

**ELLIS COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 SEPTEMBER 30, 2001**

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**ELLIS COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2001**

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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, 2002

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, 2001 is hereby submitted. These general purpose financial statements are the responsibility of the County's management. It is my belief that the data, as presented, is accurate in all material aspects; that it is presented in a manner to fairly set forth the financial position and results of operations of the County, and that all disclosures necessary to enable the readers to gain the maximum understanding of the County's financial affairs have been included.

The Comprehensive Annual Financial Report is presented in 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.

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.

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203 S. Rogers
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Economic Condition and Outlook

According to the US Census Bureau, the population of Ellis County is 111,360. This represents a 30.8% increase since 1990. 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 per capita income of Ellis County residents is \$27,316. The unemployment rate rose in 2001 to 5.4% up from 4.4% a year ago.

Taxable property value increased from \$4,790,303,959 in 2000 to \$5,568,534,335. 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.

Tax Rollback Election

On March 3, 2001, a small minority of Ellis County registered voters elected to rollback the 2000 Tax Rate from .419498 to .351498. This had the direct effect of reducing the 2001 budget by over \$3,200,000. As a consequence of such action, the Commissioners Court amended the 2001 budget by lowering expenditures to work within the voter mandated revenue flow. Most county offices absorbed cuts in either personnel or expenses.

The new fiscal year has seen the County staffing levels put back to the level they were before the rollback. This was accomplished by an increase in revenues caused by the increase in the property tax base, as well as decreases in some areas of expenditures such as no longer having to ship inmates to be housed in Dallas County.

County officials and citizens are continuing working both together and separately to come up with solutions for more efficient government.

Capital Projects

Over the next few months, both the renovation of the historic courthouse as well as the construction of the justice center should be complete. Many County offices will relocate from their current locations in downtown Waxahachie as well as from the building at 1201 N. Hwy 77. This should make operations of the judicial and law enforcement systems even more efficient as their close proximity to each other should aid in their working environment.

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 on the table including: utilizing and renovating existing County facilities, purchase of real property, lease of real property, or construction of new buildings.

The Commissioners Court is also entertaining proposals to refinance the existing debt from the Tax Anticipation Notes that were issued in 1999 for the Capital Projects. This would spread the callable portion of the notes out to an estimated 17 year repayment schedule and get rid of the large balloon payment which was to be due in 2006. As interest rates are currently low, I believe it is currently a prime opportunity to refinance and set up a long term repayment schedule.

Fiscal Year End

In August of 2001, the Commissioners Court voted to change the fiscal year end of the County from December 31, 2001 to September 30, 2001. This will make our financial results more comparable to other Texas counties as approximately 85% of counties report on a September 30th fiscal year end. In the first year of presentation only, it will cause a large increase in fund balance. This increase comes from cutting off the last 3 months of expenditures, while the majority of revenues had been collected at the start of the fiscal year from tax collections. Please note that in the financial section of this years Comprehensive Annual Financial Report, most of the comparative data to the previous fiscal year has been eliminated. This was done to avoid comparing only 9 months of data to 12 months of a previous year. Comparative data will once again be shown in next years report as the reporting periods will be the same length.

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, 2001 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 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, distributes disbursements and makes investment transactions.

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, 2001 and the amount and percentage of increase or decrease in relation to prior year revenues.

<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2000</u>	<u>Percent of Increase (Decrease)</u>
Property Taxes	\$ 16,581,262	59.44%	\$ 2,737,303	19.77%
Intergovernmental	902,187	3.23	178,813	24.72
License & Permits	1,721,797	6.17	(125,859)	(6.81)
Fees of Office	1,815,722	6.51	(717,063)	(28.31)
Fines & Forfeitures	1,069,897	3.84	(459,399)	(30.04)
Interest	1,177,323	4.22	(871,694)	(42.54)
Other Revenue & Other Financing Sources **	<u>4,625,759</u>	<u>16.58</u>	<u>1,727,544</u>	<u>59.61</u>
Total	\$ 27,893,947	100.00 %	\$ 2,469,645	9.71%

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

The largest increase in revenues were in property taxes. Despite this increase, the County still remains in the bottom fifth of counties in the State of Texas for comparative tax rates.

The largest increase in revenues percentage wise was in other revenue. This was caused by the first year of funding for the Historic Courthouse Restoration Grant.

Taxable valuation of \$4,790,303,959 for tax year 2000 which helps fund operations for the fiscal year ended September 30, 2001 reflects a 15.86% increase over the preceding year. Allocations of the property tax levy by purpose for 2001 and the two preceding years are as follows (amounts per \$100 of assessed value):

Allocation of Tax Rates:

<u>Purpose</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Fund	\$ 0.242356	\$ 0.242960	0.185856
Road & Bridge	0.017169	0.000000	0.035280
Debt Service	0.033337	0.042423	0.055361
Permanent Improvement	0.008488	0.011207	0.006351
Jury	0.000668	0.000604	0.000890
Farm to Market	<u>0.049400</u>	<u>0.054304</u>	<u>0.047596</u>
Total Tax Rate	<u>\$ 0.351418</u>	<u>\$ 0.351498</u>	<u>\$ 0.331331</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, 2001 and the percentage of increase or decrease in relation to prior year amounts.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2000</u>	<u>Percent of Increase (Decrease)</u>
Current:				
General Government	\$ 3,282,516	10.02 %	\$(251,544)	(7.12) %
Judicial	923,722	2.82	(284,645)	(23.56)
Legal	941,470	2.87	(417,621)	(30.73)
Financial	634,365	1.94	(296,090)	(31.82)
Public Facilities	434,057	1.32	69,049	18.92
Public Safety	5,632,435	17.19	(1,391,472)	(19.81)
Health and Welfare	1,314,790	4.01	(584,853)	(30.79)
Conservation	67,994	.21	(43,516)	(39.02)
Capital Outlay	13,432,353	40.99	7,506,819	126.69
Roads and Highways	3,955,645	12.07	9,463	0.24
Debt Service	<u>2,147,897</u>	<u>6.56</u>	<u>9,454</u>	<u>0.44</u>
Total	<u>\$ 32,767,272</u>	<u>100.00 %</u>	<u>\$ 4,325,044</u>	<u>15.21 %</u>

The capital expenditures of the renovation of the courthouse as well as the construction of the justice center and new wing of the detention center are the most significant increases in governmental expenditures

The decreases in expenditures are due to there being only 9 months of activity as opposed to 12 in the prior years.

General Fund Balance

The General Fund balance of \$4,081,492 was up \$2,370,997 from 2000. This is due primarily to the change in fiscal year end as well. Although the majority of the revenue comes in during the first 2 months of the fiscal year from tax collections, expenditures are spaced more evenly throughout the year. Thus, when the last 3 months of the year are cut off, all other things being equal, the County will recognize an increase in 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, 2001, the general fixed assets of the County amounted to \$38,862,492. 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, 2001, is as follows:

Ellis County Net Long-Term Debt	\$ 23,698,474
Net Debt to Assessed Value	.33%
Net Debt per Capita	\$ 212.81

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, certificates of deposit, and government securities. The LGIP's currently used by the County are the Lone Star Investment Pool sponsored by the Texas Association of School Boards, and the Logic Investment Pool. 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, 2001.

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 December 31, 2000. This was the fifth consecutive year that the 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.

