

**ELLIS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2002**

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INTRODUCTORY SECTION

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ELLIS COUNTY AUDITOR'S OFFICE

Michael S. Navarro, CPA
County Auditor

Yvonne W. Odom
1st Assistant

Barba Burnett
Assistant

Mary Bridges
Assistant

March 29, 2003

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, 2002 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.

Mailing Address:

101 W. Main, Suite 301
Waxahachie, Texas 75165

The Comprehensive Annual Financial Report is presented in four sections; introductory, financial, statistical and single audit. 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, combined financial statements and notes thereto which present an overview of the County's financial operations, and more detailed combining and supplementary statements. The statistical section includes unaudited data depicting certain financial history of the county for the past ten years and demographic information.

Ellis County is 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. Information related to this single audit, including the schedule of federal financial assistance, findings and recommendations, and auditor's reports of the internal control structure and compliance with applicable laws and regulations, are included in the single audit section of this report.

Phone (972) 825-5120

Fax (972) 825-5124

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 US Census Bureau, the estimated population of Ellis County is 116,555. This represents a 4.7% increase from April 1, 2000- July 1, 2001. Citizens 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 median household money income in Ellis County is \$50,350 compared to the state median of \$39,927. 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 \$4,790,303,959 in 2000 to \$5,568,534,335 in 2001. This is testament that both individuals and corporations are continuing to look toward the County as a great place to conduct and expand business and establish their families. A significant amount of the new construction is coming from the Tax Increment Reinvestment Zone which the Ellis County Commissioners Court elected to participate in. Tax Increment financing is a tool that local governments can use to publicly finance needed structural improvements and enhanced infrastructure within a defined area. These improvements usually are undertaken to promote the viability of existing businesses and to attract new commercial enterprises to the area. The cost of improvements to the area is repaid by the contribution of future tax revenues by each taxing unit that levies taxes against the property. Specifically, each taxing unit can choose to dedicate all, a portion of, or none the tax revenue that is attributable to the increase in property values due to the improvements within the reinvestment zone. The Ellis County Commissioners Court has elected 100% dedication of all tax revenue received from the increase in the zone. 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 zone is completed and paid for and no longer requires reinvestment of its tax revenue.

Based on current projections, the County is once again expected to continue to grow. 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 lowest tax rates of the 254 Texas counties. Innovative leadership has enabled the County to govern effectively as well as efficiently.

Debt Refinancing

On May 13, 2002, Ellis County issued General Obligation Refunding Bonds, Series 2002. The proceeds from the sale of the bonds were used to refund the 2005 and 2006 maturities of the County's Tax Notes, Series 1999, in order to restructure the County's debt and to pay the costs related to the issuance of the bonds. The goal of refunding was to restructure outstanding 1999 Tax Notes issue so that the future total county debt payments would not exceed \$2,100,000 annually.

Capital Projects

In September of 2002, the Ellis County Courthouse re-opened its doors for the first time since 1999 to conduct County operations. The following departments were moved into the courthouse: County Auditor, County Treasurer, Purchasing, County Judge, Communications, Justice of the Peace Precinct 3, Indigent Health Care, Constable Precinct 3, Veteran's Service Officer, and Commissioners Court. Additionally, the courthouse now boasts a visitor's center. The re-opening of this magnificent structure has renewed business and tourism to the downtown Waxahachie (the County seat) area.

The Commissioners Court is currently entertaining discussions on plans for the remaining departments that were initially to be housed in a new administration center. Several options are available including: utilizing and renovating existing County facilities, purchase of real property, lease of real property or construction of new buildings.

The Commissioners Court voted to suspend construction of the Justice Center and are currently looking at options which include remediation of the structure. The Court is also evaluating and negotiating several proposals concerning the land and structures located at the former Super Conducting Super Collider facility.

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.

Single Audit

As a recipient of Federal and State financial assistance, the County is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the County.

As a part of the County's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the county has complied with applicable laws and regulations. The results of the County's single audit for the fiscal year ended September 30, 2002 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

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. Informal 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 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. Outstanding encumbrances at fiscal year end are shown as a reserve of the appropriate fund balance and not included in current expenditures.

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 has also recently assumed the duties as County Investment Officer.

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

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

The County Treasurer is responsible for depositing money received by the County in the depository selected by the Commissioners Court. Also, the Treasurer administers payroll, and distributes disbursements.

General Government Functions

The following schedule presents a summary of the general fund, special revenue funds, debt service and capital projects funds revenues, for the fiscal year ended September 30, 2002. I have eliminated the percentage comparisons to the prior fiscal year that I normally include since the results would be misleading because the year ended September 30, 2002 includes 12 months of activity and the results for the year ended September 30, 2001 included only 9 months.

<u>Source</u>	<u>Amount</u>	<u>Percentage of Total</u>
Property Taxes	\$ 18,549,364	40.35%
Intergovernmental	664,249	1.44
License & Permits	2,021,017	4.40
Fees of Office	2,796,287	6.08
Fines & Forfeitures	1,483,836	3.23
Interest	514,410	1.13
Other Revenue & Other		
Financing Sources **	<u>19,938,034</u>	<u>43.37</u>
Total	<u>\$ 45,967,197</u>	<u>100.00</u>

** For presentation purposes, other financing sources (IE, capital leases, debt refinancing, have been added to other revenue)

The largest increase in revenues were in other financing sources. This is due to the Commissioners Court authorizing General Obligation Refunding bonds to pay off the callable portions of the Tax Notes.

Taxable valuation of \$5,568,534,335 for tax year 2001 which helps fund operations for the fiscal year ended September 30, 2002 reflects a 16.25% increase over the preceding year. Allocations of the property tax levy by purpose for 2002 and the preceding two years are as follows (amounts per \$100 of assessed value):

Allocation of Tax Rates:

<u>Purpose</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Fund	\$ 0.253183	\$ 0.242356	\$ 0.242960
Road & Bridge	0.015547	0.017169	0.000000
Debt Service	0.033085	0.033337	0.042423
Permanent Improvement	0.007773	0.008488	0.011207
Jury	0.000582	0.000668	0.000604
Farm to Market	<u>0.041230</u>	<u>0.049400</u>	<u>0.054304</u>
Total Tax Rate	<u>\$ 0.351400</u>	<u>\$ 0.351418</u>	<u>\$ 0.351498</u>

The following schedule presents a summary of general fund, special revenue fund, debt service and capital projects fund expenditures for the fiscal year ended September 30, 2002. I have eliminated the percentage comparisons to the prior fiscal year that I normally include since the results would be misleading because the year ended September 30, 2002 includes 12 months of activity and the results for the year ended September 30, 2001 included only 9 months.

Expenditures	<u>Amount</u>	<u>Percent of Total</u>
Current:		
General Government	\$ 3,843,659	7.15 %
Judicial	1,306,215	2.43
Legal	1,463,861	2.72
Financial	1,079,405	2.00
Public Facilities	574,632	.107
Public Safety	8,707,048	16.19
Health and Welfare	1,774,010	3.30
Conservation	118,515	.22
Capital Outlay	9,729,813	18.09
Roads and Highways	6,002,873	11.16
Debt Service	<u>19,174,297</u>	<u>35.67</u>
Total	<u>\$ 53,774,328</u>	<u>100.00</u>

You might notice a large increase in debt service expenditures. This is due to the refinancing of the Tax Notes which occurred in 2002. Proceeds of the refunding bonds were used to retire the callable portions of the Tax Notes.

Capital Outlay continues to be a significant expenditure due to the progress of the historic courthouse and also the expenditures on the Justice Center and Detention facility.

General Fund Balance

The General Fund balance of \$4,378,169 was up \$296,677 from 2001. I have noticed that over the last few years, the officials of the County seem to be making a more concerted effort to manage their operations more efficiently. This is reflected in the increasing fund balance.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions. As of September 30, 2002, the general fixed assets of the County amounted to \$49,579,249. Fixed assets are valued at historical cost or at estimated historical cost if actual cost is not available. Depreciation of general fixed assets is not recognized in the County's accounting records.

Debt Administration

The ratio of net general bonded debt to assessed valuation and net debt per capita are useful indicators of the County's debt position. The data for Ellis County, as of September 30, 2002, is as follows:

Ellis County Net Long-Term Debt	\$ 23,694,374
Net Debt to Assessed Value	.29%
Net Debt per Capita	\$ 203.29

The County's bonded debt carries a rating of "A" from Moody's Investor Services.

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.

Risk Management

The County is continuing to improve in the area of loss control and risk management. A Safety Committee has continued to investigate accidents and support Road and Bridge departments with safety training sessions. The Road and Bridge Precincts budget for the purchase of safety equipment and supplies for protection for the road workers. The County participates in a liability pool created by the Texas State Legislature and managed by the Texas Association of Counties. The Texas Association of County's Safety Specialist quarterly evaluates all departments and buildings. These programs have helped in maintaining a reasonable insurance rate for the year ended September 30, 2002.

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 Commissioners Court to perform an annual audit in accordance with local policy. The audit was designed to meet the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-133. The auditors' report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditors' reports relating specifically to the single audit are included in the Single Audit Section.

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, 2001. This was the sixth consecutive year that this government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

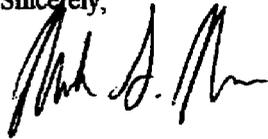
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Auditor's Office staff (Yvonne Odom, Barba Burnett, Mary Bridges, Loretta Embrey, 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.

Sincerely,



Michael S. Navarro, CPA, CIO
County Auditor

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, 2001

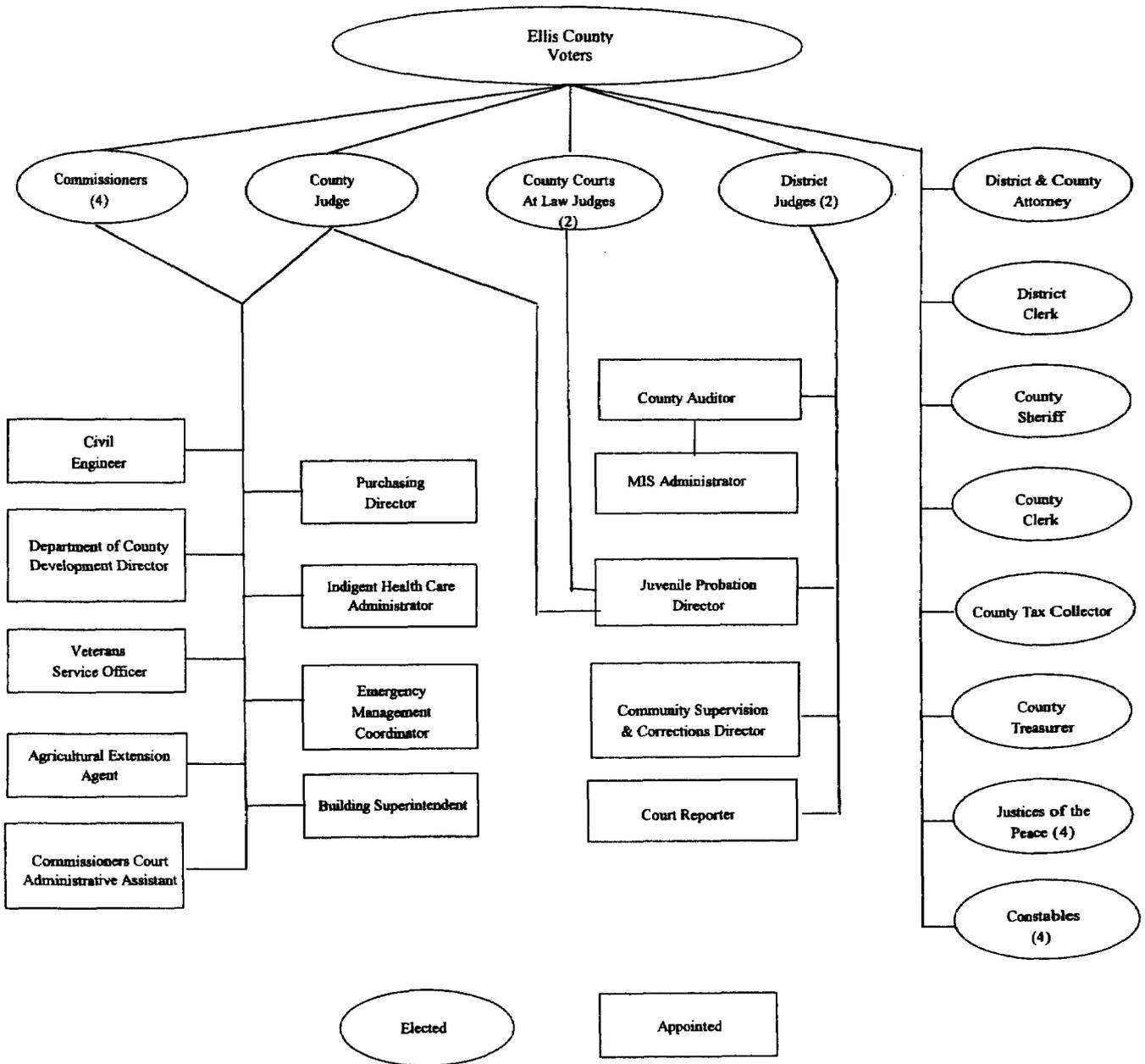
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

ELLIS COUNTY, TEXAS ORGANIZATIONAL CHART



DIRECTORY OF PUBLIC OFFICIALS

COMMISSIONERS COURT

COUNTY JUDGE

Al Cornelius

COUNTY COMMISSIONERS

Precinct 1

Hallie Joe Robinson

Precinct 2

Gerald W. Holland, Jr.

Precinct 3

Charles Waller

Precinct 4

Ron Brown

JUDICIAL

DISTRICT JUDGE

40th Judicial District

Gene Knize

378th Judicial District

Al Scoggins

COUNTY COURT AT LAW JUDGE

Bob Carroll

JUSTICE OF THE PEACE

Precinct 1

Sue Schmidt

Precinct 2

Jackie Miller

Precinct 3

Curtis Polk

Precinct 4

Chad Adams

LAW ENFORCEMENT AND LEGAL

SHERIFF

Ray Stewart

COUNTY ATTORNEY

Joe Grubbs

CONSTABLES

Precinct 1

Bill Woody

Precinct 2

Terry Nay

Precinct 3

Jimmie Ray

Precinct 4

Perry Curry

ADULT PROBATION OFFICER*

Alfred Mims

JUVENILE PROBATION OFFICER*

Chris Aldama

FINANCIAL ADMINISTRATION

COUNTY AUDITOR*

Michael S. Navarro

COUNTY TREASURER

Mark Price

TAX COLLECTOR

John Bridges

PURCHASING DIRECTOR*

Hanna McCleary

RECORDING OFFICIALS

DISTRICT CLERK

Billie Fuller

COUNTY CLERK

Cindy Polley

*Denotes appointed officials. All others are elected officials.

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FINANCIAL SECTION

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

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge
and Commissioners' Court of
Ellis County, Texas
Waxahachie, Texas

We have audited the accompanying general purpose financial statements of Ellis County, Texas, as of and for the year ended September 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Ellis County, Texas, as of September 30, 2002, and the results of its operations 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 a report dated March 10, 2003, on our consideration of Ellis County, Texas' internal control over financial reporting and 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 with this report in considering the results of our audit.

-1-

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining and individual fund and account group financial statements and statistical data listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Ellis County, Texas. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the general purpose financial statements of Ellis County, Texas. Such information, except for that portion marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Patillo, Brown & Nee, L.L.P.

