10,479,575	10,219,446	97.51%	550,351	10,769,797	102.76%
1999	11,221,309	10,923,161	97.34%	526,315	11,449,476	102.03%
2000	13,648,716	13,239,870	97.00%	604,089	13,843,959	101.43%
2001	16,778,500	16,136,412	96.17%	444,850	16,581,262	98.82%
2002	* 18,390,426	18,074,500	98.28%	474,864	18,549,364	100.86%
2003	* 20,308,800	19,843,239	97.71%	962,460	20,805,699	102.45%

(a) Delinquent Tax Collections includes penalty and interest.

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

**ELLIS COUNTY, TEXAS  
COMPUTATION OF LEGAL DEBT MARGIN  
September 30, 2003**

Assessed Value of Real Property	\$ 7,293,902,060
Assessed Value of Personal and Other Property	<u>1,596,064,070</u>
 Total Assessed Value	 <u><u>\$ 8,889,966,130</u></u>

**Bonds Issued Under Article III,  
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52, of the State Constitution to issue bonds payable from ad valorem taxes for 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	\$ 1,823,475,515
---	------------------

**Amount of Debt Applicable to Debt Limit:**

**Debt Limit:**

Total Bonded Debt Applicable	\$ 22,801,333	
Less: Assets in Debt Service Fund available for payment of principal	<u>528,872</u>	<u>22,272,461</u>

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

\$ 1,801,203,054

**ELLIS COUNTY, TEXAS  
PRINCIPAL TAXPAYERS  
SEPTEMBER 30, 2003**

<u>Name</u>	<u>Type of Business</u>	<u>2003 Assessed Valuations</u>	<u>Percentage of Total Assessed Valuation</u>
Midlothian Energy Limited	Utility	\$ 348,836,172	3.92%
Holnam Texas LTD Partnership	Cement Plant	174,333,474	1.96%
Chapparal Steel Company	Steel Mill	151,777,378	1.71%
Walgreen Company	Distribution Center	147,299,838	1.66%
Texas Industries, Inc.	Cement Plan	126,737,946	1.43%
Ennis-Tractebel Power Co LP	Utility	101,514,290	1.14%
Toys R Us-Texas LLC	Distribution Center	82,818,345	0.93%
Elk Roofing Products	Roofing Products	72,358,573	0.81%
Sterilite Corporation of Texas	Plastic Mfg.	59,794,420	0.67%
Owens Corning Fiberglass	Fiberglass Mfg.	49,847,343	0.56%
		<u>\$ 1,315,317,779</u>	<u>14.80%</u>