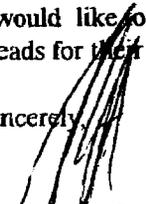
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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, Jessica Whiting, 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
December 31, 2000

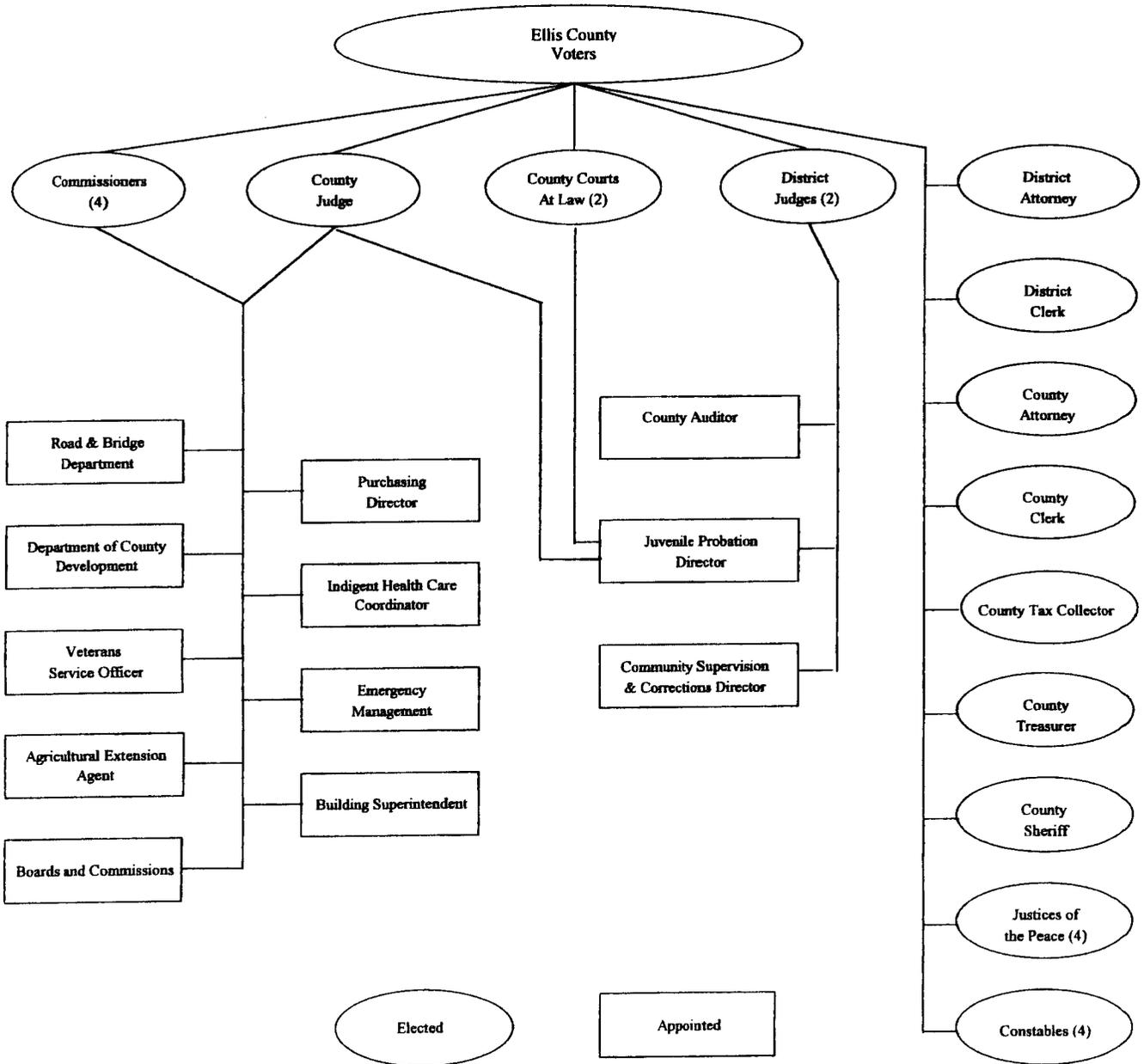
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Thomas A. Greave
President

Jeffrey L. Esler
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

Jackie Miller, Sr.

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, Jr.

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 general purpose financial statements of Ellis County, Texas, as of and for the nine months ended September 30, 2001, as listed in the accompanying table of contents under "General Purpose Financial Statements." 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "*Audits of States, Local Governments and Nonprofit Organizations*." 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, at September 30, 2001, and the results of its operations for the nine months then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and individual account group financial statements and other schedules as listed under "Supplemental Information" in the accompanying 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. Such information 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. The schedules as listed under "Statistical Section" in the accompanying table of contents were not audited by us, and accordingly, we express no opinion on them.

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. Such information 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.

In accordance with Government Auditing Standards, we have also issued a report dated March 13, 2002, 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.

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

March 13, 2002

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ELLIS COUNTY, TEXAS
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
ASSETS				
Cash	\$ 16,284	\$ 95,261	\$ 3,886	\$ 6,457
Investments	3,773,339	3,495,497	514,912	12,017,913
Receivables	1,243,762	731,679	1,755	3,027,221
Taxes receivable	689,086	152,566	121,569	39,147
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	\$ 5,722,471	\$ 4,475,003	\$ 642,122	\$ 15,090,738
LIABILITIES, EQUITY AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 951,893	\$ 1,672,616	\$ -	\$ 1,667,070
Due to other governments	-	-	-	-
Due to beneficiaries	-	-	-	-
Certificates of obligation payable	-	-	-	-
General obligation bond payable	-	-	-	-
Tax notes	-	-	-	-
Capital lease obligations	-	-	-	-
Deferred revenue	689,086	165,697	121,569	39,147
Accrued vacation, sick leave and compensatory time	-	-	-	-
Total Liabilities	1,640,979	1,838,313	121,569	1,706,217
EQUITY AND OTHER CREDITS				
Investment in general fixed assets	-	-	-	-
Fund balance:				
Unreserved, undesignated	4,081,492	2,636,690	520,553	13,384,521
Total Fund Equity and Other Credits	4,081,492	2,636,690	520,553	13,384,521
Total Liabilities, Equity and Other Credits	\$ 5,722,471	\$ 4,475,003	\$ 642,122	\$ 15,090,738

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

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	September 30, 2001
\$ 6,226,410	\$ -	\$ -	\$ 6,348,298
2,505,909	-	-	22,307,570
-	-	-	5,004,417
-	-	-	1,002,368
-	38,862,492	-	38,862,492
-	-	520,553	520,553
-	-	23,698,474	23,698,474
-	-	657,435	657,435
<u>\$ 8,732,319</u>	<u>\$ 38,862,492</u>	<u>\$ 24,876,462</u>	<u>\$ 98,401,607</u>
\$ -	\$ -	\$ -	\$ 4,291,579
1,470,791	-	-	1,470,791
7,261,528	-	-	7,261,528
-	-	1,395,000	1,395,000
-	-	4,820,000	4,820,000
-	-	17,780,000	17,780,000
-	-	224,027	224,027
-	-	-	1,015,499
-	-	657,435	657,435
<u>8,732,319</u>	<u>-</u>	<u>24,876,462</u>	<u>38,915,859</u>
-	38,862,492	-	38,862,492
-	-	-	20,623,256
-	38,862,492	-	59,485,748
<u>\$ 8,732,319</u>	<u>\$ 38,862,492</u>	<u>\$ 24,876,462</u>	<u>\$ 98,401,607</u>