March 10, 2003

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ELLIS COUNTY, TEXAS
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
ASSETS				
Cash	\$ 60,970	\$ 121,359	\$ 2,842	\$ 6,106
Investments	5,065,973	3,111,804	584,802	4,826,213
Receivables	384,605	214,873	795	362,247
Taxes receivable	819,406	229,433	112,712	28,697
Fixed assets	-	-	-	-
Amounts available in Debt Service Fund	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-
Amount to be provided for payment of vacation, sick leave and compensatory time	-	-	-	-
Total Assets and Other Debits	\$ 6,330,954	\$ 3,677,469	\$ 701,151	\$ 5,223,263
LIABILITIES, EQUITY AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 1,133,379	\$ 435,550	\$ -	\$ 439,206
Due to other governments	-	-	-	-
Due to beneficiaries	-	-	-	-
Certificates of obligation payable	-	-	-	-
General obligation bond payable	-	-	-	-
Tax notes	-	-	-	-
Capital lease obligations	-	-	-	-
Deferred revenue	819,406	246,880	112,712	28,697
Accrued vacation, sick leave and compensatory time	-	-	-	-
Total Liabilities	1,952,785	682,430	112,712	467,903
EQUITY AND OTHER CREDITS				
Investment in general fixed assets	-	-	-	-
Fund balance:				
Unreserved, undesignated	4,378,169	2,995,039	588,439	4,755,360
Total Fund Equity and Other Credits	4,378,169	2,995,039	588,439	4,755,360
Total Liabilities, Equity and Other Credits	\$ 6,330,954	\$ 3,677,469	\$ 701,151	\$ 5,223,263

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

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	Agency Fund	General Fixed Assets	General Long-term Debt
\$ 6,425,708	\$ -	\$ -	\$ 6,616,985
2,676,464	-	-	16,265,256
-	-	-	962,520
-	-	-	1,190,248
-	49,579,249	-	49,579,249
-	-	588,439	588,439
-	-	23,694,374	23,694,374
-	-	787,762	787,762
<u>\$ 9,102,172</u>	<u>\$ 49,579,249</u>	<u>\$ 25,070,575</u>	<u>\$ 99,684,833</u>
\$ -	\$ -	\$ -	\$ 2,008,135
1,694,508	-	-	1,694,508
7,407,664	-	-	7,407,664
-	-	715,000	715,000
-	-	21,885,147	21,885,147
-	-	1,265,000	1,265,000
-	-	417,666	417,666
-	-	-	1,207,695
-	-	787,762	787,762
<u>9,102,172</u>	<u>-</u>	<u>25,070,575</u>	<u>37,388,577</u>
-	49,579,249	-	49,579,249
-	-	-	12,717,007
-	49,579,249	-	62,296,256
<u>\$ 9,102,172</u>	<u>\$ 49,579,249</u>	<u>\$ 25,070,575</u>	<u>\$ 99,684,833</u>

ELLIS COUNTY, TEXAS
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
REVENUE			
Property taxes	\$ 12,733,992	\$ 3,499,945	\$ 1,872,151
Intergovernmental	102,152	562,097	-
Licenses and permits	-	2,021,017	-
Fees of office	2,395,694	400,593	-
Fines and forfeitures	1,436,524	47,312	-
Interest	244,793	75,779	38,797
Other	605,901	1,099,592	-
Total Revenue	<u>17,519,056</u>	<u>7,706,335</u>	<u>1,910,948</u>
EXPENDITURES			
Current Operating:			
General government	3,288,919	554,740	-
Judicial	1,306,215	-	-
Legal	1,031,398	432,463	-
Financial	1,079,405	-	-
Public facilities	465,041	-	-
Public safety	8,357,049	349,999	-
Health and welfare	1,774,010	-	-
Conservation	118,515	-	-
Roads and highways	-	6,002,873	-
Capital outlay	-	-	-
Debt service	-	184,973	18,989,324
Total Expenditures	<u>17,420,552</u>	<u>7,525,048</u>	<u>18,989,324</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>98,504</u>	<u>181,287</u>	<u>(17,078,376)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from debt issuance	304,347	170,006	17,146,262
Operating transfer in	-	106,174	-
Operating transfer out	(106,174)	-	-
Total Other Financing Sources (Uses)	<u>198,173</u>	<u>276,180</u>	<u>17,146,262</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	296,677	457,467	67,886
FUND BALANCES, BEGINNING OF YEAR	4,081,492	2,637,572	520,553
PRIOR PERIOD ADJUSTMENT	-	(100,000)	-
FUND BALANCES, END OF YEAR	<u>\$ 4,378,169</u>	<u>\$ 2,995,039</u>	<u>\$ 588,439</u>

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

Capital Projects	Totals (Memorandum Only) September 30, 2002
\$ 443,276	\$ 18,549,364
-	664,249
-	2,021,017
-	2,796,287
-	1,483,836
155,041	514,410
611,926	2,317,419
<u>1,210,243</u>	<u>28,346,582</u>
-	3,843,659
-	1,306,215
-	1,463,861
-	1,079,405
109,591	574,632
-	8,707,048
-	1,774,010
-	118,515
-	6,002,873
9,729,813	9,729,813
-	19,174,297
<u>9,839,404</u>	<u>53,774,328</u>
(8,629,161)	(25,427,746)
-	17,620,615
-	106,174
-	(106,174)
<u>-</u>	<u>17,620,615</u>
(8,629,161)	(7,807,131)
13,384,521	20,624,138
-	(100,000)
<u>\$ 4,755,360</u>	<u>\$ 12,717,007</u>

ELLIS COUNTY, TEXAS

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

**ALL BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE						
Property taxes	\$ 12,905,715	\$ 12,733,992	\$(171,723)	\$ 3,521,468	\$ 3,499,945	\$(21,523)
Intergovernmental	300,000	102,152	(197,848)	492,858	562,097	69,239
Auto registration	-	-	-	2,090,100	2,021,017	(69,083)
Fees of office	2,116,736	2,395,694	278,958	329,874	400,593	70,719
Fines and forfeitures	1,510,100	1,436,524	(73,576)	60,000	47,312	(12,688)
Interest	450,000	244,793	(205,207)	172,399	75,779	(96,620)
Other	559,100	605,901	46,801	1,056,975	1,099,592	42,617
Total Revenue	<u>17,841,651</u>	<u>17,519,056</u>	<u>(322,595)</u>	<u>7,723,674</u>	<u>7,706,335</u>	<u>(17,339)</u>
EXPENDITURES						
Current Operating:						
General government	3,565,463	3,288,919	276,544	640,072	554,740	85,332
Judicial	1,354,785	1,306,215	48,570	-	-	-
Legal	1,031,397	1,031,398	(1)	571,554	432,463	139,091
Financial	1,116,365	1,079,405	36,960	-	-	-
Public facilities	485,562	465,041	20,521	-	-	-
Public safety	8,206,804	8,357,049	(150,245)	487,366	349,999	137,367
Health and welfare	1,840,699	1,774,010	66,689	-	-	-
Conservation	130,275	118,515	11,760	-	-	-
Roads and highways	-	-	-	7,129,602	6,002,873	1,126,729
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	118,067	184,973	(66,906)
Total Expenditures	<u>17,731,350</u>	<u>17,420,552</u>	<u>310,798</u>	<u>8,946,661</u>	<u>7,525,048</u>	<u>1,421,613</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>110,301</u>	<u>98,504</u>	<u>(11,797)</u>	<u>(1,222,987)</u>	<u>181,287</u>	<u>1,404,274</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from debt issuance	-	304,347	304,347	170,006	170,006	-
Operating transfer in	-	-	-	106,174	106,174	-
Operating transfer out	(106,174)	(106,174)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(106,174)</u>	<u>198,173</u>	<u>304,347</u>	<u>276,180</u>	<u>276,180</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>4,127</u>	<u>296,677</u>	<u>292,550</u>	<u>(946,807)</u>	<u>457,467</u>	<u>1,404,274</u>
FUND BALANCES, BEGINNING	<u>4,081,492</u>	<u>4,081,492</u>	<u>-</u>	<u>2,666,184</u>	<u>2,637,572</u>	<u>(28,612)</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
FUND BALANCES, ENDING	<u>\$ 4,085,619</u>	<u>\$ 4,378,169</u>	<u>\$ 292,550</u>	<u>\$ 1,719,377</u>	<u>\$ 2,995,039</u>	<u>\$ 1,275,662</u>

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

Debt Service			Capital Projects		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,772,824	\$ 1,872,151	\$ 99,327	\$ 450,947	\$ 443,276	\$ (7,671)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,000	38,797	(1,203)	334,000	155,041	(178,959)
282,646	-	(282,646)	14,224,783	611,926	(13,612,857)
<u>2,095,470</u>	<u>1,910,948</u>	<u>(184,522)</u>	<u>15,009,730</u>	<u>1,210,243</u>	<u>(13,799,487)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,859,557	1,426,438	1,433,119
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,743,817	8,412,966	3,330,851
<u>19,241,732</u>	<u>18,989,324</u>	<u>252,408</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>19,241,732</u>	<u>18,989,324</u>	<u>252,408</u>	<u>14,603,374</u>	<u>9,839,404</u>	<u>4,763,970</u>
(17,146,262)	(17,078,376)	67,886	406,356	(8,629,161)	(9,035,517)
17,146,262	17,146,262	-	-	-	-
-	-	-	-	-	-
<u>17,146,262</u>	<u>17,146,262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	67,886	67,886	406,356	(8,629,161)	(9,035,517)
520,553	520,553	-	13,384,521	13,384,521	-
-	-	-	-	-	-
<u>\$ 520,553</u>	<u>\$ 588,439</u>	<u>\$ 67,886</u>	<u>\$ 13,790,877</u>	<u>\$ 4,755,360</u>	<u>\$ (9,035,517)</u>

ELLIS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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.

Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures. County resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are categorized in the financial statements into two broad fund classifications, five generic fund types, and two account groups as follows:

Governmental Funds

General Fund - 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.

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.

Fund Accounting (Continued)

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.

Account Groups

The general fixed assets account group is used to account for fixed assets not accounted for in proprietary funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads and bridges, have not been capitalized. No depreciation has been provided on General Fixed Assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with the measurement of results and operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenue are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are considered available when collected and thus delinquent taxes paid 60 days subsequent to year-end are accrued and recognized as revenue at year-end.

Those revenues susceptible to accrual are property taxes, intergovernmental revenue, fees for service and interest revenue. Fines levied by courts are not susceptible to accrual because generally they are not available until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exceptions to this general rule are principal and interest on general long-term debt which are recognized when due.

Basis of Accounting (Continued)

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the “measurable” and available” criteria for recognition in the current period. Deferred revenue also arises when resources are received by the County before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Budgets and Budgetary Accounting

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.

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, 2002, encumbrances lapsed and were subject to reappropriation in the budget of the subsequent year.

Total Columns on Combined Statements

Total Columns on the Combined Statements – Overview are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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 three fiscal years.

Compensated Absences

It is the government’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The vacation liability is reported in the general long-term debt account group.

2. CASH AND INVESTMENTS

Deposits

At September 30, 2002, the carrying amount of the County's deposits was \$6,616,985. 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.

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, 2002. 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 its trust department or agent, but not in the County's name.

<u>General Fund</u>	<u>Carrying Amount</u>
Lone Star Pool	\$ 684,798
Investors Cash Trust	393,658
Provident Inst. Funds	1,161,983
MBIA – Investment Pool	1,724,912
Merrill Lynch	Institutional 622
	Institutional Fund 600,000
Comerica Bank	Certificate of Deposit <u>500,000</u>
 General Fund Total	 <u>\$ 5,065,973</u>

<u>Special Revenue</u>	<u>Carrying Amount</u>
Lone Star Pool	\$ 1,559,000
Investors Cash Trust	976,877
Provident	<u>575,927</u>
Special Revenue Total	<u>\$ 3,111,804</u>

<u>Capital Projects</u>	
Lone Star Pool	\$ 1,034,545
Comerica Bank Certificate of Deposit	900,000
Investors Cash Trust	<u>2,891,668</u>
Capital Projects Total	<u>\$ 4,826,213</u>

<u>Agency Funds</u>	
Lone Star Pool	\$ 1,984,216
Investors Cash Trust	<u>692,248</u>
Agency Funds Total	<u>\$ 2,676,464</u>

<u>Debt Service</u>	
Lone Star Pool	\$ 208,780
Investors Cash Trust	<u>376,022</u>
Debt Service Total	<u>\$ 584,802</u>

Total

	<u>Category</u>	<u>Carrying Amount</u>
Certificates of Deposit	2	1,400,000
Investments Not Subject to Categorization		
Investments Pools		<u>14,865,256</u>
Totals		<u>\$ 16,265,256</u>

3. 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, 2002 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 \$5,568,534,335 for 2001 which funds 2002 is as follows:

General Fund	\$.24235670
Road and Bridge Funds	.01716871
Permanent Improvement	.00848790
Jury	.00066800
I/S Fund	.03333700
Farm to Market Fund	<u>.04940000</u>
Total	<u>\$.35141800</u>

4. LONG-TERM DEBT

Long-Term Debt Transactions

The following is a summary of long-term debt transactions of the County during the year ended September 30, 2002:

	Balance <u>October 1, 2001</u>	<u>Additions</u>	<u>Retirements</u>	<u>Accretion</u>	Balance <u>September 30, 2002</u>
Certificates of Obligation	\$ 1,395,000	\$ 0	\$ 680,000	\$ 0	\$ 715,000
Capital Lease Obligations	\$ 224,027	\$ 474,353	\$ 280,714	\$ 0	\$ 417,666
Compensated Absences	\$ 657,435	\$ 130,327	\$ 0	\$ 0	\$ 787,762
General Obligation Bonds	\$ 4,820,000	\$ 0	\$ 90,000	\$ 0	\$ 4,730,000
General Obligation Bonds	\$ 0	\$17,146,263	\$ 0	\$ 8,884	\$17,155,147
Tax Notes	<u>\$17,780,000</u>	<u>\$ 0</u>	<u>\$16,515,000</u>	<u>\$ 0</u>	<u>\$ 1,265,000</u>
Total	<u>\$24,876,462</u>	<u>\$17,750,943</u>	<u>\$17,565,714</u>	<u>\$ 8,884</u>	<u>\$25,070,575</u>

4. LONG-TERM DEBT – (Continued)

Long-Term Debt by Issue

Long-term debt at September 30, 2002 is composed of the following individual issues:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>General Long-Term Debt</u>			
General Obligation Refunding Bonds Series 1993	\$ 715,000	\$ 16,802	\$ 731,802
General Obligation Bonds	4,730,000	1,418,283	6,148,283
Tax Notes, Series 1999	1,265,000	61,230	1,326,230
General Obligation Refunding Bonds Series 2002	17,155,147	8,874,092	26,029,239
<u>Capital Lease Obligations</u>			
Chipsreader Pct #3	\$ 76,350	\$ 4,304	\$ 80,654
Chip Spreader Pct #2	20,354	460	20,814
Tractor w/Boom Mower Pct #2	11,328	277	11,605
Caterpillar Grader, Pct #2	110,798	7,618	118,416
Police Vehicles, Sheriff's Office	198,836	12,612	211,448
Total Capital Lease Obligations	<u>\$ 417,666</u>	<u>\$ 25,271</u>	<u>\$ 442,937</u>

Future Long-Term Debt Maturities

Debt Service Requirements – Certificates of Obligation

Series 1993 - Refunding			
2003	715,000	16,802	731,802
Total	<u>\$ 715,000</u>	<u>\$ 16,802</u>	<u>\$ 731,802</u>
General Obligation Bonds			
2003	90,000	220,228	310,228
2004	370,000	216,448	586,448
2005	390,000	194,247	584,247
2006	410,000	170,848	580,848
2007	430,000	149,527	579,527
2008	450,000	130,823	580,823
2009	470,000	111,022	581,022
2010	495,000	90,108	585,108
2011	515,000	67,832	582,832
2012	540,000	44,400	584,400
2013	570,000	22,800	592,800
Total	<u>\$ 4,730,000</u>	<u>\$ 1,418,283</u>	<u>\$ 6,148,283</u>

Tax Notes, Series 1999

2003	360,000	43,130	403,130
2004	<u>905,000</u>	<u>18,100</u>	<u>923,100</u>
Total	<u>\$ 1,265,000</u>	<u>\$ 61,230</u>	<u>\$ 1,326,230</u>

Series 2002 - Refunding

2003	0	586,481	586,481
2004	0	586,481	586,481
2005	940,000	572,382	1,512,382
2006	975,000	540,000	1,515,000
2007	1,015,000	501,419	1,516,419
2008	1,055,000	460,019	1,515,019
2009	1,100,000	416,919	1,516,919
2010	1,140,000	371,406	1,511,406
2011	1,190,000	323,350	1,513,350
2012	1,245,000	269,237	1,514,237
2013	1,295,000	211,341	1,506,341
2014	1,960,000	138,913	2,098,913
2015	2,050,000	47,406	2,097,406
2016	1,024,947	1,075,053	2,100,000
2017	961,401	1,138,599	2,100,000
2018	901,761	1,198,239	2,100,000
2019	<u>302,038</u>	<u>436,847</u>	<u>738,885</u>
Total	<u>\$ 17,155,147</u>	<u>\$ 8,874,092</u>	<u>\$26,029,239</u>

Debt Service Requirements – Capital Lease Obligations

Chipsreader	2003	38,175	3,011	41,186
	2004	<u>38,175</u>	<u>1,293</u>	<u>39,468</u>
	Total	<u>\$ 76,350</u>	<u>\$ 4,304</u>	<u>\$ 80,654</u>

Chipsreader	2003	<u>20,354</u>	<u>460</u>	<u>20,814</u>
	Total	<u>\$ 20,354</u>	<u>\$ 460</u>	<u>\$ 20,814</u>

Tractor w/ Boom Mower	2003	<u>11,328</u>	<u>277</u>	<u>11,605</u>
	Total	<u>\$ 11,328</u>	<u>\$ 277</u>	<u>\$ 11,605</u>

Caterpillar Grader, Pct #2	2003	54,167	5,041	59,208
	2004	<u>56,631</u>	<u>2,577</u>	<u>59,208</u>
	Total	<u>\$ 110,798</u>	<u>7,618</u>	<u>\$ 118,416</u>

Police Vehicles, Sheriff's Office	2003	97,373	8,351	105,724
	2004	<u>101,463</u>	<u>4,261</u>	<u>105,724</u>
	Total	<u>\$ 198,836</u>	<u>\$ 12,612</u>	<u>\$ 211,448</u>

5. GENERAL FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest incurred on general fixed assets is not capitalized. Assets in the general fixed assets account group are not depreciated.