Note: Total Assessed Valuation of \$ 8,889,966,130

Source: Ellis County Appraisal District

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

<u>TAXING URISDICTION</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b><u>DIRECT</u></b>										
<b>COUNTY-WIDE:</b>										
Ellis County	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.28374	\$0.29719	\$0.30202	\$0.31017	\$0.31464
Farm to Market	0.04662	0.04662	0.04662	0.04662	0.04662	0.047596	0.054304	0.049400	0.041230	0.036656
<b><u>OVERLAPPING GOVERNMENTS</u></b>										
<b>CITIES:</b>										
Bardwell	0.14940	0.15304	0.15680	0.15840	0.15494	0.14818	0.15230	0.16250	0.16975	0.16975
Cedar Hill	0.64100	0.65289	0.66130	0.64269	0.64269	0.64269	0.64269	0.64140	0.64140	0.64140
Ennis	0.61900	0.60400	0.60000	0.60000	0.60000	0.60000	0.60000	0.60000	0.63000	0.63000
Ferris	0.78000	0.77800	0.78000	0.78000	0.78000	0.75000	0.71000	0.63793	0.60000	0.58554
Garrett	0.43851	0.43600	0.37000	0.37000	0.35285	0.34000	0.33000	0.31000	0.31000	0.31000
Italy	0.63632	0.64297	0.75000	0.76999	0.76999	0.73700	0.67000	0.64785	0.74500	0.59453
Maypearl	0.62740	0.62180	0.62180	0.62188	0.64106	0.78000	0.78000	0.78000	0.76735	0.75642
Midlothian	0.10228	0.11105	0.17452	0.17452	0.17452	0.25366	0.29604	0.41346	0.41113	0.41182
Milford	0.39104	0.63800	0.60911	0.63367	0.61367	0.61367	0.58603	0.54935	0.52786	0.49967
Oak Leaf	0.18270	0.18270	0.18270	0.19600	0.19600	0.19600	0.19600	0.21127	0.26000	0.26174
Ovilla	0.34010	0.34010	0.34010	0.34810	0.37522	0.38129	0.39649	0.38780	0.55856	0.66675
Palmer	0.57700	0.59600	0.58877	0.61877	0.59877	0.59878	0.59880	0.59880	0.55893	0.55893
Pecan Hill	0.23633	0.24324	0.24387	0.25934	0.24610	0.23581	0.22498	0.22800	0.23154	0.23937
Red Oak	0.71955	0.71872	0.69000	0.69000	0.67000	0.65000	0.64000	0.61500	0.61500	0.61500
Waxahachie	0.63243	0.63243	0.63242	0.63242	0.64240	0.61250	0.61750	0.61750	0.61250	0.61750
<b>SCHOOL DISTRICTS:</b>										
Avalon	1.20000	1.20000	1.20000	1.22000	1.36000	1.32000	1.36000	1.43300	1.34833	1.34400
Ennis	1.32000	1.32000	1.32000	1.36000	1.50000	1.46000	1.49000	1.59000	1.65190	1.65190
Ferris	1.50000	1.50000	1.50000	1.53000	1.53000	1.49000	1.49000	1.51000	1.53950	1.53700
Italy	1.50000	1.50000	1.50000	1.50000	1.50000	1.46470	1.56000	1.56000	1.50000	1.56000
Maypearl	1.43540	1.43540	1.58540	1.58540	1.58540	1.53000	1.53000	1.55000	1.55000	1.58000
Midlothian	1.72000	1.70000	0.17000	1.65870	1.64000	1.65990	1.70970	1.72000	1.72000	1.72000
Milford	1.35860	1.35860	1.35860	1.40860	1.45860	1.66120	1.66120	1.62398	1.62398	1.62398
Palmer	1.18000	1.25000	1.31705	1.39000	1.50000	1.40068	1.44650	1.56209	1.56209	1.61700
Red oak	1.60000	1.59000	1.57400	1.57000	1.57000	1.53800	1.53800	1.53000	1.54500	1.57000
Waxahachie	1.39050	1.44800	1.42010	1.41110	1.50110	1.45580	1.54670	1.68000	1.71000	1.63900
Ellis Co. Ed. District	-	-	-	-	-	-	-	-	-	-

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

<b>TAXING URISDICTION</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>
<b>SPECIAL DISTRICTS:</b>										
Fire District #1	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000
Fire District #3	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.00000	0.00000	0.00000
Fire District #4	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.00000	0.00000	0.00000	0.00000
Fire District #5	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
Fire District #6	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
Fire District #7	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
Fire District #8	-	-	-	-	-	-	0.03000	0.03000	0.03000	0.03000
Fire District #9	-	-	-	-	-	-	0.03000	0.03000	0.03000	0.03000
Fire District #10	-	-	-	-	-	-	0.03000	0.03000	0.03000	0.03000
EC Emergency										
Service Dist #1	-	-	-	-	-	-	0.06300	0.06500	0.06700	0.06700
Service Dist #2	-	-	-	-	-	-	0.00000	0.05000	0.05000	0.05750
Ellis Co.	0.03000	0.03000	0.03000	0.03000	0.03000	0.06000	0.03000	0.03000	0.03000	0.03000
W C & ID										
Midlothian	0.26000	0.25500	0.25500	0.24000	0.22000	0.19416	0.19416	0.19416	0.19416	0.19416
Water Co.										