ELLIS COUNTY, TEXAS
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
REVENUE			
Property taxes	\$ 11,388,476	\$ 2,564,472	\$ 1,996,794
Intergovernmental	182,830	719,357	-
Licenses and permits	-	1,721,797	-
Fees of office	1,564,218	251,504	-
Fines and forfeitures	1,045,010	24,887	-
Interest	367,601	138,276	30,324
Other	966,421	395,465	-
Total Revenue	<u>15,514,556</u>	<u>5,815,758</u>	<u>2,027,118</u>
EXPENDITURES			
Current Operating:			
General government	2,775,549	506,967	-
Judicial	923,732	-	-
Legal	676,678	264,792	-
Financial	634,365	-	-
Public facilities	303,866	-	-
Public safety	5,183,027	449,426	-
Health and welfare	1,314,790	-	-
Conservation	67,994	-	-
Roads and highways	-	3,955,645	-
Capital outlay	-	-	-
Debt service	-	119,761	2,028,136
Total Expenditures	<u>11,880,001</u>	<u>5,296,591</u>	<u>2,028,136</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>3,634,555</u>	<u>519,167</u>	<u>(1,018)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from capital lease	-	114,525	-
Operating transfer in	-	538,558	-
Operating transfer out	(1,263,558)	(475,000)	-
Total Other Financing Sources (Uses)	<u>(1,263,558)</u>	<u>178,083</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,370,997	697,250	(1,018)
FUND BALANCES, BEGINNING OF YEAR	<u>1,710,495</u>	<u>1,939,440</u>	<u>521,571</u>
FUND BALANCES, END OF YEAR	<u>\$ 4,081,492</u>	<u>\$ 2,636,690</u>	<u>\$ 520,553</u>

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

<u>Capital Projects</u>	<u>Totals (Memorandum Only) September 30, 2001</u>
\$ 631,520	\$ 16,581,262
-	902,187
-	1,721,797
-	1,815,722
-	1,069,897
641,122	1,177,323
3,149,348	4,511,234
<u>4,421,990</u>	<u>27,779,422</u>
-	3,282,516
-	923,732
-	941,470
-	634,365
120,956	424,822
-	5,632,453
-	1,314,790
-	67,994
-	3,955,645
13,441,588	13,441,588
-	2,147,897
<u>13,562,544</u>	<u>32,767,272</u>
(9,140,554)	(4,987,850)
-	114,525
1,200,000	1,738,558
-	(1,738,558)
<u>1,200,000</u>	<u>114,525</u>
(7,940,554)	(4,873,325)
<u>21,325,075</u>	<u>25,496,581</u>
<u>\$ 13,384,521</u>	<u>\$ 20,623,256</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE						
Property taxes	\$ 11,641,203	\$ 11,388,476	\$(252,727)	\$ 2,657,452	\$ 2,564,472	\$(92,980)
Intergovernmental	230,000	182,830	(47,170)	808,865	719,357	(89,508)
Auto registration	-	-	-	1,840,000	1,721,797	(118,203)
Fees of office	2,053,036	1,564,218	(488,818)	317,300	251,504	(65,796)
Fines and forfeitures	1,423,000	1,045,010	(377,990)	90,000	24,887	(65,113)
Interest	550,000	367,601	(182,399)	182,960	138,276	(44,684)
Other	572,050	966,421	394,371	1,055,187	395,465	(659,722)
Total Revenue	<u>16,469,289</u>	<u>15,514,556</u>	<u>(954,733)</u>	<u>6,951,764</u>	<u>5,815,758</u>	<u>(1,136,006)</u>
EXPENDITURES						
Current Operating:						
General government	4,177,242	2,775,549	1,401,693	780,910	506,967	273,943
Judicial	1,198,091	923,732	274,359	-	-	-
Legal	883,873	676,678	207,195	516,250	264,792	251,458
Financial	861,896	634,365	227,531	-	-	-
Public facilities	397,753	303,866	93,887	-	-	-
Public safety	7,309,778	5,183,027	2,126,751	648,737	449,426	199,311
Health and welfare	1,494,942	1,314,790	180,152	-	-	-
Conservation	102,672	67,994	34,678	-	-	-
Roads and highways	-	-	-	5,306,792	3,955,645	1,351,147
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	139,762	119,761	20,001
Total Expenditures	<u>16,426,247</u>	<u>11,880,001</u>	<u>4,546,246</u>	<u>7,392,451</u>	<u>5,296,591</u>	<u>2,095,860</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>43,042</u>	<u>3,634,555</u>	<u>3,591,513</u>	<u>(440,687)</u>	<u>519,167</u>	<u>959,854</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from capital lease	-	-	-	-	114,525	114,525
Operating transfer in	-	-	-	493,610	538,558	44,948
Operating transfer out	(1,243,610)	(1,263,558)	(19,948)	(475,000)	(475,000)	-
Total Other Financing Sources (Uses)	<u>(1,243,610)</u>	<u>(1,263,558)</u>	<u>(19,948)</u>	<u>18,610</u>	<u>178,083</u>	<u>159,473</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,200,568)</u>	<u>2,370,997</u>	<u>3,571,565</u>	<u>(422,077)</u>	<u>697,250</u>	<u>1,119,327</u>
FUND BALANCES, BEGINNING OF YEAR	<u>1,710,495</u>	<u>1,710,495</u>	<u>-</u>	<u>1,939,440</u>	<u>1,939,440</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 509,927</u>	<u>\$ 4,081,492</u>	<u>\$ 3,571,565</u>	<u>\$ 1,517,363</u>	<u>\$ 2,636,690</u>	<u>\$ 1,119,327</u>

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

Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,045,851	\$ 1,996,794	\$ (49,057)
-	-	-
-	-	-
-	-	-
40,000	30,324	(9,676)
-	-	-
<u>2,085,851</u>	<u>2,027,118</u>	<u>(58,733)</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
2,085,851	2,028,136	57,715
<u>2,085,851</u>	<u>2,028,136</u>	<u>57,715</u>
-	(1,018)	(1,018)
-	-	-
-	-	-
-	-	-
-	-	-
-	(1,018)	(1,018)
521,571	521,571	-
<u>\$ 521,571</u>	<u>\$ 520,553</u>	<u>\$ (1,018)</u>

Capital Projects		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ 631,520	\$ 631,520
-	-	-
-	-	-
-	-	-
-	-	-
517,000	641,122	124,122
21,347,787	3,149,348	(18,198,439)
<u>21,864,787</u>	<u>4,421,990</u>	<u>(17,442,797)</u>
-	-	-
-	-	-
-	-	-
-	9,235	(9,235)
-	-	-
-	-	-
-	-	-
-	-	-
20,150,500	13,553,309	6,597,191
-	-	-
<u>20,150,500</u>	<u>13,562,544</u>	<u>6,587,956</u>
1,714,287	(9,140,554)	(10,854,841)
-	-	-
-	-	-
-	1,200,000	1,200,000
(3,567,787)	-	3,567,787
<u>(3,567,787)</u>	<u>1,200,000</u>	<u>4,767,787</u>
-	-	-
(1,853,500)	(7,940,554)	(6,087,054)
1,200,000	21,325,075	20,125,075
<u>\$ (653,500)</u>	<u>\$ 13,384,521</u>	<u>\$ 14,038,021</u>

ELLIS COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2001

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 department level. State law provides that amendments approved by the Commissioners Court may be made to the original budget provided that funds are available for the added disbursements. The original approved budget is issued in a separate report. Reported budgeted amounts reflect the budget as originally adopted and all budget amendments approved by the Commissioners Court.

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, 2001, 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, 2001, the carrying amount of the County's deposits was \$6,348,298. The bank balance was covered by federal deposits or by collateral held by the County's depository.