Public domain (“infrastructure”) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting units are not capitalized, as these assets are immovable and of value only to the government.

	Balance October 1, 2001	<u>Additions</u>	<u>Retirements</u>	Balance September 30, 2002
Land	\$ 523,249	\$ 0	\$ -0-	\$ 523,249
Building and Improvements	13,416,881	0	0	13,416,881
Machinery and Equipment	8,652,756	2,406,925	334,335	10,725,346
Construction in Progress	<u>16,269,606</u>	<u>8,644,167</u>	<u>0</u>	<u>24,913,773</u>
Total	<u>\$ 38,862,492</u>	<u>\$ 11,051,092</u>	<u>\$ 334,335</u>	<u>\$ 49,579,249</u>

6. 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 30 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.

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 6.82% for calendar year 2002. 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, 2002, the annual pension cost for the TCDRS plan for its employees was \$1,644,746 and the actual contributions were \$1,644,746.

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 2002. The December 31, 2001 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/99	12/31/00	12/31/2001
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

Actuarial Assumptions:

Investment return*	8.00%	8.00%	8.00%
Projected salary increases*	5.90%	5.90%	5.50%
Inflation	4.00%	4.00%	3.50%
Cost of living adjustments	0.00%	0.00%	0.00%

*Includes inflation at the stated rate.

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

Accounting Year Ending	Annual Pension Cost	Percentage of APC Contributed	Net Pension Obligation
12/31/2000	\$1,334,427	100.00%	\$0.00
09/30/2001	\$1,002,532	100.00%	\$0.00
09/30/2002	\$1,644,746	100.00%	\$0.00

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll* (c)	UAAL as a Percentage of Covered (b-a)/c)
12/31/99	11,816,233	12,925,286	1,109,053	91.42%	8,402,037	13.20%
12/31/2000	13,388,690	14,529,700	1,141,010	92.15%	9,397,370	12.14%
12/31/2001	14,980,994	16,310,259	1,329,265	91.85%	10,085,419	13.18%

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

7. COMMITMENTS AND CONTINGENCIES

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.

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.

8. PRIOR PERIOD ADJUSTMENT

In the CAFR for the fiscal year ended September 30, 2001, \$100,000 was incorrectly recognized in the wrong period under the Special Revenue funds, thus a prior period adjustment was made to correctly state this.

9. CONSTRUCTION COMMITMENTS

As of September 30, 2002, Ellis County has outstanding construction commitments to finish the restoration on the existing County Courthouse. The amount remaining on these contracts was \$1,019,740. The contracts on the new Justice Center were terminated.

10. GENERAL OBLIGATION REFUNDING BONDS, SERIES 2002

On May 13, 2002, Ellis County issued General Obligation Refunding Bonds, Series 2002. The proceeds from the sale of the bonds were used to refund the 2005 and 2006 maturities of the County's Tax Notes, Series 1999, in order to restructure the County's debt and to pay the costs related to the issuance of the bonds. The goal of refunding was to restructure outstanding 1999 Tax Notes Issue so that the future total county debt payments would not exceed \$2,100,000 annually.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with Government which are not required legally or by sound financial management to be accounted for in another fund.

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ELLIS COUNTY, TEXAS
GENERAL FUND
COMBINING BALANCE SHEET
SEPTEMBER 30, 2002

	2002
ASSETS	
Cash	\$ 60,970
Investments	5,065,973
Receivable	384,605
Taxes receivable	819,406
 Total Assets	 \$ 6,330,954
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 1,133,379
Deferred revenue	819,406
Total Liabilities	1,952,785
 Fund Balance:	
Undesignated	4,378,169
Total Fund Balance	4,378,169
 Total Liabilities and Fund Balance	 \$ 6,330,954

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Taxes:			
Ad valorem tax	\$ 12,855,715	\$ 12,672,561	\$(183,154)
Mixed drink tax	50,000	61,431	11,431
Total Taxes	<u>12,905,715</u>	<u>12,733,992</u>	<u>(171,723)</u>
Intergovernmental:			
State - hazardous waste fees	300,000	102,152	(197,848)
Total Intergovernmental	<u>300,000</u>	<u>102,152</u>	<u>(197,848)</u>
Fees of Office:			
District Clerk	240,500	273,279	32,779
County Clerk	617,850	687,410	69,560
Sheriff	205,544	273,579	68,035
County Attorney	35,700	32,893	(2,807)
Tax Collector	501,000	598,054	97,054
County Court-at-Law	33,800	49,871	16,071
County Judge	10,400	11,227	827
Treasurer	350	712	362
Justice of the Peace, Precinct #1	70,200	71,524	1,324
Justice of the Peace, Precinct #2	55,900	50,087	(5,813)
Justice of the Peace, Precinct #3	17,300	13,162	(4,138)
Justice of the Peace, Precinct #4	12,160	12,221	61
Constable, Precinct #1	25,400	31,226	5,826
Constable, Precinct #2	53,682	57,541	3,859
Constable, Precinct #3	12,000	10,285	(1,715)
Constable, Precinct #4	26,000	32,200	6,200
Elections	2,250	3,093	843
Public Works Administration	196,700	187,330	(9,370)
Total Fees of Office	<u>2,116,736</u>	<u>2,395,694</u>	<u>278,958</u>
Fines and Forfeitures	<u>1,510,100</u>	<u>1,436,524</u>	<u>(73,576)</u>
Interest	<u>450,000</u>	<u>244,793</u>	<u>(205,207)</u>
Miscellaneous Revenue:			
Jail pay phone commission	220,000	178,827	(41,173)
Miscellaneous	339,100	427,074	87,974
Total Miscellaneous Revenue	<u>559,100</u>	<u>605,901</u>	<u>46,801</u>
Total Revenue	<u>\$ 17,841,651</u>	<u>\$ 17,519,056</u>	<u>\$(322,595)</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES			
GENERAL GOVERNMENT			
County Clerk:			
Salaries	\$ 322,744	\$ 309,174	\$ 13,570
Benefits	115,961	111,401	4,560
Supplies	19,886	19,129	757
Capital outlay	500	446	54
Other	45,114	43,760	1,354
Total County Clerk	<u>504,205</u>	<u>483,910</u>	<u>20,295</u>
County Judge:			
Salaries	98,533	95,559	2,974
Benefits	24,369	24,760	(391)
Supplies	1,500	1,192	308
Capital outlay	3,400	1,589	1,811
Other	10,000	6,200	3,800
Total County Judge	<u>137,802</u>	<u>129,300</u>	<u>8,502</u>
Juvenile Services:			
Salaries	149,853	128,657	21,196
Benefits	82,297	102,897	(20,600)
Supplies	8,500	5,419	3,081
Capital outlay	3,600	1,735	1,865
Other	44,898	37,514	7,384
Juvenile Detention Service	163,172	138,243	24,929
Nonresidential	12,500	4,673	7,827
Total Juvenile Services	<u>464,820</u>	<u>419,138</u>	<u>45,682</u>
Department of Development:			
Salaries	298,501	287,600	10,901
Benefits	90,221	87,454	2,767
Supplies	6,360	5,793	567
Capital outlay	11,648	10,681	967
Other	12,762	9,985	2,777
Automobile	8,265	7,804	461
Total Department of Development	<u>427,757</u>	<u>409,317</u>	<u>18,440</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (Continued)			
GENERAL GOVERNMENT (Continued)			
Veterans Services:			
Salaries	\$ 12,487	\$ 12,008	\$ 479
Benefits	2,205	2,095	110
Other	2,150	1,461	689
Total Veterans Services	16,842	15,564	1,278
Commissioners' Court:			
Salaries	244,269	242,731	1,538
Benefits	59,650	57,549	2,101
Capital outlay	800	-	800
Other	3,260	7,437	(4,177)
Total Commissioners' Court	307,979	307,717	262
Communications:			
Salaries	11,656	12,993	(1,337)
Benefits	3,482	2,143	1,339
Postage	88,989	89,439	(450)
Other	2,680	1,492	1,188
Total Communications	106,807	106,067	740
Community Supervision/Corrections:			
Utilities	9,100	4,654	4,446
Total Community Supervision/Corrections	9,100	4,654	4,446
Nondepartmental:			
Payroll insurance expense	165,677	178,623	(12,946)
Other	308,245	265,185	43,060
Organizational dues/subscriptions	120,800	87,710	33,090
Comprehensive insurance	243,790	233,908	9,882
Insurance deductible	50,000	11,324	38,676
Tax appraisal fee	188,811	179,908	8,903
Legal/professional fees	87,900	45,906	41,994
Lawsuit settlement	66,687	66,667	20
Total Nondepartmental	1,231,910	1,069,231	162,679

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
(Continued)**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
GENERAL GOVERNMENT (Continued)			
Purchasing:			
Salaries	\$ 69,859	\$ 70,005	\$(146)
Benefits	21,394	21,248	146
Capital outlay - for all departments	5,193	3,925	1,268
Other	<u>28,121</u>	<u>27,226</u>	<u>895</u>
Total Purchasing	<u>124,567</u>	<u>122,404</u>	<u>2,163</u>
Elections:			
Salaries	107,404	107,815	(411)
Benefits	36,909	36,498	411
Capital outlay	1,360	-	1,360
Election workers salaries/benefits	17,265	14,485	2,780
Other	<u>70,736</u>	<u>62,819</u>	<u>7,917</u>
Total Elections	<u>233,674</u>	<u>221,617</u>	<u>12,057</u>
Total General Government	<u>3,565,463</u>	<u>3,288,919</u>	<u>276,544</u>
JUDICIAL			
40th Judicial District Judge:			
Salaries	27,293	27,290	3
Benefits	9,836	9,832	4
Supplies	4,300	2,879	1,421
Capital outlay	200	180	20
Other	<u>18,450</u>	<u>15,915</u>	<u>2,535</u>
Total 40th Judicial District Judge	<u>60,079</u>	<u>56,096</u>	<u>3,983</u>
378th Judicial District Judge:			
Salaries	27,293	27,290	3
Benefits	9,566	9,499	67
Supplies	500	663	(163)
Capital outlay	4,000	1,649	2,351
Other	<u>10,100</u>	<u>6,884</u>	<u>3,216</u>
Total 378th Judicial District Judge	<u>51,459</u>	<u>45,985</u>	<u>5,474</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (Continued)			
JUDICIAL (Continued)			
District Clerk:			
Salaries	\$ 228,942	\$ 217,467	\$ 11,475
Benefits	79,989	76,630	3,359
Supplies	9,900	10,544	(644)
Capital outlay	2,300	534	1,766
Other	69,600	58,516	11,084
Total District Clerk	390,731	363,691	27,040
County Court-at-Law:			
Salaries	136,591	136,594	(3)
Benefits	28,786	28,527	259
Capital outlay	4,779	4,778	1
Other	15,432	15,431	1
Total County Court-at-Law	185,588	185,330	258
Justice of the Peace #1:			
Salaries	101,336	101,663	(327)
Benefits	30,761	30,435	326
Capital outlay	500	-	500
Other	14,171	12,116	2,055
Total Justice of the Peace #1	146,768	144,214	2,554
Justice of the Peace #2:			
Salaries	100,357	96,910	3,447
Benefits	30,164	28,562	1,602
Capital outlay	75	75	-
Other	15,615	13,299	2,316
Total Justice of the Peace #2	146,211	138,846	7,365
Justice of the Peace #3:			
Salaries	75,602	75,532	70
Benefits	21,663	21,340	323
Capital outlay	1,190	1,171	19
Other	10,310	9,556	754
Total Justice of the Peace #3	108,765	107,599	1,166

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
(Continued)**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
JUDICIAL (Continued)			
Justice of the Peace #4:			
Salaries	\$ 77,097	\$ 77,089	\$ 8
Benefits	22,019	21,843	176
Capital outlay	2,592	2,046	546
Other	18,058	18,058	-
Total Justice of the Peace #4	<u>119,766</u>	<u>119,036</u>	<u>730</u>
Court Reporter:			
Other	145,418	145,418	-
Total Reporter	<u>145,418</u>	<u>145,418</u>	<u>-</u>
Total Judicial	<u>1,354,785</u>	<u>1,306,215</u>	<u>48,570</u>
LEGAL			
County and District Attorney:			
Salaries	697,652	696,657	995
Benefits	213,482	214,476	(994)
Supplies	10,959	9,041	1,918
Capital outlay	3,498	3,498	-
Other	105,806	107,726	(1,920)
Total County and District Attorney	<u>1,031,397</u>	<u>1,031,398</u>	<u>(1)</u>
Total Legal	<u>1,031,397</u>	<u>1,031,398</u>	<u>(1)</u>
FINANCIAL			
County Auditor:			
Salaries	218,509	216,379	2,130
Benefits	61,075	59,673	1,402
Supplies	5,800	5,281	519
Capital outlay	14,490	14,191	299
Other	9,600	10,064	(464)
Total County Auditor	<u>309,474</u>	<u>305,588</u>	<u>3,886</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
(Continued)**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
EXPENDITURES (Continued)			
FINANCIAL (Continued)			
Tax Assessor/Collector:			
Salaries	\$ 416,592	\$ 397,840	\$ 18,752
Benefits	148,423	143,480	4,943
Supplies	9,460	8,886	574
Other	6,207	6,594	(387)
Telephone	11,000	11,094	(94)
Postage	37,394	37,209	185
Computer	38,000	39,470	(1,470)
Capital outlay	1,939	1,939	-
Total Tax Assessor/Collector	669,015	646,512	22,503
Treasurer:			
Salaries	95,235	93,475	1,760
Benefits	24,441	23,229	1,212
Other	14,500	8,819	5,681
Capital outlay	3,700	1,782	1,918
Total Treasurer	137,876	127,305	10,571
Total Financial	1,116,365	1,079,405	36,960
PUBLIC FACILITIES			
Courthouse/Office Building:			
Salaries	131,752	117,581	14,171
Benefits	50,395	47,208	3,187
Supplies	10,687	6,450	4,237
Capital outlay	2,000	1,328	672
Other	30,263	10,522	19,741
Utilities	180,000	171,215	8,785
Telephone	25,000	55,577	(30,577)
Repairs and maintenance	55,465	55,160	305
Total Courthouse/Office Buildings	485,562	465,041	20,521
Total Public Facilities	485,562	465,041	20,521