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

Source: Central Appraisal District of Ellis County

**ELLIS COUNTY, TEXAS  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
SEPTEMBER 30, 2003**

<u>Taxing Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Percentage Applicable To Named Government</u>	<u>Overlapping Funded Net Debt</u>
<b>SPECIAL DISTRICTS:</b>			
Ellis County WC&ID #1	\$ 6,353,832	100.00%	\$ 6,353,833
Midlothian Water District	29,564,450	100.00%	29,564,450
<b>CITIES:</b>			
Bardwell	-	100.00%	-
Ennis	20,259,788	100.00%	20,259,788
Ferris	-	0.00%	-
Italy	1,010,000	100.00%	1,010,000
Maypearl	-	0.00%	-
Midlothian	21,720,918	100.00%	21,720,918
Milford	96,429	100.00%	96,429
Ovilla	7,420,500	100.00%	7,420,500
Palmer	3,030,000	100.00%	3,030,000
Red Oak	1,609,184	100.00%	1,609,184
Waxahachie	32,725,301	100.00%	32,725,301
<b>COUNTY-LINE CITITES:</b>			
Cedar Hill	30,516,909	0.61%	186,153
Glenn Heights	18,686	26.60%	4,970
Grand Prairie	96,761,341	100.00%	96,761,341
Mansfield	63,254,770	0.41%	259,345
<b>SCHOOL DISTRICTS:</b>			
Avalon ISD	211,050	100.00%	211,050
Italy ISD	1,870,000	100.00%	1,870,000
Maypearl ISD	6,109,998	100.00%	6,109,998
Midlothian ISD	63,109,205	100.00%	63,109,205
Palmer ISD	5,680,000	100.00%	5,680,000
Red Oak ISD	19,532,422	100.00%	19,532,422
Waxahachie ISD	55,191,209	100.00%	55,191,209
<b>COUNTY-LINE SCHOOL DISTRICTS:</b>			
Ennis ISD	51,052,360	98.78%	50,429,522
Ferris ISD	425,000	96.62%	410,635
Frost ISD	1,400,000	6.44%	90,160
Milford ISD	515,399	84.19%	433,914
<b>TOTAL NET OVERLAPPING DEBT</b>			<b>\$ 424,070,327</b>
Ellis County			<b>\$ 23,267,823</b>

Source: Texas Municipal Reports

**ELLIS COUNTY, TEXAS  
RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUES AND NET BONDED DEBT PER CAPITA  
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>
1994	\$ 88,400	\$ 3,825,147,693	\$ 5,509,428	\$ 406,451	\$ 5,102,977	0.13%	57.73
1995	89,000	3,864,136,484	4,820,000	53,132	4,766,868	0.12%	53.56
1996	90,500	4,242,731,067	4,325,000	113,635	4,211,365	0.10%	46.53
1997	103,000	4,291,741,346	4,088,473	103,656	3,984,817	0.09%	38.69
1998	103,000	4,405,319,097	8,554,029	147,559	8,406,470	0.19%	81.62
1999	105,000	4,885,356,110	25,849,112	202,979	25,646,133	0.52%	244.25
2000	111,360	6,127,640,045	25,169,325	521,207	24,648,118	0.40%	221.34
2001	111,360	7,248,153,987	24,219,027	520,553	23,698,474	0.33%	212.81
2002	116,555	8,281,703,673	24,282,813	588,439	23,694,374	0.29%	203.29
2003	129,250	8,889,966,130	22,801,333	528,872	22,272,461	0.25%	172.32