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, 2001. 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	\$ 494,324	
Investors Cash Trust – MMM	198,823	
Provident Inst. Funds – MMM	2,405	
Logic	9,720	
Merrill Lynch	410,988	
	FHLM Note	875,145
	FHLM Note	749,235
	Institutional Fund MM	824
Comerica Bank	Certificate of Deposit	500,000
Coastal Securities	Institutional MM	28,182
	FNMA Note	<u>503,693</u>
General Fund Total	<u>\$ 3,773,339</u>	

Special Revenue

Lone Star Pool
Logic Pool
Investors Cash Trust – MMM
Provident

Special Revenue Total

**Carrying
Amount**
\$ 2,006,083
511,429
310,739
667,246

\$ 3,495,497

Capital Projects

Lone Star Pool
Comerica Bank Certificate of Deposit
Logic Pool
Investors Cash Trust – MMM

Capital Projects Total

\$ 2,218,019
500,000
536,147
8,763,747

\$12,017,913

Agency Funds

Lone Star Pool
Logic Pool
Investors Cash Trust – MMM

Agency Funds Total

\$ 1,566,278
620,260
319,371

\$ 2,505,909

Debt Service

Lone Star Pool
Investors Cash Trust – MMM
Logic

Debt Service Total

\$ 490,594
17,311
7,007

\$ 514,912

Total

	Category	<u>Carrying Amount</u>
US Government Securities	1	2,539,061
Certificates of Deposit	2	1,000,000
Investments Not Subject to Categorization		<u>18,768,509</u>
Investments Pools/MM		
Totals		<u>\$ 22,307,570</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, 2001 was \$.351498 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 \$4,790,303,959 for 2000 which funds 2001 is as follows:

General Fund	\$.242960
Permanent Improvement	.011207
Jury	.000604
I/S Fund	.042423
Farm to Market Fund	<u>.054304</u>
Total	<u>\$.351498</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, 2001:

	Balance <u>January 1, 2001</u>	Additions	Retirements	Balance <u>September 30, 2001</u>
Certificates of Obligation	\$ 2,040,000	\$ 0	\$645,000	\$ 1,395,000
Capital Lease Obligations	\$ 219,325	\$ 114,525	\$109,823	\$ 224,027
Compensated Absences	\$ 474,834	\$ 182,601	\$ 0	\$ 657,435
General Obligation Bonds	\$ 4,910,000	\$ 0	\$ 90,000	\$ 4,820,000
Tax Anticipation Notes	<u>\$18,000,000</u>	<u>\$ 0</u>	<u>\$220,000</u>	<u>\$17,780,000</u>
Total	<u>\$25,644,159</u>	<u>\$ 297,126</u>	<u>\$1,064,823</u>	<u>\$24,876,462</u>

4. LONG-TERM DEBT – (Continued)

Long-Term Debt by Issue

Long-term debt at September 30, 2001 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	\$ 1,395,000	\$ 65,707	\$ 1,460,707
General Obligation Bonds	4,820,000	1,642,245	6,462,245
Tax Notes, Series 1999	17,780,000	3,146,050	20,926,050
<u>Capital Lease Obligations</u>			
Chipsreader Pct #3	\$ 114,525	\$ 10,339	\$ 124,864
1997 Caterpillar Reclaimer Pct #2	5,833	42	5,875
1998 Ford Tank Pct #2	11,888	269	12,157
Chip Spreader Pct #2	59,123	3,151	62,274
Tractor w/Boom Mower Pct #2	<u>32,658</u>	<u>1,897</u>	<u>34,555</u>
Total Capital Lease Obligations	<u>\$ 224,027</u>	<u>\$ 15,698</u>	<u>\$ 239,725</u>

Future Long-Term Debt Maturities

Debt Service Requirements – Certificates of Obligation

Series 1993 - Refunding

2002	680,000	48,905	728,905
2003	715,000	16,802	731,802
Total	<u>\$ 1,395,000</u>	<u>\$ 65,707</u>	<u>\$ 1,460,707</u>
General Obligation Bonds			
2002	90,000	223,962	313,962
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	<u>570,000</u>	<u>22,800</u>	<u>592,800</u>
Total	<u>\$ 4,820,000</u>	<u>\$ 1,642,245</u>	<u>\$ 6,462,245</u>

Tax Notes, Series 1999

2002	295,000	756,603	1,051,603
2003	360,000	744,215	1,104,215
2004	905,000	719,185	1,624,185
2005	2,990,000	638,295	3,628,295
2006	<u>13,230,000</u>	<u>287,752</u>	<u>13,517,752</u>
Total	<u>\$17,780,000</u>	<u>\$ 3,146,050</u>	<u>\$20,926,050</u>

Debt Service Requirements – Capital Lease Obligations

Chipspreader	2002	38,175	6,035	44,210
	2003	38,175	3,011	41,186
	2004	<u>38,175</u>	<u>1,293</u>	<u>39,468</u>
	Total	<u>\$ 114,525</u>	<u>\$ 10,339</u>	<u>\$ 124,864</u>
1997 Caterpillar Reclaimer	2002	<u>5,833</u>	<u>42</u>	<u>5,875</u>
	Total	<u>\$ 5,833</u>	<u>\$ 42</u>	<u>\$ 5,875</u>
1998 Ford Tank	2002	<u>11,888</u>	<u>269</u>	<u>12,157</u>
	Total	<u>\$ 11,888</u>	<u>\$ 269</u>	<u>\$ 12,157</u>
Chipspreader	2002	38,936	2,691	41,627
	2003	<u>20,187</u>	<u>460</u>	<u>20,647</u>
	Total	<u>\$ 59,123</u>	<u>\$ 3,151</u>	<u>\$ 62,274</u>
Tractor w/ Boom Mower	2002	21,589	1,620	23,209
	2003	<u>11,069</u>	<u>277</u>	<u>11,346</u>
	Total	<u>\$ 32,658</u>	<u>\$ 1,897</u>	<u>\$ 34,555</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 January 1, <u>2001</u>	<u>Additions</u>	<u>Retirements</u>	Balance September 30, <u>2000</u>
Land	\$ 523,249	\$ 0	\$ -0-	\$ 523,249
Building and Improvements	13,416,881	0	0	13,416,881
Machinery and Equipment	8,300,442	673,548	321,234	8,652,756
Construction in Progress	<u>3,062,969</u>	<u>13,206,637</u>	<u>0</u>	<u>16,269,606</u>
Total	<u>\$ 25,303,541</u>	<u>\$ 13,880,185</u>	<u>\$ 569,175</u>	<u>\$ 38,862,492</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 509 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 6.74% for calendar year 2000. 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, 2001, the annual pension cost for the TCDRS plan for its employees was \$1,002,532 and the actual contributions were \$1,002,532.

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, 1999, the basis for determining the contribution rate for calendar year 2001. The December 31, 2000 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/98	12/31/99	12/31/2000
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%	5.90%
Inflation	4.00%	4.00%	4.00%
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
12/31/99	\$1,197,023	100.00%	\$0.00
12/31/2000	\$1,334,427	100.00%	\$0.00
09/30/2001	\$1,002,532	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) (AAL)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll* (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/98	10,458,591	11,658,700	1,200,109	89.71%	8,232,037	14.58%
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%

*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. CHANGE IN FISCAL YEAR

In August 2001, the commissioners court voted to change the County's fiscal year end from a December 31, xxxx ending date to a September 30, xxxx ending date. Thus, past years comparative data is not presented in the combining statements as it would present 9 months of operations versus 12 months for previous years.

9. CONSTRUCTION COMMITMENTS

As of September 30, 2001, Ellis County has outstanding construction commitments to finish the restoration on the existing County Courthouse as well as finish construction of a new Justice Center. The cost of these commitments will be paid from Capital Projects funds.