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (Continued)			
PUBLIC SAFETY			
Sheriff:			
Salaries	\$ 4,565,018	\$ 4,486,839	\$ 78,179
Benefits	1,407,892	1,359,094	48,798
Supplies	101,000	102,601	(1,601)
Capital outlay	65,000	64,758	242
Other	209,474	191,039	18,435
Utilities	221,000	226,888	(5,888)
Telephone	54,000	54,282	(282)
Repairs and maintenance	95,415	98,169	(2,754)
Prisoner medical	483,950	478,701	5,249
Prisoner meals	306,000	311,232	(5,232)
Automobile purchases/expenses	264,886	456,461	(191,575)
Inmate transfers	50,000	43,020	6,980
Debt service payments	-	105,724	(105,724)
Total Sheriff	7,823,635	7,978,808	(155,173)
Highway Patrol:			
Salaries	49,549	49,638	(89)
Benefits	18,088	17,776	312
Supplies	3,084	3,091	(7)
Capital outlay	2,137	2,134	3
Other	8,138	8,130	8
Total Highway Patrol	80,996	80,769	227
State License/Weight:			
Other	2,700	2,631	69
Capital outlay	700	479	221
Total State License/Weight	3,400	3,110	290
State Game Warden:			
Other	900	798	102
Total State Game Warden	900	798	102

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
PUBLIC SAFETY (Continued)			
Constable #1:			
Salaries	\$ 37,265	\$ 37,250	\$ 15
Benefits	10,328	10,261	67
Capital outlay	448	448	-
Other	9,322	9,322	-
Automobile	4,735	4,694	41
Total Constable #1	<u>62,098</u>	<u>61,975</u>	<u>123</u>
Constable #2:			
Salaries	37,865	37,850	15
Benefits	10,418	9,874	544
Capital outlay	4,391	3,956	435
Other	4,982	4,621	361
Automobile	9,309	8,933	376
Total Constable #2	<u>66,965</u>	<u>65,234</u>	<u>1,731</u>
Constable #3:			
Salaries	37,265	37,250	15
Benefits	10,328	10,235	93
Capital outlay	600	475	125
Other	5,678	5,845	(167)
Automobile	3,122	2,437	685
Total Constable #3	<u>56,993</u>	<u>56,242</u>	<u>751</u>
Constable #4:			
Salaries	37,482	37,550	(68)
Benefits	10,373	10,305	68
Capital outlay	1,888	1,888	-
Other	9,164	9,164	-
Automobile	4,880	4,880	-
Total Constable #4	<u>63,787</u>	<u>63,787</u>	<u>-</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
PUBLIC SAFETY (Continued)			
Emergency Management:			
Salaries	\$ 29,612	\$ 29,608	\$ 4
Benefits	9,618	9,245	373
Capital outlay	1,470	1,470	-
Other	5,226	4,267	959
Automobile	2,104	1,736	368
Total Emergency Management	<u>48,030</u>	<u>46,326</u>	<u>1,704</u>
Total Public Safety	<u>8,206,804</u>	<u>8,357,049</u>	<u>(150,245)</u>
HEALTH AND WELFARE			
Indigent Health Care:			
Salaries	66,520	61,022	5,498
Benefits	20,081	19,019	1,062
Other	8,550	6,933	1,617
Indigent care - medical	960,000	955,222	4,778
Total Indigent Health Care	<u>1,055,151</u>	<u>1,042,196</u>	<u>12,955</u>
Mental Health/Juvenile Expense:			
Supplies	1,200	300	900
Other	50,000	14,515	35,485
Total Mental Health/Juvenile Expenses	<u>51,200</u>	<u>14,815</u>	<u>36,385</u>
Mental Health Center:			
Utilities	18,200	6,357	11,843
Other	8,800	3,295	5,505
Total Mental Health Center	<u>27,000</u>	<u>9,652</u>	<u>17,348</u>
Pauper Expenses:			
Other	9,750	13,555	(3,805)
Legal and professional fees	697,598	693,792	3,806
Total Pauper Expenses	<u>707,348</u>	<u>707,347</u>	<u>1</u>
Total Health and Welfare	<u>1,840,699</u>	<u>1,774,010</u>	<u>66,689</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (Continued)			
CONSERVATION			
Agricultural Extension Service:			
Salaries	\$ 71,062	\$ 68,411	\$ 2,651
Benefits	34,063	26,706	7,357
Supplies	4,850	4,706	144
Capital outlay	1,450	1,445	5
Other	10,965	10,629	336
Auto	800	722	78
Telephone	7,085	5,896	1,189
Total Agricultural Extension Service	130,275	118,515	11,760
 Total Conservation	 130,275	 118,515	 11,760
 Total Expenditures	 17,731,350	 17,420,552	 310,798
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 110,301	 98,504	 (11,797)
 OTHER SOURCES (USES)			
Debt proceeds	-	304,347	304,347
Transfers in	-	-	-
Transfers out	(106,174)	(106,174)	-
Total Other Sources (Uses)	(106,174)	198,173	304,347
 EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	 4,127	 296,677	 292,550
 FUND BALANCES, BEGINNING OF YEAR	 4,081,492	 4,081,492	 -
 FUND BALANCES, END OF YEAR	 \$ 4,085,619	 \$ 4,378,169	 \$ 292,550

SPECIAL REVENUE FUNDS

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.

RECONSTRUCTION GRANT FUND

This fund is used to account for a grant, which provides for repair and renovation of flood and drainage structures.

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.

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ELLIS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2002

	<u>Road and Bridge #1</u>	<u>Road and Bridge #2</u>	<u>Road and Bridge #3</u>	<u>Road and Bridge #4</u>	<u>Farm to Market #1</u>
ASSETS					
Cash	\$ 12,317	\$ 11,360	\$ 13,965	\$ 12,319	\$ 24,693
Investments	109,937	108,344	129,144	199,722	146,679
Accounts receivable	39,558	11,462	11,493	11,703	251
Taxes receivable	<u>9,674</u>	<u>19,348</u>	<u>19,348</u>	<u>9,674</u>	<u>42,283</u>
Total Assets	<u>\$ 171,486</u>	<u>\$ 150,514</u>	<u>\$ 173,950</u>	<u>\$ 233,418</u>	<u>\$ 213,906</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 34,539	\$ 32,734	\$ 30,630	\$ 25,658	\$ 23,853
Deferred revenue	<u>9,674</u>	<u>19,348</u>	<u>19,348</u>	<u>9,674</u>	<u>42,283</u>
Total Liabilities	<u>44,213</u>	<u>52,082</u>	<u>49,978</u>	<u>35,332</u>	<u>66,136</u>
Fund Balance:					
Unreserved, undesignated	<u>127,273</u>	<u>98,432</u>	<u>123,972</u>	<u>198,086</u>	<u>147,770</u>
Total Fund Balance	<u>127,273</u>	<u>98,432</u>	<u>123,972</u>	<u>198,086</u>	<u>147,770</u>
Total Liabilities and Fund Balance	<u>\$ 171,486</u>	<u>\$ 150,514</u>	<u>\$ 173,950</u>	<u>\$ 233,418</u>	<u>\$ 213,906</u>

<u>Farm to Market #2</u>	<u>Farm to Market #3</u>	<u>Farm to Market #4</u>	<u>Lateral Roads</u>	<u>Justice Court Technology Fund</u>	<u>Jury</u>	<u>Law Library</u>	<u>District Attorney Hot Check</u>
\$ -	\$ 994	\$ 1,190	\$ -	\$ 20,785	\$ -	\$ 2,877	\$ 6
112,970	458,769	429,197	-	-	31,043	17,894	45,641
371	730	75,649	-	650	100	338	5,841
<u>42,283</u>	<u>42,283</u>	<u>42,283</u>	<u>-</u>	<u>-</u>	<u>2,257</u>	<u>-</u>	<u>-</u>
<u>\$ 155,624</u>	<u>\$ 502,776</u>	<u>\$ 548,319</u>	<u>\$ -</u>	<u>\$ 21,435</u>	<u>\$ 33,400</u>	<u>\$ 21,109</u>	<u>\$ 51,488</u>
\$ 72,961	\$ 4,254	\$ 121,310	\$ -	\$ -	\$ 3,166	\$ 4,474	\$ 1,935
<u>42,283</u>	<u>42,283</u>	<u>42,283</u>	<u>-</u>	<u>-</u>	<u>2,257</u>	<u>-</u>	<u>-</u>
<u>115,244</u>	<u>46,537</u>	<u>163,593</u>	<u>-</u>	<u>-</u>	<u>5,423</u>	<u>4,474</u>	<u>1,935</u>
<u>40,380</u>	<u>456,239</u>	<u>384,726</u>	<u>-</u>	<u>21,435</u>	<u>27,977</u>	<u>16,635</u>	<u>49,553</u>
<u>40,380</u>	<u>456,239</u>	<u>384,726</u>	<u>-</u>	<u>21,435</u>	<u>27,977</u>	<u>16,635</u>	<u>49,553</u>
<u>\$ 155,624</u>	<u>\$ 502,776</u>	<u>\$ 548,319</u>	<u>\$ -</u>	<u>\$ 21,435</u>	<u>\$ 33,400</u>	<u>\$ 21,109</u>	<u>\$ 51,488</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2002

	<u>District Attorney Seizure</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Seizure</u>	<u>Sheriff Forfeiture</u>	<u>Constable Precinct #1 Forfeiture</u>
ASSETS					
Cash	\$ -	\$ 531	\$ -	\$ 6	\$ 1,560
Investments	768,260	112,515	108,412	61,452	-
Accounts receivable	1,028	152	148	84	1
Taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 769,288</u>	<u>\$ 113,198</u>	<u>\$ 108,560</u>	<u>\$ 61,542</u>	<u>\$ 1,561</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 17,723	\$ 424	\$ -	\$ -	\$ -
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>17,723</u>	<u>424</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:					
Unreserved, undesignated	<u>751,565</u>	<u>112,774</u>	<u>108,560</u>	<u>61,542</u>	<u>1,561</u>
Total Fund Balance	<u>751,565</u>	<u>112,774</u>	<u>108,560</u>	<u>61,542</u>	<u>1,561</u>
Total Liabilities and Fund Balance	<u>\$ 769,288</u>	<u>\$ 113,198</u>	<u>\$ 108,560</u>	<u>\$ 61,542</u>	<u>\$ 1,561</u>

<u>Constable Precinct #2 Seizure</u>	<u>Constable Precinct #2 Forfeiture</u>	<u>Constable Precinct #4 Forfeiture</u>	<u>Records Management</u>	<u>General Record Management Preservation</u>	<u>Courthouse Security</u>	<u>Law Enforcement Task Force</u>	<u>Graffiti</u>
\$ -	\$ 2,165	\$ 98	\$ 7,911	\$ 5,966	\$ 2,596	\$ -	\$ 20
-	-	-	61,369	152,369	18,479	-	-
-	2	-	1,169	803	979	31,797	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 2,167</u>	<u>\$ 98</u>	<u>\$ 70,449</u>	<u>\$ 159,138</u>	<u>\$ 22,054</u>	<u>\$ 31,797</u>	<u>\$ 20</u>
\$ -	\$ -	\$ -	\$ 1,507	\$ -	\$ 8,932	\$ 31,797	\$ -
-	-	-	-	-	-	-	-
-	-	-	1,507	-	8,932	31,797	-
-	2,167	98	68,942	159,138	13,122	-	20
-	2,167	98	68,942	159,138	13,122	-	20
<u>\$ -</u>	<u>\$ 2,167</u>	<u>\$ 98</u>	<u>\$ 70,449</u>	<u>\$ 159,138</u>	<u>\$ 22,054</u>	<u>\$ 31,797</u>	<u>\$ 20</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2002

	<u>Reconstruction Grant</u>	<u>Family Connections</u>	<u>Law Enforcement Block Fund</u>	<u>Volunteer Guardianship Grant</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	39,608	-
Accounts receivable	-	4,281	55	576
Taxes receivable	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 4,281</u>	<u>\$ 39,663</u>	<u>\$ 576</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ 4,281	\$ -	\$ 576
Deferred revenue	-	-	17,447	-
Total Liabilities	<u>-</u>	<u>4,281</u>	<u>17,447</u>	<u>576</u>
Fund Balance:				
Unreserved, undesignated	-	-	22,216	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>22,216</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 4,281</u>	<u>\$ 39,663</u>	<u>\$ 576</u>

<u>CPS Mediation Project</u>	<u>Juvenile Accountability Grant</u>	<u>Totals September 30, 2002</u>
\$ -	\$ -	\$ 121,359
-	-	3,111,804
8,494	7,158	214,873
<u>-</u>	<u>-</u>	<u>229,433</u>
<u>\$ 8,494</u>	<u>\$ 7,158</u>	<u>\$ 3,677,469</u>
\$ 8,494	\$ 6,302	\$ 435,550
<u>-</u>	<u>-</u>	<u>246,880</u>
<u>8,494</u>	<u>6,302</u>	<u>682,430</u>
<u>-</u>	<u>856</u>	<u>2,995,039</u>
<u>-</u>	<u>856</u>	<u>2,995,039</u>
<u>\$ 8,494</u>	<u>\$ 7,158</u>	<u>\$ 3,677,469</u>

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1
REVENUE					
Taxes	\$ 149,437	\$ 298,875	\$ 298,875	\$ 149,437	\$ 642,113
Intergovernmental	38,344	-	32,821	7,746	-
Auto registration	505,240	505,259	505,259	505,259	-
Fees of office	-	-	-	-	-
Interest	3,895	3,313	3,876	4,965	6,275
Fines and forfeitures	-	-	-	-	-
Other	-	561	3,214	1,738	-
Total Revenue	<u>696,916</u>	<u>808,008</u>	<u>844,045</u>	<u>669,145</u>	<u>648,388</u>
EXPENDITURES					
General government	-	-	-	-	-
Roads and highways	736,269	832,721	831,489	602,928	647,133
Legal	-	-	-	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	-
Total Expenditures	<u>736,269</u>	<u>832,721</u>	<u>831,489</u>	<u>602,928</u>	<u>647,133</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(39,353)</u>	<u>(24,713)</u>	<u>12,556</u>	<u>66,217</u>	<u>1,255</u>
OTHER SOURCES (USES)					
Proceeds from capital lease	-	-	-	-	-
Operating transfer in	-	-	-	-	-
Operating transfer out	-	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(39,353)</u>	<u>(24,713)</u>	<u>12,556</u>	<u>66,217</u>	<u>1,255</u>
FUND BALANCES, BEGINNING	191,626	148,145	136,416	156,869	146,515
PRIOR PERIOD ADJUSTMENT	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 127,273</u>	<u>\$ 98,432</u>	<u>\$ 123,972</u>	<u>\$ 198,086</u>	<u>\$ 147,770</u>

<u>Farm to Market #2</u>	<u>Farm to Market #3</u>	<u>Farm to Market #4</u>	<u>Lateral Roads</u>	<u>Justice Court Technology Fund</u>	<u>Jury</u>	<u>Law Library</u>	<u>District Attorney Hot Check</u>
\$ 642,113	\$ 642,113	\$ 642,113	\$ -	\$ -	\$ 34,869	\$ -	\$ -
-	-	-	63,940	-	-	-	-
-	-	-	-	-	-	-	-
8,968	12,390	11,704	-	26,248	-	-	67,800
-	-	-	-	-	641	472	1,071
-	-	75,000	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>5,602</u>	<u>89,057</u>	<u>921</u>
<u>651,081</u>	<u>654,503</u>	<u>728,817</u>	<u>63,940</u>	<u>26,248</u>	<u>41,112</u>	<u>89,529</u>	<u>69,792</u>
-	-	-	-	5,313	-	-	-
913,314	630,772	744,307	63,940	-	-	-	-
-	-	-	-	-	35,737	112,139	79,282
-	-	-	-	-	-	-	-
<u>142,065</u>	<u>42,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,055,379</u>	<u>673,680</u>	<u>744,307</u>	<u>63,940</u>	<u>5,313</u>	<u>35,737</u>	<u>112,139</u>	<u>79,282</u>
(404,298)	(19,177)	(15,490)	-	20,935	5,375	(22,610)	(9,490)
170,006	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>170,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(234,292)	(19,177)	(15,490)	-	20,935	5,375	(22,610)	(9,490)
274,672	475,416	400,216	-	500	22,602	39,245	59,043
-	-	-	-	-	-	-	-
<u>\$ 40,380</u>	<u>\$ 456,239</u>	<u>\$ 384,726</u>	<u>\$ -</u>	<u>\$ 21,435</u>	<u>\$ 27,977</u>	<u>\$ 16,635</u>	<u>\$ 49,553</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>District Attorney Seizure</u>	<u>District Attorney Forfeiture</u>	<u>Sheriff Seizure</u>	<u>Sheriff Forfeiture</u>	<u>Constable Precinct #1 Forfeiture</u>
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Auto registration	-	-	-	-	-
Fees of office	-	-	-	-	-
Interest	7,124	2,079	1,997	849	1
Fines and forfeitures	-	40,414	-	6,898	-
Other	<u>757,020</u>	<u>-</u>	<u>-</u>	<u>29,876</u>	<u>1,560</u>
Total Revenue	<u>764,144</u>	<u>42,493</u>	<u>1,997</u>	<u>37,623</u>	<u>1,561</u>
EXPENDITURES					
General government	-	-	-	-	-
Roads and highways	-	-	-	-	-
Legal	163,792	41,513	-	-	-
Public safety	-	-	1,453	1,380	-
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>163,792</u>	<u>41,513</u>	<u>1,453</u>	<u>1,380</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>600,352</u>	<u>980</u>	<u>544</u>	<u>36,243</u>	<u>1,561</u>
OTHER SOURCES (USES)					
Proceeds from capital lease	-	-	-	-	-
Operating transfer in	-	-	-	-	-
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	600,352	980	544	36,243	1,561
FUND BALANCES, BEGINNING	151,213	111,794	108,016	25,299	-
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 751,565</u>	<u>\$ 112,774</u>	<u>\$ 108,560</u>	<u>\$ 61,542</u>	<u>\$ 1,561</u>