**ELLIS COUNTY, TEXAS**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES OF GENERAL**  
**BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service to General Expenditures (Percent)</u>
1994	\$ 425,000	\$ 289,685	\$ 714,685	\$ 15,992,610	4.47%
1995	460,000	250,870	710,870	15,184,361	4.68%
1996	495,000	216,055	711,055	15,449,869	4.60%
1997	594,860	198,311	793,171	17,259,302	4.60%
1998	555,000	154,393	709,393	20,107,632	3.53%
1999	585,000	362,260	947,260	24,143,116	3.92%
2000	705,000	1,299,382	2,004,382	28,442,228	7.05%
2001	955,000	1,072,068	2,027,068	32,767,272	6.19%
2002	17,285,000	1,408,274	18,693,274	53,774,328	* 34.76%
2003	1,165,000	866,643	2,031,643	29,435,901	6.90%

Note: General Expenditures includes general, special revenues, debt service and capital projects funds.  
Debt Service Expenditures do not include coupon fee or bond issuance costs.

- Increase in percentage results from refinancing existing debt.

**ELLIS COUNTY, TEXAS  
PROPERTY TAX RATE DISTRIBUTION  
LAST TEN YEARS**

<u>Tax Year</u>	<u>General Fund</u>	<u>Road &amp; Bridge Fund</u>	<u>Debt Service Fund</u>	<u>Permanent Improvement</u>	<u>Jury</u>	<u>Farm to Market</u>	<u>Total Tax Rate</u>
1994	0.18308	0.03715	0.02303	0.00970	0.00018	0.04662	0.29976
1995	0.19186	0.03419	0.02367	0.00326	0.00016	0.04662	0.29976
1996	0.18650	0.04209	0.02092	0.00312	0.00051	0.04662	0.29976
1997	0.18427	0.04285	0.01983	0.00569	0.00050	0.04662	0.29976
1998	0.17793	0.04463	0.02379	0.00629	0.00050	0.04662	0.29976
1999	0.185856	0.03528	0.055361	0.006351	0.00089	0.047596	0.331331
2000	0.24296	0	0.042423	0.011207	0.000604	0.054304	0.351498
2001	0.2423567	0.017169	0.033337	0.008488	0.000668	0.049400	0.351418
2002	0.253183	0.015547	0.033085	0.007773	0.000582	0.041230	0.351400
2003	0.259906	0.017281	0.029974	0.006943	0.000540	0.036656	0.351300

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

**ELLIS COUNTY, TEXAS**  
**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Fiscal Year</u>	<u>Taxable Property Value</u>	<u>Construction</u>	<u>Bank Deposits</u>
1994	\$ 3,011,604,692	\$ 55,820,700	(b)
1995	3,145,938,857	71,894,037	(b)
1996	3,328,071,809	93,540,624	(b)
1997	3,503,895,884	115,402,800	(b)
1998	3,759,912,053	153,142,990	(b)
1999	4,134,407,916	183,619,780	(b)
2000	4,790,303,959	497,625,582	(b)
2001	5,568,534,335	462,571,730	(b)
2002	6,155,888,061	326,447,120	(b)
2003	6,786,040,243	443,086,505	(b)

(a) Source: Internal Reports

(b) Certain of the above information is incomplete as data was not available and/or unattainable due to inadequate records and changes in banking laws.

**ELLIS COUNTY, TEXAS  
OFFICIALS' BONDS  
SEPTEMBER 30, 2003**

<u>DEPARTMENT</u>	<u>OFFICIAL</u>	<u>BOND</u>
County Court at Law Judge	Bob Carroll	\$ 10,000
County Court at Law Judge #2	Gene Calvert	10,000
County Judge	Chad Adams	10,000
County Commissioners		
Precinct 1	Hallie Joe Robinson	3,000
Precinct 2	Larry Jones	3,000
Precinct 3	Jackie Miller, Sr.	3,000
Precinct 4	Ron Brown	3,000
County Clerk	Cindy Polley	110,000
District Clerk	Billie Fuller	10,000
County Attorney	Joe F. Grubbs	5,000
Justice of the Peace		
Precinct 1	Bill Woody	5,000
Precinct 2	Jackie Miller, Jr.	5,000
Precinct 3	Curtis Polk	5,000
Precinct 4	Linda Sibley	5,000
County Sheriff	Ray Stewart	30,000
Constable		
Precinct 1	Ben Fry	1,500
Precinct 2	Terry Nay	1,500
Precinct 3	Jimmie Ray	1,500
Precinct 4	Perry Curry	1,500
County Treasurer	Ron Langenheder	25,000
County Tax Assessor-Collector	John Bridges	150,000
County Auditor	Michael S. Navarro	5,000
Adult Probation Officer	Alfred Mims, Jr.	26,000
Elections Administrator	Jane Anderson	20,000