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, 2001

2001

ASSETS

Cash	\$	16,284
Investments		3,773,339
Receivable		1,243,762
Taxes receivable		<u>689,086</u>
 Total Assets	 \$	 <u>5,722,471</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	951,893
Deferred revenue		<u>689,086</u>
Total Liabilities		<u>1,640,979</u>
 Fund Balance:		
Undesignated		<u>4,081,492</u>
Total Fund Balance		<u>4,081,492</u>
 Total Liabilities and Fund Balance	 \$	 <u>5,722,471</u>

ELLIS COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Taxes:			
Ad valorem tax	\$ 11,591,203	\$ 11,346,455	\$(244,748)
Mixed drink tax	50,000	42,021	(7,979)
Total Taxes	<u>11,641,203</u>	<u>11,388,476</u>	<u>(252,727)</u>
Intergovernmental:			
State - SSC reimbursement	-	-	-
State - hazardous waste fees	230,000	182,830	(47,170)
Total Intergovernmental	<u>230,000</u>	<u>182,830</u>	<u>(47,170)</u>
Fees of Office:			
District clerk	260,800	178,597	(82,203)
County clerk	516,800	478,530	(38,270)
Sheriff	184,260	157,569	(26,691)
County attorney	39,650	23,695	(15,955)
Tax collector	510,900	328,168	(182,732)
County court-at-law	33,800	28,679	(5,121)
County judge	10,300	20,275	9,975
Treasurer	400	124	(276)
Justice of the peace, precinct #1	70,200	53,952	(16,248)
Justice of the peace, precinct #2	63,100	38,571	(24,529)
Justice of the peace, precinct #3	24,450	11,011	(13,439)
Justice of the peace, precinct #4	9,660	9,426	(234)
Constable, precinct #1	20,696	20,746	50
Constable, precinct #2	49,696	43,151	(6,545)
Constable, precinct #3	15,778	9,063	(6,715)
Constable, precinct #4	29,196	21,741	(7,455)
Elections	1,000	675	(325)
Public works administration	212,350	140,245	(72,105)
Total Fees of Office	<u>2,053,036</u>	<u>1,564,218</u>	<u>(488,818)</u>
Fines and Forfeitures	<u>1,423,000</u>	<u>1,045,010</u>	<u>(377,990)</u>
Interest	<u>550,000</u>	<u>367,601</u>	<u>(182,399)</u>
Miscellaneous Revenue:			
Jail pay phone commission	172,000	169,827	(2,173)
Miscellaneous	400,050	796,594	396,544
Total Miscellaneous Revenue	<u>572,050</u>	<u>966,421</u>	<u>394,371</u>
Total Revenue	<u>\$ 16,469,289</u>	<u>\$ 15,514,556</u>	<u>\$(954,733)</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES			
GENERAL GOVERNMENT			
County Clerk:			
Salaries	\$ 264,183	\$ 192,910	\$ 71,273
Benefits	96,330	85,297	11,033
Supplies	16,567	16,567	-
Capital outlay	213	213	-
Other	46,049	45,760	289
Total County Clerk	<u>423,342</u>	<u>340,747</u>	<u>82,595</u>
County Judge:			
Salaries	89,943	69,115	20,828
Benefits	23,130	20,292	2,838
Supplies	900	612	288
Capital outlay	2,400	99	2,301
Other	9,100	5,022	4,078
Total County Judge	<u>125,473</u>	<u>95,140</u>	<u>30,333</u>
Juvenile Services:			
Salaries	161,849	134,071	27,778
Benefits	57,343	48,681	8,662
Supplies	4,500	4,403	97
Capital outlay	7,013	6,997	16
Other	48,937	37,986	10,951
Juvenile Detention Service	158,408	75,226	83,182
Nonresidential	18,000	5,152	12,848
Total Juvenile Services	<u>456,050</u>	<u>312,516</u>	<u>143,534</u>
Department of Development:			
Salaries	192,955	145,747	47,208
Benefits	64,874	57,096	7,778
Supplies	4,500	3,242	1,258
Capital outlay	5,400	5,087	313
Other	10,650	6,387	4,263
Automobile	10,200	9,228	972
Total Department of Development	<u>288,579</u>	<u>226,787</u>	<u>61,792</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
GENERAL GOVERNMENT (Continued)			
Veterans Services:			
Salaries	\$ 11,352	\$ 8,185	\$ 3,167
Benefits	1,941	1,406	535
Other	2,050	1,970	80
Total Veterans Services	15,343	11,561	3,782
Commissioners' Court:			
Salaries	269,606	98,196	171,410
Benefits	68,610	75,118	(6,508)
Capital outlay	800	-	800
Other	5,950	5,482	468
Total Commissioners' Court	344,966	178,796	166,170
Communications:			
Salaries	11,004	7,801	3,203
Benefits	2,044	1,321	723
Postage	66,000	59,571	6,429
Other	2,600	1,228	1,372
Total Communications	81,648	69,921	11,727
Community Supervision/Corrections:			
Utilities	9,100	5,226	3,874
Total Community Supervision/Corrections	9,100	5,226	3,874
Nondepartmental:			
Payroll insurance expense	205,021	94,022	110,999
Other	1,092,136	666,927	425,209
Organizational dues/subscriptions	72,750	35,535	37,215
Comprehensive insurance	250,000	182,835	67,165
Insurance deductible	50,000	22,819	27,181
Tax appraisal fee	172,918	122,868	50,050
Legal/professional fees	89,000	31,759	57,241
Lawsuit settlement	204,167	158,895	45,272
Total Nondepartmental	2,135,992	1,315,660	820,332

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
GENERAL GOVERNMENT (Continued)			
Purchasing:			
Salaries	\$ 62,977	\$ 47,240	\$ 15,737
Benefits	20,101	17,400	2,701
Capital outlay - for all departments	3,650	3,625	25
Other	30,250	24,473	5,777
Total Purchasing	<u>116,978</u>	<u>92,738</u>	<u>24,240</u>
Elections:			
Salaries	80,492	60,862	19,630
Benefits	28,179	24,228	3,951
Capital outlay	3,700	-	3,700
Election workers salaries/benefits	16,100	7,559	8,541
Other	51,300	33,808	17,492
Total Elections	<u>179,771</u>	<u>126,457</u>	<u>53,314</u>
Total General Government	<u>4,177,242</u>	<u>2,775,549</u>	<u>1,401,693</u>
JUDICIAL			
40th Judicial District Judge:			
Salaries	24,812	18,533	6,279
Benefits	9,339	8,225	1,114
Supplies	3,000	578	2,422
Capital outlay	1,500	-	1,500
Other	18,150	11,864	6,286
Total 40th Judicial District Judge	<u>56,801</u>	<u>39,200</u>	<u>17,601</u>
378th Judicial District Judge:			
Salaries	24,812	18,533	6,279
Benefits	9,069	7,972	1,097
Supplies	500	456	44
Capital outlay	1,500	-	1,500
Other	10,400	6,979	3,421
Total 378th Judicial District Judge	<u>46,281</u>	<u>33,940</u>	<u>12,341</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
JUDICIAL (Continued)			
District Clerk:			
Salaries	\$ 194,825	\$ 142,693	\$ 52,132
Benefits	69,540	60,149	9,391
Supplies	10,112	10,112	-
Capital outlay	2,326	2,311	15
Other	69,362	41,558	27,804
Total District Clerk	<u>346,165</u>	<u>256,823</u>	<u>89,342</u>
County Court-at-Law:			
Salaries	125,512	96,638	28,874
Benefits	28,668	24,424	4,244
Capital outlay	4,064	4,064	-
Other	13,536	11,889	1,647
Total County Court-at-Law	<u>171,780</u>	<u>137,015</u>	<u>34,765</u>
Justice of the Peace #1:			
Salaries	87,107	63,225	23,882
Benefits	28,377	24,275	4,102
Capital outlay	2,400	-	2,400
Other	12,424	9,951	2,473
Total Justice of the Peace #1	<u>130,308</u>	<u>97,451</u>	<u>32,857</u>
Justice of the Peace #2:			
Salaries	87,107	64,079	23,028
Benefits	27,780	23,810	3,970
Capital outlay	2,553	2,441	112
Other	12,637	10,044	2,593
Total Justice of the Peace #2	<u>130,077</u>	<u>100,374</u>	<u>29,703</u>
Justice of the Peace #3:			
Salaries	65,011	50,030	14,981
Benefits	19,729	17,299	2,430
Capital outlay	1,461	1,461	-
Other	9,589	6,969	2,620
Total Justice of the Peace #3	<u>95,790</u>	<u>75,759</u>	<u>20,031</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
JUDICIAL (Continued)			
Justice of the Peace #4:			
Salaries	\$ 65,011	\$ 51,165	\$ 13,846
Benefits	20,378	17,706	2,672
Capital outlay	3,830	1,911	1,919
Other	16,570	15,167	1,403
Total Justice of the Peace #4	<u>105,789</u>	<u>85,949</u>	<u>19,840</u>
Court Reporter:			
Other	115,100	97,221	17,879
Total Reporter	<u>115,100</u>	<u>97,221</u>	<u>17,879</u>
Total Judicial	<u>1,198,091</u>	<u>923,732</u>	<u>274,359</u>
LEGAL			
County and District Attorney:			
Salaries	590,052	436,201	153,851
Benefits	179,321	155,547	23,774
Supplies	9,000	7,007	1,993
Capital outlay	7,000	1,013	5,987
Other	98,500	76,910	21,590
Total County and District Attorney	<u>883,873</u>	<u>676,678</u>	<u>207,195</u>
Total Legal	<u>883,873</u>	<u>676,678</u>	<u>207,195</u>
FINANCIAL			
County Auditor:			
Salaries	147,476	109,316	38,160
Benefits	45,023	37,949	7,074
Supplies	2,500	1,668	832
Capital outlay	2,600	2,240	360
Other	9,400	3,239	6,161
Total County Auditor	<u>206,999</u>	<u>154,412</u>	<u>52,587</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
(Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001**