<u>Constable Precinct #2 Seizure</u>	<u>Constable Precinct #2 Forfeiture</u>	<u>Constable Precinct #4 Forfeiture</u>	<u>Records Management</u>	<u>General Record Management Preservation</u>	<u>Courthouse Security</u>	<u>Law Enforcement Task Force</u>	<u>Graffiti</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,076	-	-	-	-	-	205,606	-
-	-	-	-	-	-	-	-
-	-	-	185,952	40,462	80,131	-	-
4	29	1	639	2,514	979	1,245	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	133,171	-
<u>2,080</u>	<u>29</u>	<u>1</u>	<u>186,591</u>	<u>42,976</u>	<u>81,110</u>	<u>340,022</u>	<u>-</u>
2,080	-	-	153,824	-	175,605	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	346,876	-
-	-	-	-	-	-	-	-
<u>2,080</u>	<u>-</u>	<u>-</u>	<u>153,824</u>	<u>-</u>	<u>175,605</u>	<u>346,876</u>	<u>-</u>
-	29	1	32,767	42,976	(94,495)	(6,854)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	106,174	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	106,174	-	-
-	29	1	32,767	42,976	11,679	(6,854)	-
-	2,138	97	36,175	116,162	1,443	6,854	20
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 2,167</u>	<u>\$ 98</u>	<u>\$ 68,942</u>	<u>\$ 159,138</u>	<u>\$ 13,122</u>	<u>\$ -</u>	<u>\$ 20</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Reconstruction Grant</u>	<u>Family Connections</u>	<u>Law Enforcement Block Fund</u>	<u>Volunteer Guardianship Grant</u>
REVENUE				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	116,587	55,470	-	576
Auto registration	-	-	-	-
Fees of office	-	-	-	-
Interest	-	-	748	-
Fines and forfeitures	-	-	-	-
Other	-	-	-	1,872
Total Revenue	<u>116,587</u>	<u>55,470</u>	<u>748</u>	<u>2,448</u>
EXPENDITURES				
General government	116,587	55,470	-	6,904
Roads and highways	-	-	-	-
Legal	-	-	-	-
Public safety	-	-	290	-
Debt service	-	-	-	-
Total Expenditures	<u>116,587</u>	<u>55,470</u>	<u>290</u>	<u>6,904</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>458</u>	<u>(4,456)</u>
OTHER SOURCES (USES)				
Proceeds from capital lease	-	-	-	-
Operating transfer in	-	-	-	-
Operating transfer out	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>458</u>	<u>(4,456)</u>
FUND BALANCES, BEGINNING	-	-	21,758	4,456
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,216</u>	<u>\$ -</u>

CPS Mediation Project	Juvenile Accountability Grant	Totals September 30, 2002
\$ -	\$ -	\$ 3,499,945
27,860	11,071	562,097
-	-	2,021,017
-	-	400,593
-	-	75,779
-	-	47,312
-	-	1,099,592
<u>27,860</u>	<u>11,071</u>	<u>7,706,335</u>
27,860	11,097	554,740
-	-	6,002,873
-	-	432,463
-	-	349,999
-	-	184,973
<u>27,860</u>	<u>11,097</u>	<u>7,525,048</u>
-	(26)	181,287
-	-	170,006
-	-	106,174
-	-	-
<u>-</u>	<u>-</u>	<u>276,180</u>
-	(26)	457,467
-	882	2,637,572
-	-	(100,000)
<u>\$ -</u>	<u>\$ 856</u>	<u>\$ 2,995,039</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #1

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Road and bridge taxes	\$ 154,000	\$ 149,437	\$(4,563)
Intergovernmental	10,000	38,344	28,344
License and permits	522,775	505,240	(17,535)
Interest on investments	14,000	3,895	(10,105)
Other	-	-	-
Total Revenue	700,775	696,916	(3,859)
EXPENDITURES			
Roads and Highways:			
Salaries	431,154	434,614	(3,460)
Benefits	148,932	145,471	3,461
Capital outlay	57,000	56,384	616
Other	113,788	93,323	20,465
Road repairs and materials	125,357	6,177	119,180
Bridge repairs	16,170	300	15,870
Total Roads and Highways	892,401	736,269	156,132
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(191,626)	(39,353)	152,273
FUND BALANCES, BEGINNING OF YEAR	191,626	191,626	-
PRIOR PERIOD ADJUSTMENT	-	(25,000)	(25,000)
FUND BALANCES, END OF YEAR	\$ -	\$ 127,273	\$ 127,273

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #2

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Road and bridge taxes	\$ 304,000	\$ 298,875	\$ (5,125)
Intergovernmental	-	-	-
License and permits	522,775	505,259	(17,516)
Interest on investments	12,000	3,313	(8,687)
Other	-	561	561
Total Revenue	<u>838,775</u>	<u>808,008</u>	<u>(30,767)</u>
EXPENDITURES			
Roads and Highways:			
Salaries	569,170	571,718	(2,548)
Benefits	190,361	187,812	2,549
Other	78,244	73,191	5,053
Road repairs and materials	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>838,775</u>	<u>832,721</u>	<u>6,054</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(24,713)	(24,713)
FUND BALANCES, BEGINNING OF YEAR	148,145	148,145	-
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>
FUND BALANCES, END OF YEAR	<u>\$ 148,145</u>	<u>\$ 98,432</u>	<u>\$ (49,713)</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #3

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Road and bridge taxes	\$ 304,000	\$ 298,875	\$(5,125)
Intergovernmental	5,000	32,821	27,821
License and permits	522,775	505,259	(17,516)
Interest on investments	20,000	3,876	(16,124)
Other	-	3,214	3,214
Total Revenue	851,775	844,045	(7,730)
EXPENDITURES			
Roads and Highways:			
Salaries	468,305	477,331	(9,026)
Benefits	172,791	163,764	9,027
Capital outlay	-	-	-
Other	119,093	105,075	14,018
Road repairs and materials	91,586	85,319	6,267
Bridge repairs	-	-	-
Total Expenditures	851,775	831,489	20,286
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	12,556	12,556
FUND BALANCES, BEGINNING OF YEAR	136,416	136,416	-
PRIOR PERIOD ADJUSTMENT	-	(25,000)	(25,000)
FUND BALANCES, END OF YEAR	\$ 136,416	\$ 123,972	\$(12,444)

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #4

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Road and bridge taxes	\$ 154,000	\$ 149,437	\$ (4,563)
Intergovernmental	6,038	7,746	1,708
License and permits	521,775	505,259	(16,516)
Interest on investments	8,000	4,965	(3,035)
Other	-	1,738	1,738
Total Revenue	<u>689,813</u>	<u>669,145</u>	<u>(20,668)</u>
EXPENDITURES			
Roads and Highways:			
Salaries	423,372	368,196	55,176
Benefits	147,778	134,751	13,027
Contract labor	31,000	14,863	16,137
Other	87,163	85,118	2,045
Road repairs and materials	500	-	500
Total Expenditures	<u>689,813</u>	<u>602,928</u>	<u>86,885</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	66,217	66,217
FUND BALANCES, BEGINNING OF YEAR	156,869	156,869	-
PRIOR PERIOD ADJUSTMENT	-	(25,000)	(25,000)
FUND BALANCES, END OF YEAR	<u>\$ 156,869</u>	<u>\$ 198,086</u>	<u>\$ 41,217</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #1

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 642,442	\$ 642,113	\$(329)
Interest on investments	20,000	6,275	(13,725)
Other	-	-	-
Total Revenue	662,442	648,388	(14,054)
EXPENDITURES			
Roads and Highways:			
Capital outlay	288,503	287,481	1,022
Other	64,500	27,238	37,262
Road repairs and materials	420,954	332,414	88,540
Bridge repairs	35,000	-	35,000
Total Roads and Highways	808,957	647,133	161,824
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(146,515)	1,255	147,770
FUND BALANCES, BEGINNING OF YEAR	146,515	146,515	-
FUND BALANCES, END OF YEAR	\$ -	\$ 147,770	\$ 147,770

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #2

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 642,442	\$ 642,113	\$(329)
Interest on investments	20,000	8,968	(11,032)
Other	79,354	-	(79,354)
Total Revenue	741,796	651,081	(90,715)
EXPENDITURES			
Roads and Highways:			
Salaries	-	-	-
Capital outlay	359,181	299,973	59,208
Contract labor	35,210	14,309	20,901
Other	115,790	101,696	14,094
Road repairs and materials	475,000	493,026	(18,026)
Bridge repairs	5,825	4,310	1,515
Total Roads and Highways	991,006	913,314	77,692
Debt Service:			
Capital lease obligations			
Principal and interest	70,796	142,065	71,269
Total Expenditures	1,061,802	1,055,379	6,423
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(320,006)	(404,298)	(84,292)
OTHER SOURCES (USES)			
Debt proceeds	170,006	170,006	-
Total Other Sources (Uses)	170,006	170,006	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(150,000)	(234,292)	(84,292)
FUND BALANCES, BEGINNING OF YEAR	274,672	274,672	-
FUND BALANCES, END OF YEAR	\$ 124,672	\$ 40,380	\$(84,292)

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #3

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Farm to market taxes	\$ 642,442	\$ 642,113	\$ (329)
Interest on investments	30,000	12,390	(17,610)
Other	300,000	-	(300,000)
Total Revenue	<u>972,442</u>	<u>654,503</u>	<u>(317,939)</u>
EXPENDITURES			
Roads and Highways:			
Salaries	-	-	-
Capital outlay	29,100	28,336	764
Other	46,600	38,101	8,499
Road repairs and materials	832,471	543,749	288,722
Bridge repairs	21,000	20,586	414
Total Roads and Highways	<u>929,171</u>	<u>630,772</u>	<u>298,399</u>
Debt Service:			
Capital lease obligations			
Principal and interest	43,271	42,908	363
Total Expenditures	<u>972,442</u>	<u>673,680</u>	<u>298,762</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(19,177)	(19,177)
FUND BALANCES, BEGINNING OF YEAR	<u>475,416</u>	<u>475,416</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 475,416</u>	<u>\$ 456,239</u>	<u>\$ (19,177)</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #4

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 642,442	\$ 642,113	\$(329)
Interest on investments	22,046	11,704	(10,342)
Other	-	75,000	75,000
Total Revenue	664,488	728,817	64,329
EXPENDITURES			
Roads and Highways:			
Capital outlay	281,087	201,039	80,048
Other	185,017	67,001	118,016
Road repairs and materials	553,600	465,265	88,335
Bridge repairs	45,000	11,002	33,998
Total Expenditures	1,064,704	744,307	320,397
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(400,216)	(15,490)	384,726
FUND BALANCES, BEGINNING OF YEAR	400,216	400,216	-
FUND BALANCES, END OF YEAR	\$ -	\$ 384,726	\$ 384,726

ELLIS COUNTY, TEXAS

LATERAL ROADS

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 66,800	\$ 63,940	\$(2,860)
Interest	200	-	200
Total Revenue	<u>67,000</u>	<u>63,940</u>	<u>(3,060)</u>
EXPENDITURES			
Other	<u>67,000</u>	<u>63,940</u>	<u>3,060</u>
Total Expenditures	<u>67,000</u>	<u>63,940</u>	<u>3,060</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Other Fees	\$ 12,174	\$ 26,248	\$ 14,074
Total Revenue	<u>12,174</u>	<u>26,248</u>	<u>14,074</u>
EXPENDITURES			
Other	12,174	5,313	6,861
Total Expenditures	<u>12,174</u>	<u>5,313</u>	<u>6,861</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	20,935	20,935
FUND BALANCES, BEGINNING OF YEAR	<u>500</u>	<u>500</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 500</u>	<u>\$ 21,435</u>	<u>\$ 20,935</u>

ELLIS COUNTY, TEXAS

JURY FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Taxes	\$ 35,700	\$ 34,869	\$(831)
Interest	1,000	641	(359)
Other fees	5,500	5,602	102
Total Revenue	42,200	41,112	(1,088)
 EXPENDITURES			
Judicial:			
Jurors fees	42,200	35,737	6,463
Total Expenditures	42,200	35,737	6,463
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	5,375	5,375
 FUND BALANCES, BEGINNING OF YEAR	22,602	22,602	-
 FUND BALANCES, END OF YEAR	\$ 22,602	\$ 27,977	\$ 5,375

ELLIS COUNTY, TEXAS

LAW LIBRARY FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Interest	\$ 2,000	\$ 472	\$(1,528)
Other fees	<u>109,633</u>	<u>89,057</u>	<u>(20,576)</u>
Total Revenue	<u>111,633</u>	<u>89,529</u>	<u>(22,104)</u>
EXPENDITURES			
Salaries	20,537	20,933	(396)
Benefits	8,237	7,836	401
Other	8,300	8,135	165
Capital outlay	<u>75,067</u>	<u>75,235</u>	<u>(168)</u>
Total Expenditures	<u>112,141</u>	<u>112,139</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(508)	(22,610)	(22,102)
FUND BALANCES, BEGINNING OF YEAR	<u>39,245</u>	<u>39,245</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 38,737</u>	<u>\$ 16,635</u>	<u>\$(22,102)</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY'S HOT CHECK FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Interest	\$ 2,000	\$ 1,071	\$(929)
Other fees	50,000	67,800	17,800
Miscellaneous	<u>48,921</u>	<u>921</u>	<u>(48,000)</u>
Total Revenue	<u>100,921</u>	<u>69,792</u>	<u>(31,129)</u>
EXPENDITURES			
Legal:			
Salaries	76,272	68,376	7,896
Benefits	6,425	7,627	(1,202)
Capital outlay	3,000	-	3,000
Other	9,649	3,279	6,370
Auto expenditures	<u>5,575</u>	<u>-</u>	<u>5,575</u>
Total Expenditures	<u>100,921</u>	<u>79,282</u>	<u>21,639</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(9,490)	(9,490)
FUND BALANCES, BEGINNING OF YEAR	<u>59,043</u>	<u>59,043</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 59,043</u>	<u>\$ 49,553</u>	<u>\$(9,490)</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Seizures	\$ 41,664	\$ 757,020	\$ 715,356
Interest	5,000	7,124	2,124
Total Revenue	<u>46,664</u>	<u>764,144</u>	<u>717,480</u>
EXPENDITURES			
Release of seized funds	<u>163,792</u>	<u>163,792</u>	-
Total Expenditures	<u>163,792</u>	<u>163,792</u>	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(117,128)	600,352	717,480
FUND BALANCES, BEGINNING OF YEAR	<u>151,213</u>	<u>151,213</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 34,085</u>	<u>\$ 751,565</u>	<u>\$ 717,480</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY DRUG FORFEITURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Forfeitures	\$ 50,000	\$ 40,414	\$(9,586)
Other	100,000	-	(100,000)
Interest	2,500	2,079	(421)
Total Revenue	152,500	42,493	(110,007)
 EXPENDITURES			
Legal:			
Salaries	50,392	40,892	9,500
Capital outlay	58,943	-	58,943
Other	43,165	621	42,544
Total Expenditures	152,500	41,513	110,987
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	980	980
 FUND BALANCES, BEGINNING OF YEAR	111,794	111,794	-
 FUND BALANCES, END OF YEAR	\$ 111,794	\$ 112,774	\$ 980