**ELLIS COUNTY, TEXAS  
MISCELLANEOUS STATISTICS  
SEPTEMBER 30, 2003  
(UNAUDITED)**

Created by an act of the State Legislature in 1849. Named for Richard Ellis, president of Convention of 1836 that declared Texas' independence from Mexico.

Form of government: Political subdivision of the State of Texas, a Public Corporation with a County Judge and four County Commissioners as the governing body. The Commissioners Court has only those powers as authorized by the Constitution of the State of Texas or the State Legislature or implied therefrom.

Area:	939.9 square miles
County Roads:	1150 miles
County Bridges:	173
Elected Officials:	22
County Employees:	442
Incorporated Municipalities:	15
Organized School Districts:	10
Colleges and Universities:	2

Recreation: Medieval theme Scarborough Faire; Gingerbread Trail homes tour; Polka Festival; Italian Festival; Christmas candlelight tour; Mad Hatters parade; water activities at Lakes Bardwell and Waxahachie; community theater; college cultural and athletic events.

Business: Varied manufacturing; agribusiness; many residents employed in Dallas.

Agriculture: Beef cattle; crops include cotton, corn, wheat, and milo.

Minerals: Cement, oil, and gas.

Physical features: North Texas Blackland soils; level to rolling; Chambers Creek, Trinity River.

Ethnicity: White (72%); Hispanic (12%); Black (9%); Other (5%); American Indian (1%); Asian (1%).  
(According to latest census numbers.)

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# COMPLIANCE

## Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters that we have reported to management in a separate letter dated April 2, 2004.

This report is intended solely for the information and use of the Commissioners' Court, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

April 2, 2004



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

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas (County) as of and for the year ended September 30, 2003, which collectively comprise the Ellis County, Texas's basic financial statements and have issued our report thereon dated April 2, 2004. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

	Governmental Activities 2003
Land	\$ 6,607,249
Construction work in progress	9,179,091
Buildings and improvements	19,531,819
Machinery and equipment	3,463,685
Total	\$ 38,781,844

The County had the following additions to fixed asset:

Addition to construction in progress for the courthouse renovations and the new jail and justice center	\$ 2,400,000
Purchase of vehicles and equipment	\$ 622,000
Purchase of office	\$ 36,000

Additional information on Ellis County's capital assets can be found in note 4 on pages 28 – 29 of this report.

**Long-term debt.** At the end of the current fiscal year, Ellis County had total debt outstanding of \$23,058,069.

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

Certificates of Obligation:	
Bonds	\$ 4,640,000
Refunding Bonds 2002	17,256,333
Tax Anticipation Notes, 1999	905,000
Total	\$ 22,801,333

The County also had capital leases outstanding in the amount of \$256,736 and vacation payable of \$772,869.

The County's overall debt decreased from the prior year. This was due to the regular principal payments of \$1,422,553. The decrease was made smaller by an increase in debt amounts as interest accrued on capital appreciation bonds held by the County in the amount of \$101,186, and the additional debt issuance of capital leases in the amount of \$96,623.

Ellis County maintains a "A+" rating from Standard & Poor's and Fitch and a "A1" rating from Moody's for general obligation debt.

Additional information on Ellis County's long-term debt can be found in note 4 on pages 29 – 31 of this report.