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
FINANCIAL (Continued)			
Tax Assessor/Collector:			
Salaries	\$ 326,818	\$ 232,398	\$ 94,420
Benefits	117,384	99,076	18,308
Supplies	16,000	12,022	3,978
Other	5,600	2,431	3,169
Telephone	10,000	8,579	1,421
Postage	29,700	13,084	16,616
Computer	31,900	27,562	4,338
Capital outlay	800	-	800
Total Tax Assessor/Collector	<u>538,202</u>	<u>395,152</u>	<u>143,050</u>
Treasurer:			
Salaries	80,529	58,520	22,009
Benefits	22,265	18,037	4,228
Other	11,701	6,872	4,829
Capital outlay	2,200	1,372	828
Total Treasurer	<u>116,695</u>	<u>84,801</u>	<u>31,894</u>
Total Financial	<u>861,896</u>	<u>634,365</u>	<u>227,531</u>
PUBLIC FACILITIES			
Courthouse/Office Building:			
Salaries	103,628	70,262	33,366
Benefits	40,775	34,842	5,933
Supplies	8,000	4,791	3,209
Capital outlay	2,000	413	1,587
Other	17,850	8,364	9,486
Utilities	165,000	122,079	42,921
Telephone	16,000	16,985	(985)
Repairs and maintenance	44,500	46,130	(1,630)
Total Courthouse/Office Buildings	<u>397,753</u>	<u>303,866</u>	<u>93,887</u>
Total Public Facilities	<u>397,753</u>	<u>303,866</u>	<u>93,887</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
PUBLIC SAFETY			
Sheriff:			
Salaries	\$ 3,762,053	\$ 2,614,043	\$ 1,148,010
Benefits	1,119,589	919,947	199,642
Supplies	100,000	67,455	32,545
Capital outlay	49,995	29,729	20,266
Other	198,459	169,224	29,235
Utilities	200,000	145,921	54,079
Telephone	50,000	39,843	10,157
Repairs and maintenance	64,000	46,118	17,882
Prisoner medical	370,000	382,595	(12,595)
Prisoner meals	300,000	196,433	103,567
Automobile purchases/expenses	159,783	122,383	37,400
Inmate Transfers	611,604	183,915	427,689
Total Sheriff	<u>6,985,483</u>	<u>4,917,606</u>	<u>2,067,877</u>
Highway Patrol:			
Salaries	28,305	22,823	5,482
Benefits	10,834	9,691	1,143
Supplies	1,395	1,718	(323)
Capital outlay	3,955	3,860	95
Other	5,800	4,608	1,192
Total Highway Patrol	<u>50,289</u>	<u>42,700</u>	<u>7,589</u>
State License/Weight:			
Other	1,722	1,697	25
Capital outlay	1,677	1,583	94
Total State License/Weight	<u>3,399</u>	<u>3,280</u>	<u>119</u>
State Game Warden:			
Other	900	559	341
Total State Game Warden	<u>900</u>	<u>559</u>	<u>341</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
PUBLIC SAFETY (Continued)			
Constable #1:			
Salaries	\$ 28,665	\$ 20,979	\$ 7,686
Benefits	8,981	7,849	1,132
Capital outlay	165	-	165
Other	7,956	7,179	777
Automobile	4,525	3,838	687
Total Constable #1	<u>50,292</u>	<u>39,845</u>	<u>10,447</u>
Constable #2:			
Salaries	29,265	21,869	7,396
Benefits	9,069	7,652	1,417
Capital outlay	4,128	3,966	162
Other	4,064	3,888	176
Automobile	6,154	5,532	622
Total Constable #2	<u>52,680</u>	<u>42,907</u>	<u>9,773</u>
Constable #3:			
Salaries	28,665	21,419	7,246
Benefits	8,981	7,902	1,079
Capital outlay	1,695	1,586	109
Other	5,368	4,132	1,236
Automobile	2,765	1,984	781
Total Constable #3	<u>47,474</u>	<u>37,023</u>	<u>10,451</u>
Constable #4:			
Salaries	28,965	21,644	7,321
Benefits	9,025	7,947	1,078
Capital outlay	4,010	3,782	228
Other	6,257	5,730	527
Automobile	5,884	5,396	488
Total Constable #4	<u>54,141</u>	<u>44,499</u>	<u>9,642</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
PUBLIC SAFETY (Continued)			
Emergency Management:			
Salaries	\$ 26,920	\$ 20,108	\$ 6,812
Benefits	9,086	7,771	1,315
Capital outlay	7,314	7,247	67
Other	3,260	1,810	1,450
Automobile	18,540	17,672	868
Total Emergency Management	65,120	54,608	10,512
Total Public Safety	7,309,778	5,183,027	2,126,751
HEALTH AND WELFARE			
Indigent Health Care:			
Salaries	48,215	37,419	10,796
Benefits	17,777	15,295	2,482
Other	6,750	4,907	1,843
Indigent care - medical	920,000	871,934	48,066
Total Indigent Health Care	992,742	929,555	63,187
Mental Health/Juvenile Expense:			
Supplies	1,200	-	1,200
Other	61,000	28,027	32,973
Total Mental Health/Juvenile Expenses	62,200	28,027	34,173
Mental Health Center:			
Utilities	18,200	11,331	6,869
Other	8,800	5,908	2,892
Total Mental Health Center	27,000	17,239	9,761
Pauper Expenses:			
Other	10,000	10,470	(470)
Legal and professional fees	403,000	329,499	73,501
Total Pauper Expenses	413,000	339,969	73,031
Total Health and Welfare	1,494,942	1,314,790	180,152

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL
(Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001**

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES (Continued)			
CONSERVATION			
Agricultural Extension Service:			
Salaries	\$ 55,339	\$ 36,032	\$ 19,307
Benefits	26,883	15,857	11,026
Supplies	4,300	3,858	442
Capital outlay	2,900	1,564	1,336
Other	9,000	7,241	1,759
Auto	1,250	577	673
Telephone	3,000	2,865	135
Total Agricultural Extension Service	<u>102,672</u>	<u>67,994</u>	<u>34,678</u>
Total Conservation	<u>102,672</u>	<u>67,994</u>	<u>34,678</u>
Total Expenditures	<u>16,426,247</u>	<u>11,880,001</u>	<u>4,546,246</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>43,042</u>	<u>3,634,555</u>	<u>3,591,513</u>
OTHER SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(1,243,610)	(1,263,558)	(19,948)
Total Other Sources (Uses)	<u>(1,243,610)</u>	<u>(1,263,558)</u>	<u>(19,948)</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(1,200,568)</u>	<u>2,370,997</u>	<u>3,571,565</u>
FUND BALANCES, BEGINNING OF YEAR	<u>1,710,495</u>	<u>1,710,495</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 509,927</u>	<u>\$ 4,081,492</u>	<u>\$ 3,571,565</u>

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.