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Seizures	\$ 105,000	\$ -	\$(105,000)
Interest	<u>4,000</u>	<u>1,997</u>	<u>(2,003)</u>
Total Revenue	<u>109,000</u>	<u>1,997</u>	<u>(107,003)</u>
 EXPENDITURES			
Forfeited transfers	<u>109,000</u>	<u>1,453</u>	<u>107,547</u>
Total Expenditures	<u>109,000</u>	<u>1,453</u>	<u>107,547</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	544	544
 FUND BALANCES, BEGINNING OF YEAR	<u>108,016</u>	<u>108,016</u>	<u>-</u>
 FUND BALANCES, END OF YEAR	<u>\$ 108,016</u>	<u>\$ 108,560</u>	<u>\$ 544</u>

ELLIS COUNTY, TEXAS

SHERIFF FORFEITURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Forfeitures	\$ 10,000	\$ 6,898	\$(3,102)
Other	20,000	29,876	9,876
Interest	1,000	849	(151)
Total Revenue	<u>31,000</u>	<u>37,623</u>	<u>6,623</u>
EXPENDITURES			
General	<u>31,000</u>	<u>1,380</u>	<u>29,620</u>
Total Expenditures	<u>31,000</u>	<u>1,380</u>	<u>29,620</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	36,243	36,243
FUND BALANCES, BEGINNING OF YEAR	<u>25,299</u>	<u>25,299</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 25,299</u>	<u>\$ 61,542</u>	<u>\$ 36,243</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #1 FORFEITURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Other	\$ 1,560	\$ 1,560	\$ -
Interest	-	1	1
Total Revenue	<u>1,560</u>	<u>1,561</u>	<u>1</u>
EXPENDITURES			
General	1,560	-	1,560
Total Expenditures	<u>1,560</u>	<u>-</u>	<u>1,560</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	1,561	1,561
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 1,561</u>	<u>\$ 1,561</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 SEIZURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 2,080	\$ 2,076	\$(4)
Interest	-	4	4
Total Revenue	<u>2,080</u>	<u>2,080</u>	<u>-</u>
EXPENDITURES			
General	<u>2,080</u>	<u>2,080</u>	<u>-</u>
Total Expenditures	<u>2,080</u>	<u>2,080</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 FORFEITURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Interest	\$ 60	\$ 29	\$(31)
Total Revenue	<u>60</u>	<u>29</u>	<u>(31)</u>
EXPENDITURES			
General	<u>2,160</u>	<u>-</u>	<u>2,160</u>
Total Expenditures	<u>2,160</u>	<u>-</u>	<u>2,160</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(2,100)	29	2,129
FUND BALANCES, BEGINNING OF YEAR	<u>2,138</u>	<u>2,138</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 38</u>	<u>\$ 2,167</u>	<u>\$ 2,129</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #4 FORFEITURE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Other	\$ 100	\$ -	\$(100)
Interest	<u>-</u>	<u>1</u>	<u>1</u>
Total Revenue	<u>100</u>	<u>1</u>	<u>(99)</u>
 EXPENDITURES			
General	<u>100</u>	<u>-</u>	<u>100</u>
Total Expenditures	<u>100</u>	<u>-</u>	<u>100</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 -	 1	 1
 FUND BALANCES, BEGINNING OF YEAR	 <u>97</u>	 <u>97</u>	 <u>-</u>
 FUND BALANCES, END OF YEAR	 <u>\$ 97</u>	 <u>\$ 98</u>	 <u>\$ 1</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Records management fees	\$ 150,000	\$ 185,952	\$ 35,952
Interest	100	639	539
Total Revenue	<u>150,100</u>	<u>186,591</u>	<u>36,491</u>
EXPENDITURES			
Salaries	24,973	24,972	1
Benefits	9,052	8,865	187
Capital outlay	-	-	-
Other	<u>119,986</u>	<u>119,987</u>	<u>(1)</u>
Total Expenditures	<u>154,011</u>	<u>153,824</u>	<u>187</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(3,911)	32,767	36,678
FUND BALANCES, BEGINNING OF YEAR	<u>36,175</u>	<u>36,175</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 32,264</u>	<u>\$ 68,942</u>	<u>\$ 36,678</u>

ELLIS COUNTY, TEXAS

GENERAL RECORDS MANAGEMENT AND PRESERVATION FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
District Clerk records management fees	\$ 12,000	\$ 15,140	\$ 3,140
County Clerk records management fees	27,000	25,322	(1,678)
Interest	5,000	2,514	(2,486)
Miscellaneous	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total Revenue	<u>144,000</u>	<u>42,976</u>	<u>(101,024)</u>
EXPENDITURES			
Capital outlay	72,000	-	72,000
Other	<u>72,000</u>	<u>-</u>	<u>72,000</u>
Total Expenditures	<u>144,000</u>	<u>-</u>	<u>144,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	42,976	42,976
FUND BALANCES, BEGINNING OF YEAR	<u>116,162</u>	<u>116,162</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 116,162</u>	<u>\$ 159,138</u>	<u>\$ 42,976</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
District Clerk courthouse security fees	\$ 8,500	\$ 9,206	\$ 706
County Clerk courthouse security fees	40,000	44,508	4,508
JP court courthouse security fees	30,200	26,417	(3,783)
Interest	1,500	979	(521)
Miscellaneous	10,000	-	(10,000)
Total Revenue	90,200	81,110	(9,090)
EXPENDITURES			
Salaries	154,381	138,911	15,470
Benefits	39,113	33,814	5,299
Other	2,880	2,880	-
Total Expenditures	196,374	175,605	20,769
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(106,174)	(94,495)	11,679
OTHER SOURCES (USES)			
Operating transfer in	106,174	106,174	-
Total Other Sources (Uses)	106,174	106,174	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	11,679	11,679
FUND BALANCES, BEGINNING OF YEAR	1,443	1,443	-
FUND BALANCES, END OF YEAR	\$ 1,443	\$ 13,122	\$ 11,679

ELLIS COUNTY, TEXAS

LAW ENFORCEMENT TASK FORCE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 205,606	\$ 205,606	\$ -
Interest	1,245	1,245	-
Program match	<u>133,171</u>	<u>133,171</u>	-
Total Revenue	<u>340,022</u>	<u>340,022</u>	-
EXPENDITURES			
Public Safety:			
Salaries and benefits	275,896	275,896	-
Other	70,598	70,598	-
Capital outlay	382	382	-
Refund surplus contract money	-	-	-
Total Expenditures	<u>346,876</u>	<u>346,876</u>	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(6,854)	(6,854)	-
FUND BALANCES, BEGINNING OF YEAR	<u>6,854</u>	<u>6,854</u>	-
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

GRAFFITI FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Other	\$ 200	\$ -	\$(200)
Total Revenue	<u>200</u>	<u>-</u>	<u>(200)</u>
EXPENDITURES			
Public Safety:			
Other	<u>200</u>	<u>-</u>	<u>200</u>
Total Expenditures	<u>200</u>	<u>-</u>	<u>200</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>20</u>	<u>20</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

RECONSTRUCTION GRANT

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 116,587	\$ 116,587	\$ -
Total Revenue	<u>116,587</u>	<u>116,587</u>	<u>-</u>
EXPENDITURES			
General administration	17,500	17,500	-
Flood and drainage facilities	<u>99,087</u>	<u>99,087</u>	<u>-</u>
Total Expenditures	<u>116,587</u>	<u>116,587</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

FAMILY CONNECTIONS

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 55,470	\$ 55,470	\$ -
Total Revenue	<u>55,470</u>	<u>55,470</u>	<u>-</u>
EXPENDITURES			
Contractual	55,470	55,470	-
Total Expenditures	<u>55,470</u>	<u>55,470</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

LAW ENFORCEMENT BLOCK FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Intergovernmental	\$ -	\$ -	\$ -
Interest	748	748	-
Other	-	-	-
Total Revenue	<u>748</u>	<u>748</u>	<u>-</u>
EXPENDITURES			
Equipment	<u>290</u>	<u>290</u>	<u>-</u>
Total Expenditures	<u>290</u>	<u>290</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	458	458	-
FUND BALANCES, BEGINNING OF YEAR	<u>21,758</u>	<u>21,758</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 22,216</u>	<u>\$ 22,216</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

VOLUNTEER GUARDIANSHIP GRANT

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 576	\$ 576	\$ -
Other	1,872	1,872	-
Total Revenue	<u>2,448</u>	<u>2,448</u>	<u>-</u>
EXPENDITURES			
Professional fees	6,904	6,904	-
Other	-	-	-
Total Expenditures	<u>6,904</u>	<u>6,904</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(4,456)	(4,456)	-
FUND BALANCES, BEGINNING OF YEAR	<u>4,456</u>	<u>4,456</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

CPS MEDIATION PROJECT

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Intergovernmental	\$ 27,860	\$ 27,860	\$ -
Total Revenue	<u>27,860</u>	<u>27,860</u>	<u>-</u>
EXPENDITURES			
Other	<u>27,860</u>	<u>27,860</u>	<u>-</u>
Total Expenditures	<u>27,860</u>	<u>27,860</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

JUVENILE ACCOUNTABILITY GRANT

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Intergovernmental	\$ 11,071	\$ 11,071	\$ -
Total Revenue	<u>11,071</u>	<u>11,071</u>	<u>-</u>
EXPENDITURES			
Other	<u>11,097</u>	<u>11,097</u>	<u>-</u>
Total Expenditures	<u>11,097</u>	<u>11,097</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(26)	(26)	-
FUND BALANCES, BEGINNING OF YEAR	<u>882</u>	<u>882</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 856</u>	<u>\$ 856</u>	<u>\$ -</u>

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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

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ELLIS COUNTY, TEXAS

DEBT SERVICE FUND

BALANCE SHEET

SEPTEMBER 30, 2002

2002

ASSETS

Cash	\$	2,842
Investments		584,802
Receivable		795
Taxes receivable		<u>112,712</u>
Total Assets	\$	<u>701,151</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$	-
Deferred revenue		<u>112,712</u>
Total Liabilities		<u>112,712</u>

Fund Balance:

Unreserved		
Undesignated		<u>588,439</u>
Total Liabilities and Fund Balance	\$	<u>701,151</u>

ELLIS COUNTY, TEXAS

DEBT SERVICE FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Taxes	\$ 1,772,824	\$ 1,872,151	\$ 99,327
Interest	40,000	38,797	(1,203)
Miscellaneous	282,646	-	(282,646)
Total Revenue	2,095,470	1,910,948	(184,522)
EXPENDITURES			
Debt Service:			
Principal retirement	18,211,262	17,285,000	926,262
Interest	1,029,470	1,408,274	(378,804)
Bond issuance costs	-	294,662	(294,662)
Other	1,000	1,388	(388)
Total Expenditures	19,241,732	18,989,324	252,408
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(17,146,262)	(17,078,376)	67,886
OTHER SOURCES (USES)			
Transfer in	-	-	-
Debt proceeds	17,146,262	17,146,262	-
Total Other Sources (Uses)	17,146,262	17,146,262	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	67,886	67,886
FUND BALANCES, BEGINNING OF YEAR	520,553	520,553	-
FUND BALANCES, END OF YEAR	\$ 520,553	\$ 588,439	\$ 67,886

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

The Capital Projects fund is 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
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2002

	<u>Right of Way</u>	<u>Road District #1</u>	<u>Road District #5</u>	<u>Road District #16</u>
ASSETS				
Cash	\$ -	\$ 5,419	\$ -	\$ -
Investments	98,079	1,063,839	142,603	151,959
Taxes receivable	-	-	-	-
Grant receivable	-	-	-	-
Receivable	<u>135</u>	<u>224</u>	<u>196</u>	<u>208</u>
Total Assets	<u>\$ 98,214</u>	<u>\$ 1,069,482</u>	<u>\$ 142,799</u>	<u>\$ 152,167</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Unreserved				
Undesignated	<u>98,214</u>	<u>1,069,482</u>	<u>142,799</u>	<u>152,167</u>
Total Fund Balance	<u>98,214</u>	<u>1,069,482</u>	<u>142,799</u>	<u>152,167</u>
Total Liabilities and Fund Balance	<u>\$ 98,214</u>	<u>\$ 1,069,482</u>	<u>\$ 142,799</u>	<u>\$ 152,167</u>

<u>Permanent Improvement</u>	<u>Capital Projects</u>	<u>Tan Projects</u>	<u>Totals September 30, 2002</u>
\$ 687	\$ -	\$ -	\$ 6,106
1,173,814	3	2,195,916	4,826,213
28,697	-	-	28,697
-	356,779	-	356,779
<u>1,694</u>	<u>-</u>	<u>3,011</u>	<u>5,468</u>
<u>\$ 1,204,892</u>	<u>\$ 356,782</u>	<u>\$ 2,198,927</u>	<u>\$ 5,223,263</u>
\$ 370,528	\$ 965	\$ 67,713	\$ 439,206
28,697	-	-	28,697
<u>399,225</u>	<u>965</u>	<u>67,713</u>	<u>467,903</u>
<u>805,667</u>	<u>355,817</u>	<u>2,131,214</u>	<u>4,755,360</u>
<u>805,667</u>	<u>355,817</u>	<u>2,131,214</u>	<u>4,755,360</u>
<u>\$ 1,204,892</u>	<u>\$ 356,782</u>	<u>\$ 2,198,927</u>	<u>\$ 5,223,263</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

**COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Right of Way</u>	<u>Road District #1</u>	<u>Road District #5</u>	<u>Road District #16</u>
REVENUE				
Interest	\$ 1,950	\$ 25,373	\$ 2,839	\$ 2,909
Taxes	-	-	-	-
Other	-	-	-	-
Total Revenue	<u>1,950</u>	<u>25,373</u>	<u>2,839</u>	<u>2,909</u>
EXPENDITURES				
Capital outlay	-	-	-	-
Other costs	-	-	-	-
SSC Facilities:				
Other	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>1,950</u>	<u>25,373</u>	<u>2,839</u>	<u>2,909</u>
OTHER SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,950	25,373	2,839	2,909
FUND BALANCES, BEGINNING OF YEAR	<u>96,264</u>	<u>1,044,109</u>	<u>139,960</u>	<u>149,258</u>
FUND BALANCES, END OF YEAR	<u>\$ 98,214</u>	<u>\$ 1,069,482</u>	<u>\$ 142,799</u>	<u>\$ 152,167</u>

<u>Permanent Improvement</u>	<u>Capital Projects</u>	<u>Tan Projects</u>	<u>Totals September 30, 2002</u>
\$ 32,365	\$ 14,657	\$ 74,948	\$ 155,041
443,276	-	-	443,276
142,272	469,654	-	611,926
<u>617,913</u>	<u>484,311</u>	<u>74,948</u>	<u>1,210,243</u>
-	3,804,343	4,499,032	8,303,375
1,195,572	-	230,866	1,426,438
<u>109,591</u>	<u>-</u>	<u>-</u>	<u>109,591</u>
<u>1,305,163</u>	<u>3,804,343</u>	<u>4,729,898</u>	<u>9,839,404</u>
(687,250)	(3,320,032)	(4,654,950)	(8,629,161)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(687,250)	(3,320,032)	(4,654,950)	(8,629,161)
<u>1,492,917</u>	<u>3,675,849</u>	<u>6,786,164</u>	<u>13,384,521</u>
<u>\$ 805,667</u>	<u>\$ 355,817</u>	<u>\$ 2,131,214</u>	<u>\$ 4,755,360</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

RIGHT-OF-WAY AVAILABLE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Delinquent taxes	\$ -	\$ -	\$ -
Interest	<u>4,000</u>	<u>1,950</u>	<u>(2,050)</u>
Total Revenue	<u>4,000</u>	<u>1,950</u>	<u>(2,050)</u>
EXPENDITURES			
Right-of-way purchase	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total Expenditures	<u>4,000</u>	<u>-</u>	<u>4,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	1,950	1,950
FUND BALANCES, BEGINNING OF YEAR	<u>96,264</u>	<u>96,264</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 96,264</u>	<u>\$ 98,214</u>	<u>\$ 1,950</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #1 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Interest	\$ 50,000	\$ 25,373	\$(24,627)
Miscellaneous	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
Total Revenue	<u>1,050,000</u>	<u>25,373</u>	<u>(1,024,627)</u>
EXPENDITURES			
Capital outlay	-	-	-
Other	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
Total Expenditures	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	25,373	25,373
FUND BALANCES, BEGINNING OF YEAR	<u>1,044,109</u>	<u>1,044,109</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,044,109</u>	<u>\$ 1,069,482</u>	<u>\$ 25,373</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #5 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
REVENUE			
Interest	\$ 7,500	\$ 2,839	\$(4,661)
Miscellaneous	<u>147,000</u>	<u>-</u>	<u>(147,000)</u>
Total Revenue	<u>154,500</u>	<u>2,839</u>	<u>(151,661)</u>
EXPENDITURES			
Capital outlay	-	-	-
Other	<u>154,500</u>	<u>-</u>	<u>154,500</u>
Total Expenditures	<u>154,500</u>	<u>-</u>	<u>154,500</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	2,839	2,839
FUND BALANCES, BEGINNING OF YEAR	<u>139,960</u>	<u>139,960</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 139,960</u>	<u>\$ 142,799</u>	<u>\$ 2,839</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #16 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Interest	\$ 7,500	\$ 2,909	\$(4,591)
Miscellaneous	147,000	-	(147,000)
Total Revenue	<u>154,500</u>	<u>2,909</u>	<u>(151,591)</u>
EXPENDITURES			
Capital outlay	-	-	-
Other	154,500	-	154,500
Total Expenditures	<u>154,500</u>	<u>-</u>	<u>154,500</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	2,909	2,909
FUND BALANCES, BEGINNING OF YEAR	<u>149,258</u>	<u>149,258</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 149,258</u>	<u>\$ 152,167</u>	<u>\$ 2,909</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

PERMANENT IMPROVEMENT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Taxes	\$ 450,947	\$ 443,276	\$ (7,671)
Interest	65,000	32,365	(32,635)
SSC lease payments	-	142,272	142,272
Miscellaneous	500,000	-	(500,000)
Total Revenue	<u>1,015,947</u>	<u>617,913</u>	<u>(398,034)</u>
EXPENDITURES			
Various County Buildings:			
Other	1,195,572	1,195,572	-
Total Various County Buildings	<u>1,195,572</u>	<u>1,195,572</u>	<u>-</u>
SSC Facilities:			
Other	109,591	109,591	-
Total SSC Facilities	<u>109,591</u>	<u>109,591</u>	<u>-</u>
Total Expenditures	<u>1,305,163</u>	<u>1,305,163</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(289,216)	(687,250)	(398,034)
FUND BALANCES, BEGINNING OF YEAR	<u>1,492,917</u>	<u>1,492,917</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,203,701</u>	<u>\$ 805,667</u>	<u>\$ (398,034)</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Interest	\$ 50,000	\$ 14,657	\$(35,343)
Other revenue	<u>3,430,783</u>	<u>469,654</u>	<u>(2,961,129)</u>
Total Revenue	<u>3,480,783</u>	<u>484,311</u>	<u>(2,996,472)</u>
EXPENDITURES			
Various County Buildings:			
Capital outlay	<u>3,980,783</u>	<u>3,804,343</u>	<u>176,440</u>
Total Expenditures	<u>3,980,783</u>	<u>3,804,343</u>	<u>176,440</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(500,000)</u>	<u>(3,320,032)</u>	<u>(2,820,032)</u>
OTHER SOURCES (USES)			
Operating transfer in	-	-	-
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(500,000)</u>	<u>(3,320,032)</u>	<u>(2,820,032)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>3,675,849</u>	<u>3,675,849</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 3,175,849</u>	<u>\$ 355,817</u>	<u>\$(2,820,032)</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

TAN PROJECTS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Interest	\$ 150,000	\$ 74,948	\$ (75,052)
Miscellaneous	<u>9,000,000</u>	<u>-</u>	<u>(9,000,000)</u>
Total Revenue	<u>9,150,000</u>	<u>74,948</u>	<u>(9,075,052)</u>
EXPENDITURES			
Capital outlay	6,290,443	4,499,032	1,791,411
Other	<u>2,859,557</u>	<u>230,866</u>	<u>2,628,691</u>
Total Expenditures	<u>9,150,000</u>	<u>4,729,898</u>	<u>4,420,102</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(4,654,950)	(4,654,950)
FUND BALANCES, BEGINNING OF YEAR	<u>6,786,164</u>	<u>6,786,164</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 6,786,164</u>	<u>\$ 2,131,214</u>	<u>\$ (4,654,950)</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.

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ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

	<u>County Treasurer</u>	<u>Tax Collector</u>	<u>County Attorney</u>	<u>Sheriff</u>	<u>District Clerk</u>
ASSETS					
Cash	\$ 541,225	\$ 1,740,458	\$ 125,455	\$ 175,590	\$ 1,864,761
Investments	<u>963,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,504,423</u>	<u>\$ 1,740,458</u>	<u>\$ 125,455</u>	<u>\$ 175,590</u>	<u>\$ 1,864,761</u>
LIABILITIES					
Due to other governments	\$ -	\$ 1,660,015	\$ -	\$ -	\$ -
Due to beneficiaries	<u>1,504,423</u>	<u>80,443</u>	<u>125,455</u>	<u>175,590</u>	<u>1,864,761</u>
Total Liabilities	<u>\$ 1,504,423</u>	<u>\$ 1,740,458</u>	<u>\$ 125,455</u>	<u>\$ 175,590</u>	<u>\$ 1,864,761</u>

<u>County Clerk</u>	<u>Justice of the Peace</u>	<u>Juvenile Probation Correction</u>	<u>Adult Community Supervision</u>	<u>Totals September 30, 2002</u>
\$ 1,908,072	\$ 34,493	\$ 2,757	\$ 32,897	\$ 6,425,708
<u>-</u>	<u>-</u>	<u>267,108</u>	<u>1,446,158</u>	<u>2,676,464</u>
\$ <u>1,908,072</u>	\$ <u>34,493</u>	\$ <u>269,865</u>	\$ <u>1,479,055</u>	\$ <u>9,102,172</u>
\$ -	\$ 34,493	\$ -	\$ -	\$ 1,694,508
<u>1,908,072</u>	<u>-</u>	<u>269,865</u>	<u>1,479,055</u>	<u>7,407,664</u>
\$ <u>1,908,072</u>	\$ <u>34,493</u>	\$ <u>269,865</u>	\$ <u>1,479,055</u>	\$ <u>9,102,172</u>

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Balance September 30, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2002</u>
<u>COUNTY TREASURER</u>				
Assets:				
Cash	\$ 373,807	\$ 200,000	\$ 32,582	\$ 541,225
Investments	<u>682,266</u>	<u>2,139,954</u>	<u>1,859,022</u>	<u>963,198</u>
Total Assets	<u>\$ 1,056,073</u>	<u>\$ 2,339,954</u>	<u>\$ 1,891,604</u>	<u>\$ 1,504,423</u>
Liabilities:				
Due to beneficiaries	<u>\$ 1,056,073</u>	<u>\$ 2,339,954</u>	<u>\$ 1,891,604</u>	<u>\$ 1,504,423</u>
Total Liabilities	<u>\$ 1,056,073</u>	<u>\$ 2,339,954</u>	<u>\$ 1,891,604</u>	<u>\$ 1,504,423</u>
<u>TAX COLLECTOR</u>				
Assets:				
Cash	\$ 1,426,608	\$ 124,524,112	\$ 124,210,262	\$ 1,740,458
Total Assets	<u>\$ 1,426,608</u>	<u>\$ 124,524,112</u>	<u>\$ 124,210,262</u>	<u>\$ 1,740,458</u>
Liabilities:				
Due to other governments	\$ 1,426,608	\$ 124,443,669	\$ 124,210,262	\$ 1,660,015
Due to beneficiaries	<u>-</u>	<u>80,443</u>	<u>-</u>	<u>80,443</u>
Total Liabilities	<u>\$ 1,426,608</u>	<u>\$ 124,524,112</u>	<u>\$ 124,210,262</u>	<u>\$ 1,740,458</u>
<u>COUNTY ATTORNEY</u>				
Assets:				
Cash	\$ 108,802	\$ 465,923	\$ 449,270	\$ 125,455
Total Assets	<u>\$ 108,802</u>	<u>\$ 465,923</u>	<u>\$ 449,270</u>	<u>\$ 125,455</u>
Liabilities:				
Due to beneficiaries	<u>\$ 108,802</u>	<u>\$ 465,923</u>	<u>\$ 449,270</u>	<u>\$ 125,455</u>
Total Liabilities	<u>\$ 108,802</u>	<u>\$ 465,923</u>	<u>\$ 449,270</u>	<u>\$ 125,455</u>

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	<u>Balance September 30, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2002</u>
<u>SHERIFF</u>				
Assets:				
Cash	\$ 38,301	\$ 150,673	\$ 13,384	\$ 175,590
Total Assets	\$ 38,301	\$ 150,673	\$ 13,384	\$ 175,590
Liabilities:				
Due to beneficiaries	\$ 38,301	\$ 150,673	\$ 13,384	\$ 175,590
Total Liabilities	\$ 38,301	\$ 150,673	\$ 13,384	\$ 175,590
<u>DISTRICT CLERK</u>				
Assets:				
Cash	\$ 2,260,425	\$ 1,012,892	\$ 1,408,556	\$ 1,864,761
Total Assets	\$ 2,260,425	\$ 1,012,892	\$ 1,408,556	\$ 1,864,761
Liabilities:				
Due to beneficiaries	\$ 2,260,425	\$ 1,012,892	\$ 1,408,556	\$ 1,864,761
Total Liabilities	\$ 2,260,425	\$ 1,012,892	\$ 1,408,556	\$ 1,864,761
<u>COUNTY CLERK</u>				
Assets:				
Cash	\$ 1,944,547	\$ 1,598,052	\$ 1,634,527	\$ 1,908,072
Total Assets	\$ 1,944,547	\$ 1,598,052	\$ 1,634,527	\$ 1,908,072
Liabilities:				
Due to beneficiaries	\$ 1,944,547	\$ 1,598,052	\$ 1,634,527	\$ 1,908,072
Total Liabilities	\$ 1,944,547	\$ 1,598,052	\$ 1,634,527	\$ 1,908,072

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Balance September 30, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2002</u>
<u>JUSTICE OF THE PEACE</u>				
Assets:				
Cash	\$ 44,183	\$ 113,761	\$ 123,451	\$ 34,493
Total Assets	\$ 44,183	\$ 113,761	\$ 123,451	\$ 34,493
Liabilities:				
Due to other governments	\$ 44,183	\$ 113,761	\$ 123,451	\$ 34,493
Total Liabilities	\$ 44,183	\$ 113,761	\$ 123,451	\$ 34,493
<u>JUVENILE PROBATION AND CORRECTIONS</u>				
Assets:				
Cash	\$ 3,434	\$ 952,601	\$ 953,278	\$ 2,757
Investments	178,096	571,431	482,419	267,108
Total Assets	\$ 181,530	\$ 1,524,032	\$ 1,435,697	\$ 269,865
Liabilities:				
Due to beneficiaries	\$ 181,530	\$ 1,524,032	\$ 1,435,697	\$ 269,865
Total Liabilities	\$ 181,530	\$ 1,524,032	\$ 1,435,697	\$ 269,865
<u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Assets:				
Cash	\$ 26,303	\$ 2,995,323	\$ 2,988,729	\$ 32,897
Investments	1,645,547	995,841	1,195,230	1,446,158
Total Assets	\$ 1,671,850	\$ 3,991,164	\$ 4,183,959	\$ 1,479,055
Liabilities:				
Due to beneficiaries	\$ 1,671,850	\$ 3,991,164	\$ 4,183,959	\$ 1,479,055
Total Liabilities	\$ 1,671,850	\$ 3,991,164	\$ 4,183,959	\$ 1,479,055

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Balance September 30, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2002</u>
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets:				
Cash	\$ 6,226,410	\$ 132,013,337	\$ 131,814,039	\$ 6,425,708
Investments	<u>2,505,909</u>	<u>3,707,226</u>	<u>3,536,671</u>	<u>2,676,464</u>
Total Assets	<u>\$ 8,732,319</u>	<u>\$ 135,720,563</u>	<u>\$ 135,350,710</u>	<u>\$ 9,102,172</u>
Liabilities:				
Due to other governments	\$ 1,470,791	\$ 124,557,430	\$ 124,333,713	\$ 1,694,508
Due to beneficiaries	<u>7,261,528</u>	<u>11,163,133</u>	<u>11,016,997</u>	<u>7,407,664</u>
Total Liabilities	<u>\$ 8,732,319</u>	<u>\$ 135,720,563</u>	<u>\$ 135,350,710</u>	<u>\$ 9,102,172</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Asset Funds are used to account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

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ELLIS COUNTY, TEXAS

**COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS
BY SOURCE**

SEPTEMBER 30, 2002

	<u>2002</u>
GENERAL FIXED ASSETS	
Land	\$ 523,249
Buildings and improvements	13,416,881
Machinery and equipment	10,725,346
Construction in progress	<u>24,913,773</u>
 Total General Fixed Assets	 \$ <u>49,579,249</u>
 INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	
General Fund	\$ 2,453,933
Special Revenue Funds	7,684,386
Capital Projects Funds	<u>39,440,930</u>
 Total Investment in General Fixed Assets	 \$ <u>49,579,249</u>

ELLIS COUNTY, TEXAS

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

SEPTEMBER 30, 2002

<u>Function and Activity</u>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Machinery and Equipment</u>	<u>Office Equipment</u>	<u>Construction In Progress</u>
General government	\$ 384,235	\$ -	\$ -	\$ 90,269	\$ 2,733	\$ 291,233	\$ -
Judicial	396,357	-	-	31,007	5,816	359,534	-
Financial	115,229	-	-	-	-	115,229	-
Public facilities	39,440,930	523,249	13,212,263	-	3,020	788,625	24,913,773
Public safety	1,871,260	-	-	1,220,288	263,883	387,089	-
Health and welfare	29,244	-	-	14,301	2,705	12,238	-
Roads and highways	<u>7,341,994</u>	<u>-</u>	<u>204,618</u>	<u>1,852,422</u>	<u>5,259,271</u>	<u>25,683</u>	<u>-</u>
Totals	<u>\$ 49,579,249</u>	<u>\$ 523,249</u>	<u>\$ 13,416,881</u>	<u>\$ 3,208,287</u>	<u>\$ 5,537,428</u>	<u>\$ 1,979,631</u>	<u>\$ 24,913,773</u>

ELLIS COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

<u>Function and Activity</u>	<u>General Fixed Assets September 30, 2001</u>	<u>Additions</u>	<u>Retirements</u>	<u>General Fixed Assets September 30, 2002</u>
General government	\$ 368,554	\$ 41,218	\$ 25,537	\$ 384,235
Judicial	416,559	14,250	34,452	396,357
Financial	108,328	15,228	8,327	115,229
Public facilities	30,018,500	9,422,430	-	39,440,930
Public safety	1,336,039	540,386	5,165	1,871,260
Health and welfare	20,367	14,301	5,424	29,244
Roads and highways	<u>6,594,145</u>	<u>1,003,279</u>	<u>255,430</u>	<u>7,341,994</u>
Totals	<u>\$ 38,862,492</u>	<u>\$ 11,051,092</u>	<u>\$ 334,335</u>	<u>\$ 49,579,249</u>

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Funds are used to account for Long-Term Debt and Certificates of Obligation issued by the County.