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

RECORDS MANAGEMENT FUND

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

PURCHASE OF JUVENILE SERVICES FUND

This fund is used to account for a grant, which provides funds for supervision and placement of juvenile offenders, and is administered through the Ellis County Probation Department.

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.

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ELLIS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2001

	<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	\$ 9,957	\$ 7,989	\$ 14,063	\$ 8,131	\$ 1,234
Investments	156,485	117,560	137,062	271,118	372,974
Accounts receivable	188,319	188,215	188,278	38,594	1,217
Taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,612</u>
Total Assets	<u>\$ 354,761</u>	<u>\$ 313,764</u>	<u>\$ 339,403</u>	<u>\$ 317,843</u>	<u>\$ 413,037</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 163,135	\$ 165,619	\$ 202,987	\$ 160,974	\$ 228,910
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,612</u>
Total Liabilities	<u>163,135</u>	<u>165,619</u>	<u>202,987</u>	<u>160,974</u>	<u>266,522</u>
Fund Balance:					
Unreserved, undesignated	<u>191,626</u>	<u>148,145</u>	<u>136,416</u>	<u>156,869</u>	<u>146,515</u>
Total Fund Balance	<u>191,626</u>	<u>148,145</u>	<u>136,416</u>	<u>156,869</u>	<u>146,515</u>
Total Liabilities and Fund Balance	<u>\$ 354,761</u>	<u>\$ 313,764</u>	<u>\$ 339,403</u>	<u>\$ 317,843</u>	<u>\$ 413,037</u>

<u>Farm to Market #2</u>	<u>Farm to Market #3</u>	<u>Farm to Market #4</u>	<u>Justice Court Technology Fund</u>	<u>Jury</u>	<u>Law Library</u>	<u>District Attorney Hot Check</u>	<u>District Attorney Seizure</u>
\$ 1,234	\$ 1,234	\$ 1,234	\$ 148	\$ -	\$ 4,085	\$ 2,394	\$ -
512,323	683,570	447,037	-	24,740	45,696	55,268	150,736
1,649	2,121	1,237	352	111	1,413	2,527	477
<u>37,612</u>	<u>37,612</u>	<u>37,612</u>	<u>-</u>	<u>2,118</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 552,818</u>	<u>\$ 724,537</u>	<u>\$ 487,120</u>	<u>\$ 500</u>	<u>\$ 26,969</u>	<u>\$ 51,194</u>	<u>\$ 60,189</u>	<u>\$ 151,213</u>
\$ 240,534	\$ 211,509	\$ 49,292	\$ -	\$ 2,249	\$ 11,949	\$ 1,146	\$ -
37,612	37,612	37,612	-	2,118	-	-	-
<u>278,146</u>	<u>249,121</u>	<u>86,904</u>	<u>-</u>	<u>4,367</u>	<u>11,949</u>	<u>1,146</u>	<u>-</u>
<u>274,672</u>	<u>475,416</u>	<u>400,216</u>	<u>500</u>	<u>22,602</u>	<u>39,245</u>	<u>59,043</u>	<u>151,213</u>
<u>274,672</u>	<u>475,416</u>	<u>400,216</u>	<u>500</u>	<u>22,602</u>	<u>39,245</u>	<u>59,043</u>	<u>151,213</u>
<u>\$ 552,818</u>	<u>\$ 724,537</u>	<u>\$ 487,120</u>	<u>\$ 500</u>	<u>\$ 26,969</u>	<u>\$ 51,194</u>	<u>\$ 60,189</u>	<u>\$ 151,213</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2001

	<u>District Attorney Forfeiture</u>	<u>Sheriff Seizure</u>	<u>Sheriff Forfeiture</u>	<u>Constable Precinct #2 Forfeiture</u>	<u>Constable Precinct #4 Forfeiture</u>
ASSETS					
Cash	\$ 10,735	\$ -	\$ 4	\$ 2,163	\$ 97
Investments	105,240	107,742	25,223	-	-
Accounts receivable	275	274	72	5	-
Taxes receivable	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 116,250</u>	<u>\$ 108,016</u>	<u>\$ 25,299</u>	<u>\$ 2,168</u>	<u>\$ 97</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 4,456	\$ -	\$ -	\$ 30	\$ -
Deferred revenue	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>4,456</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
Fund Balance:					
Unreserved, undesignated	<u>111,794</u>	<u>108,016</u>	<u>25,299</u>	<u>2,138</u>	<u>97</u>
Total Fund Balance	<u>111,794</u>	<u>108,016</u>	<u>25,299</u>	<u>2,138</u>	<u>97</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u>\$ 116,250</u>	<u>\$ 108,016</u>	<u>\$ 25,299</u>	<u>\$ 2,168</u>	<u>\$ 97</u>

<u>Records Management</u>	<u>General Record Management Preservation</u>	<u>Courthouse Security</u>	<u>Purchase Juvenile Service</u>	<u>Law Enforcement Task Force</u>	<u>Graffiti</u>	<u>Reconstruction Grant</u>	<u>Family Connections</u>
\$ 9,103	\$ 4,483	\$ 1,511	\$ -	\$ -	\$ 20	\$ -	\$ 13,131
27,988	111,012	5,486	-	116,535	-	-	-
81	667	1,196	-	100,722	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 37,172</u>	<u>\$ 116,162</u>	<u>\$ 8,193</u>	<u>\$ -</u>	<u>\$ 217,257</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 13,131</u>
\$ 997	\$ -	\$ 6,750	\$ -	\$ 210,403	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	13,131
<u>997</u>	<u>-</u>	<u>6,750</u>	<u>-</u>	<u>210,403</u>	<u>-</u>	<u>-</u>	<u>13,131</u>
36,175	116,162	1,443	-	6,854	20	-	-
<u>36,175</u>	<u>116,162</u>	<u>1,443</u>	<u>-</u>	<u>6,854</u>	<u>20</u>	<u>-</u>	<u>-</u>
<u>\$ 37,172</u>	<u>\$ 116,162</u>	<u>\$ 8,193</u>	<u>\$ -</u>	<u>\$ 217,257</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 13,131</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2001

	<u>Law Enforcement Block Fund</u>	<u>Volunteer Guardianship Grant</u>	<u>CPS Mediation Project</u>	<u>Totals September 30, 2001</u>
ASSETS				
Cash	\$ -	\$ 2,311	\$ -	\$ 95,261
Investments	21,697	5	-	3,495,497
Accounts receivable	61	3,782	10,034	731,679
Taxes receivable	-	-	-	152,566
Total Assets	<u>\$ 21,758</u>	<u>\$ 6,098</u>	<u>\$ 10,034</u>	<u>\$ 4,475,003</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ 1,642	\$ 10,034	\$ 1,672,616
Deferred revenue	-	-	-	165,697
Total Liabilities	<u>-</u>	<u>1,642</u>	<u>10,034</u>	<u>1,838,313</u>
Fund Balance:				
Unreserved, undesignated	<u>21,758</u>	<u>4,456</u>	<u>-</u>	<u>2,636,690</u>
Total Fund Balance	<u>21,758</u>	<u>4,456</u>	<u>-</u>	<u>2,636,690</u>
Total Liabilities and Fund Balance	<u>\$ 21,758</u>	<u>\$ 6,098</u>	<u>\$ 10,034</u>	<u>\$ 4,475,003</u>