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ELLIS COUNTY, TEXAS
SCHEDULE OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2002

**AMOUNTS AVAILABLE AND TO BE PROVIDED
FOR PAYMENT OF LONG-TERM DEBT**

Amounts available in Debt Service Fund	\$ 588,439
Amounts to be provided in future years for payment of long-term debt	23,694,374
Amounts to be provided in future years for payment of vacation, sick leave and compensatory time	<u>787,762</u>
 Total Available and to be Provided	 <u>\$ 25,070,575</u>

LONG-TERM DEBT

Certificates of Obligation - Series 1993 - Refunding	\$ 715,000
General Obligation Bonds - Series 1998	4,730,000
General Obligation Refunding Bonds - Series 2002	17,155,147
Tax Notes - Series 1999	1,265,000
Capital lease obligations	417,666
Accrued vacation, sick leave and compensatory time	<u>787,762</u>
 Total Long-Term Debt	 <u>\$ 25,070,575</u>

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STATISTICAL SECTION

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

Fiscal Year	Property Taxes	Inter-Governmental	License & Permits	Fees of Office	Fines & Forfeitures	Interest	Other	Total
1993	\$ 8,065,940	\$ 2,270,231	\$ 99,865	\$ 2,922,196	\$ 789,205	\$ 390,428	\$ 599,078	\$ 15,136,943
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

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
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (a)
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Legal</u>	<u>Financial Administration</u>	<u>Public Safety</u>	<u>Health & Welfare</u>
1993	\$ 3,817,566	\$ 870,669	\$ 675,221	\$ 494,994	\$ 3,766,417	\$ 459,772
1994	3,590,449	869,209	641,914	525,110	3,932,487	526,384
1995	2,216,924	890,115	601,047	618,305	4,126,415	529,201
1996	2,487,225	960,566	816,325	531,055	3,841,341	576,664
1997	2,568,039	958,022	823,677	722,345	4,607,130	784,332
1998	2,827,213	1,007,718	1,026,354	775,046	5,195,380	964,118
1999	2,843,712	1,084,002	1,749,767	843,590	5,687,885	1,492,717
2000	3,534,060	1,208,377	1,359,091	930,455	7,023,925	1,899,643
2001	3,282,516	923,732	941,470	634,365	5,632,453	1,314,790
2002	3,843,659	1,306,215	1,463,861	1,079,405	8,707,048	1,774,010

(a) Includes general, special revenues, debt service and capital projects funds.

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

<u>Conservation</u>	<u>Public Facilities</u>	<u>Road & Bridge</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
\$ 83,566	\$ 297,625	\$ 4,785,318	\$ 330,515	\$ 738,372	\$ 16,320,035
89,856	365,948	4,417,620	318,948	714,685	15,992,610
93,291	295,678	4,779,193	178,521	710,870	15,039,560
79,857	291,217	4,745,263	229,470	828,572	15,387,555
93,820	485,308	5,235,462	191,001	790,171	17,259,307
96,317	464,154	6,107,660	878,215	859,896	20,202,071
97,330	525,057	5,111,424	3,528,513	1,179,119	24,143,116
111,510	365,008	3,946,182	5,925,534	2,138,443	28,442,228
67,994	434,057	3,955,645	13,432,353	2,147,897	32,767,272
118,515	574,632	6,002,873	9,729,813	19,174,297	53,774,328

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

<u>Tax Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Valuation</u>	<u>Assessment Ratio</u>	<u>Estimated Actual Value</u>
1993	\$ 2,980,154,823	\$ 844,992,870	\$ 3,825,147,693	100.0%	\$ 3,825,147,693
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

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

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	% OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	% OF TOTAL TAX COLLECTION TO TAX LEVY
1993	\$ 8,759,450	\$ 8,558,230	97.70%	\$ 296,347	\$ 8,854,577	101.09%
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%

(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, 2002**

Assessed Value of Real Property		\$ 6,879,481,633
Assessed Value of Personal and Other Property		<u>1,402,222,040</u>
 Total Assessed Value		 <u><u>\$ 8,281,703,673</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		\$ 1,719,870,408
---	--	------------------

Amount of Debt Applicable to Debt Limit:

Debt Limit:		
Total Bonded Debt Applicable	\$ 24,282,813	
Less: Assets in Debt Service Fund available for payment of principal	<u>588,439</u>	<u>23,694,374</u>

Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution		 <u><u>\$ 1,696,176,034</u></u>
--	--	------------------------------------

**ELLIS COUNTY, TEXAS
PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2002**

<u>Name</u>	<u>Type of Business</u>	<u>2002 Assessed Valuations</u>	<u>Percentage of Total Assessed Valuation</u>
Midlothian Energy Limited	Utility	\$ 237,872,711	2.87%
Texas Industries, Inc.	Cement Plant	177,649,093	2.15%
Chapparral Steel Company	Steel Mill	166,703,394	2.01%
Holnam Texas LTD Partnership	Cement Plant	149,020,638	1.80%
Oncor Electric Delivery Company	Utility	98,955,500	1.19%
Elk Roofing Products	Roofing Products	72,254,408	0.87%
Dartco of Texas LTD Ptmsp	Container Mfg.	52,598,840	0.64%
Owens Corning Fiberglass	Fiberglass Mfg.	47,727,546	0.58%
Southwestern Bell Telephone Co.	Utility	42,427,830	0.51%
Toys R Us-Delaware, Inc	Cement Plant	39,110,992	0.47%
		<u>\$ 1,084,320,952</u>	<u>13.09%</u>

Note: Total Assessed Valuation of \$ 8,281,703,673

Source: Ellis County Appraisal District

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

TAXING JURISDICTION	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<u>DIRECT</u>										
COUNTY-WIDE:										
Ellis County	\$0.25460	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.28374	\$0.29719	\$0.30202	\$0.31017
Farm to Market	0.04690	0.04662	0.04662	0.04662	0.04662	0.04662	0.047596	0.054304	0.049400	0.041230
<u>OVERLAPPING GOVERNMENTS</u>										
CITIES:										
Bardwell	0.13794	0.14940	0.15304	0.15680	0.15840	0.15494	0.14818	0.15230	0.16250	0.16975
Cedar Hill	0.64217	0.64100	0.65289	0.66130	0.64269	0.64269	0.64269	0.64269	0.64140	0.64140
Ennis	0.61900	0.61900	0.60400	0.60000	0.60000	0.60000	0.60000	0.60000	0.60000	0.63000
Ferris	0.78000	0.78000	0.77800	0.78000	0.78000	0.78000	0.75000	0.71000	0.63793	0.60000
Garrett	0.43851	0.43851	0.43600	0.37000	0.37000	0.35285	0.34000	0.33000	0.31000	0.31000
Italy	0.62571	0.63632	0.64297	0.75000	0.76999	0.76999	0.73700	0.67000	0.64785	0.74500
Maypearl	0.45000	0.62740	0.62180	0.62180	0.62188	0.64106	0.78000	0.78000	0.78000	0.76735
Midlothian	0.07847	0.10228	0.11105	0.17452	0.17452	0.17452	0.25366	0.29604	0.41346	0.41113
Milford	0.35725	0.39104	0.63800	0.60911	0.63367	0.61367	0.61367	0.58603	0.54935	0.52786
Oak Leaf	0.18270	0.18270	0.18270	0.18270	0.19600	0.19600	0.19600	0.19600	0.21127	0.26000
Ovilla	0.32684	0.34010	0.34010	0.34010	0.34810	0.37522	0.38129	0.39649	0.38780	0.55856
Palmer	0.58500	0.57700	0.59600	0.58877	0.61877	0.59877	0.59878	0.59880	0.59880	0.55893
Pecan Hill	0.23584	0.23633	0.24324	0.24387	0.25934	0.24610	0.23581	0.22498	0.22800	0.23154
Red Oak	0.73060	0.71955	0.71872	0.69000	0.69000	0.67000	0.65000	0.64000	0.61500	0.61500
Waxahachie	0.62400	0.63243	0.63243	0.63242	0.63242	0.64240	0.61250	0.61750	0.61750	0.61250
SCHOOL DISTRICTS:										
Avalon	1.20000	1.20000	1.20000	1.20000	1.22000	1.36000	1.32000	1.36000	1.43300	1.34833
Ennis	1.30340	1.32000	1.32000	1.32000	1.36000	1.50000	1.46000	1.49000	1.59000	1.65190
Ferris	1.44000	1.50000	1.50000	1.50000	1.53000	1.53000	1.49000	1.49000	1.51000	1.53950
Italy	1.44000	1.50000	1.50000	1.50000	1.50000	1.50000	1.46470	1.56000	1.56000	1.50000
Maypearl	1.43540	1.43540	1.43540	1.58540	1.58540	1.58540	1.53000	1.53000	1.55000	1.55000
Midlothian	1.67440	1.72000	1.70000	0.17000	1.65870	1.64000	1.65990	1.70970	1.72000	1.72000
Milford	1.35860	1.35860	1.35860	1.35860	1.40860	1.45860	1.66120	1.66120	1.62398	1.62398
Palmer	1.18000	1.18000	1.25000	1.31705	1.39000	1.50000	1.40068	1.44650	1.56209	1.56209
Red oak	1.60000	1.60000	1.59000	1.57400	1.57000	1.57000	1.53800	1.53800	1.53000	1.54500
Waxahachie	1.37860	1.39050	1.44800	1.42010	1.41110	1.50110	1.45580	1.54670	1.68000	1.71000
Ellis Co. Ed. District	-	-	-	-	-	-	-	-	-	-

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

TAXING JURISDICTION	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
SPECIAL DISTRICTS:										
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	0.03000	0.00000	0.00000
Fire District #4	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	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
Fire District #9	-	-	-	-	-	-	-	0.03000	0.03000	0.03000
Fire District #10	-	-	-	-	-	-	-	0.03000	0.03000	0.03000
EC Emergency										
Service Dist #1	-	-	-	-	-	-	-	0.06300	0.06500	0.06700
Service Dist #2	-	-	-	-	-	-	-	0.00000	0.05000	0.05000
Ellis Co.	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.06000	0.03000	0.03000	0.03000
W C & ID										
Midlothian	0.26500	0.26000	0.25500	0.25500	0.24000	0.22000	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, 2002**

<u>Taxing Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Percentage Applicable To Named Government</u>	<u>Overlapping Funded Net Debt</u>
SPECIAL DISTRICTS:			
Ellis County WC&ID #1	\$7,727,499	100.00%	\$7,727,500
Midlothian Water District	30,608,765	100.00%	30,608,765
CITIES:			
Bardwell	-	0.00%	-
Ennis	21,670,283	100.00%	21,670,283
Ferris	3,085,000	1.33%	41,031
Italy	1,090,000	100.00%	1,090,000
Maypearl	-	0.00%	-
Midlothian	18,887,327	100.00%	18,887,327
Milford	57,839	100.00%	57,839
Ovilla	465,000	100.00%	465,000
Palmer	1,832,490	100.00%	1,832,490
Red Oak	313,721	100.00%	313,721
Waxahachie	41,301,838	100.00%	41,301,838
COUNTY-LINE CITITES:			
Cedar Hill	17,960,000	0.61%	109,556
Glenn Heights	-	0.00%	-
Grand Prairie	78,669,006	100.00%	78,669,006
Mansfield	57,274,104	0.41%	234,824
SCHOOL DISTRICTS:			
Avalon ISD	211,050	0.00%	211,050
Italy ISD	1,945,000	100.00%	1,945,000
Maypearl ISD	6,334,996	100.00%	6,334,997
Midlothian ISD	66,242,450	100.00%	66,242,450
Palmer ISD	5,826,436	100.00%	5,826,436
Red Oak ISD	10,615,435	100.00%	10,615,435
Waxahachie ISD	58,259,859	100.00%	58,259,859
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	52,608,171	98.78%	51,966,351
Ferris ISD	1,575,000	96.62%	1,521,765
Frost ISD	1,407,692	6.44%	90,655
Milford ISD	515,399	84.19%	433,914
TOTAL NET OVERLAPPING DEBT			\$ 406,457,092
Ellis County			\$ 24,400,709

Source: Texas Municipal Reports

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

<u>Fiscal Year</u>	<u>Property Value</u>	<u>Construction</u>	<u>Bank Deposits</u>
1993	\$ 2,973,467,664	\$ 47,559,819	(b)
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)

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

Fiscal Year	Population	Assessed Values	General Bonded Debt	Less Amount Available in Debt Service Fund	Net Bonded Debt	Ratio of Bonded Debt to Assessed Values	Net Bonded Debt Per Capita
1993	87,500	\$ 3,856,604,620	\$ 5,260,000	\$ 116,978	\$ 5,143,022	0.13%	\$ 58.78
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

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>
1993	\$ 424,475	\$ 313,897	\$ 738,372	\$ 16,320,035	4.52%
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%

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**

Tax Year	General Fund	Road & Bridge Fund	Debt Service Fund	Permanent Improvement	Jury	Farm to Market	Total Tax Rate
1993	0.19240	0.03700	0.02070	0.00340	0.00110	0.04690	0.30150
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

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

**ELLIS COUNTY, TEXAS
OFFICIALS' BONDS
SEPTEMBER 30, 2002**

<u>DEPARTMENT</u>	<u>OFFICIAL</u>	<u>BOND</u>
County Court at Law Judge	Bob Carroll	\$ 10,000
County Judge	Al Cornelius	10,000
County Commissioners		
Precinct 1	Hallie Joe Robinson	3,000
Precinct 2	Jerry Holland	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	Sue Schmidt	5,000
Precinct 2	Jackie Miller, Jr.	5,000
Precinct 3	Curtis Polk	5,000
Precinct 4	Chad Adams	5,000
County Sheriff	Ray Stewart	30,000
Constable		
Precinct 1	Bill Woody	1,500
Precinct 2	Terry Nay	1,500
Precinct 3	Jimmie Ray	1,500
Precinct 4	Perry Curry	1,500
County Treasurer	Mark Price	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, 2002
(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:	425
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%).

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

Fiscal Year	(1) <u>Population</u>	(2) <u>Per Capita Income</u>	(3) <u>Median Age</u>	(4) <u>School Enrollment</u>	(2) <u>Unemployment Rate</u>
1993	90,204	18,012	31.6	18,706	6.9%
1994	92,113	18,826	31.9	19,101	6.0%
1995	94,223	19,781	32.2	19,539	6.0%
1996	97,054	20,843	32.6	20,126	5.4%
1997	103,000	21,796	32.8	21,359	4.9%
1998	103,000	24,307	32.9	22,670	3.2%
1999	105,000	24,876	33.0	22,910	2.6%
2000	111,360	25,114	33.1	23,105	4.4%
2001	111,360	27,316	33.2	24,645	5.4%
2002	116,555	28,416	33.2	25,591	5.4%

Data Sources:

- (1) Bureau of the Census
- (2) Bureau of Labor Statistics
- (3) State Department of Commerce
- (4) Texas Education Association

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SINGLE AUDIT SECTION

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

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

The Honorable County Judge
and Commissioners' Court of
Ellis County, Texas
Waxahachie, Texas

We have audited the general purpose financial statements of Ellis County, Texas, as of and for the year ended September 30, 2002 and have issued a report thereon dated March 10, 2003. We have 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 Ellis County, Texas' general purpose 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 object 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ellis County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the general purpose 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 general purpose 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 involving the internal control over financial reporting that we have reported to management of Ellis County, Texas, in a separate letter dated March 10, 2003.

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

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

March 10, 2003



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

**AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

The Honorable County Judge
and Commissioners' Court of
Ellis County, Texas
Waxahachie, Texas

Compliance

We have audited the compliance of Ellis County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2002. Ellis County, Texas' major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Ellis County, Texas' management. Our responsibility is to express an opinion on Ellis County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ellis County, Texas' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Ellis County, Texas' compliance with those requirements.

In our opinion, Ellis County, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2002.

Internal Control Over Compliance

The management of Ellis County, Texas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Ellis County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and the Commissioners' Court 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.

March 10, 2003

ELLIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>U. S. Department of Justice</u>		
Passed through the Office of the Governor - Criminal		
Justice Division:		
Law Enforcement Task Force	16.540	\$ <u>205,606</u>
Total U. S. Department of Health and Human Services		<u>205,606</u>
<u>U. S. Department of Housing and Urban Development:</u>		
Community Development Block Grant	14.228	<u>116,587</u>
Total U. S. Department of Housing and Urban Development		<u>116,587</u>
 Total Expenditures		 <u>\$ 322,193</u>

**ELLIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

A. Summary of Auditor's Results

An unqualified opinion was issued in the general purpose financial statements.

The audit disclosed no noncompliance which is material to the general purpose financial statements.

An unqualified opinion was issued on compliance for major programs.

The audit disclosed no audit findings which were required to be reported in this schedule under OMB Circular A-133.

Major programs are as follows:

Department of Justice Law Enforcement Task Force
Community Development Block Grant

The threshold used to distinguish between Type A and Type B federal programs was \$300,000.

The county was classified as a low-risk auditee in the context of OMB Circular A-133.

B. Findings Relating to the Financial Statements which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

C. Findings and Questioned Costs for Federal Awards

<u>Program</u>	<u>Finding/Noncompliance</u>	<u>Questioned Cost</u>
None	None	\$ -----