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ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	<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>
REVENUE					
Taxes	\$ 2,889	\$ 2,888	\$ 2,994	\$ 2,889	\$ 629,728
Intergovernmental	4,135	1,823	37,129	24,085	-
Auto registration	430,413	430,412	430,413	430,559	-
Fees of office	-	-	-	-	-
Interest	7,913	6,770	10,680	8,453	17,377
Fines and forfeitures	-	-	-	-	-
Other	<u>3,240</u>	<u>-</u>	<u>380</u>	<u>1,455</u>	<u>-</u>
Total Revenue	<u>448,590</u>	<u>441,893</u>	<u>481,596</u>	<u>467,441</u>	<u>647,105</u>
EXPENDITURES					
General government	-	-	-	-	-
Roads and highways	498,158	369,747	495,305	401,050	445,164
Legal	-	-	-	-	-
Public safety	-	-	-	-	-
Debt service	-	-	-	-	<u>9,311</u>
Total Expenditures	<u>498,158</u>	<u>369,747</u>	<u>495,305</u>	<u>401,050</u>	<u>454,475</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(49,568)</u>	<u>72,146</u>	<u>(13,709)</u>	<u>66,391</u>	<u>192,630</u>
OTHER SOURCES (USES)					
Proceeds from capital lease	-	-	114,525	-	-
Operating transfer in	150,000	-	-	-	-
Operating transfer out	-	-	<u>(325,000)</u>	-	<u>(150,000)</u>
Total Other Sources (Uses)	<u>150,000</u>	<u>-</u>	<u>(210,475)</u>	<u>-</u>	<u>(150,000)</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	100,432	72,146	<u>(224,184)</u>	66,391	42,630
FUND BALANCES, BEGINNING OF YEAR	<u>91,194</u>	<u>75,999</u>	<u>360,600</u>	<u>90,478</u>	<u>103,885</u>
FUND BALANCES, END OF YEAR	<u>\$ 191,626</u>	<u>\$ 148,145</u>	<u>\$ 136,416</u>	<u>\$ 156,869</u>	<u>\$ 146,515</u>

Farm to Market #2	Farm to Market #3	Farm to Market #4	Justice Court Technology Fund	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure
\$ 629,728	\$ 629,623	\$ 629,728	\$ -	\$ 34,005	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	48,402	-
24,821	22,322	15,853	500	955	1,320	1,792	3,817
-	-	-	-	-	-	-	-
4,860	114,525	-	-	3,517	67,983	-	148,699
<u>659,409</u>	<u>766,470</u>	<u>645,581</u>	<u>500</u>	<u>38,477</u>	<u>69,303</u>	<u>50,194</u>	<u>152,516</u>
-	-	-	-	-	-	-	-
686,098	688,215	371,908	-	-	-	-	-
-	-	-	-	22,280	70,977	53,106	62,489
-	-	-	-	-	-	-	-
<u>110,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>796,548</u>	<u>688,215</u>	<u>371,908</u>	<u>-</u>	<u>22,280</u>	<u>70,977</u>	<u>53,106</u>	<u>62,489</u>
(137,139)	<u>78,255</u>	<u>273,673</u>	<u>500</u>	<u>16,197</u>	(1,674)	(2,912)	<u>90,027</u>
-	-	-	-	-	-	-	-
-	325,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>325,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(137,139)	403,255	273,673	500	16,197	(1,674)	(2,912)	90,027
<u>411,811</u>	<u>72,161</u>	<u>126,543</u>	<u>-</u>	<u>6,405</u>	<u>40,919</u>	<u>61,955</u>	<u>61,186</u>
<u>\$ 274,672</u>	<u>\$ 475,416</u>	<u>\$ 400,216</u>	<u>\$ 500</u>	<u>\$ 22,602</u>	<u>\$ 39,245</u>	<u>\$ 59,043</u>	<u>\$ 151,213</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

(Continued)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	District Attorney Forfeiture	Sheriff Seizure	Sheriff Forfeiture	Constable Precinct #2 Forfeiture	Constable Precinct #4 Forfeiture
REVENUE					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Auto registration	-	-	-	-	-
Fees of office	-	-	-	-	-
Interest	4,294	3,642	837	42	2
Fines and forfeitures	20,655	-	4,232	-	-
Other	-	4,570	-	-	-
Total Revenue	<u>24,949</u>	<u>8,212</u>	<u>5,069</u>	<u>42</u>	<u>2</u>
EXPENDITURES					
General government	-	-	-	-	-
Roads and highways	-	-	-	-	-
Legal	55,940	-	-	-	-
Public safety	-	5,290	2,216	30	-
Debt service	-	-	-	-	-
Total Expenditures	<u>55,940</u>	<u>5,290</u>	<u>2,216</u>	<u>30</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(30,991)</u>	<u>2,922</u>	<u>2,853</u>	<u>12</u>	<u>2</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>(30,991)</u>	<u>2,922</u>	<u>2,853</u>	<u>12</u>	<u>2</u>
FUND BALANCES, BEGINNING	<u>142,785</u>	<u>105,094</u>	<u>22,446</u>	<u>2,126</u>	<u>95</u>
FUND BALANCES, ENDING	<u>\$ 111,794</u>	<u>\$ 108,016</u>	<u>\$ 25,299</u>	<u>\$ 2,138</u>	<u>\$ 97</u>

<u>Records Management</u>	<u>General Record Management Preservation</u>	<u>Courthouse Security</u>	<u>Purchase Juvenile Service</u>	<u>Law Enforcement Task Force</u>	<u>Graffiti</u>	<u>Reconstruction Grant</u>	<u>Family Connections</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	10,000	357,101	-	233,413	13,131
-	-	-	-	-	-	-	-
120,045	27,300	55,757	-	-	-	-	-
288	3,276	1,009	8	1,232	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	40,308	-	-	-
<u>120,333</u>	<u>30,576</u>	<u>56,766</u>	<u>10,008</u>	<u>398,641</u>	<u>-</u>	<u>233,413</u>	<u>13,131</u>
87,751	10,744	132,269	10,209	-	-	233,413	13,131
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	413,430	-	-	-
-	-	-	-	-	-	-	-
<u>87,751</u>	<u>10,744</u>	<u>132,269</u>	<u>10,209</u>	<u>413,430</u>	<u>-</u>	<u>233,413</u>	<u>13,131</u>
<u>32,582</u>	<u>19,832</u>	<u>(75,503)</u>	<u>(201)</u>	<u>(14,789)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	63,558	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>63,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32,582	19,832	(11,945)	(201)	(14,789)	-	-	-
<u>3,593</u>	<u>96,330</u>	<u>13,388</u>	<u>201</u>	<u>21,643</u>	<u>20</u>	<u>-</u>	<u>-</u>
<u>\$ 36,175</u>	<u>\$ 116,162</u>	<u>\$ 1,443</u>	<u>\$ -</u>	<u>\$ 6,854</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

ELLIS COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

(Continued)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	Law Enforcement Block Fund	Volunteer Guardianship Grant	CPS Mediation Project	Totals September 30, 2001
REVENUE				
Taxes	\$ -	\$ -	\$ -	\$ 2,564,472
Intergovernmental	18,506	10,000	10,034	719,357
Auto registration	-	-	-	1,721,797
Fees of office	-	-	-	251,504
Interest	1,073	-	-	138,276
Fines and forfeitures	-	-	-	24,887
Other	<u>2,056</u>	<u>3,872</u>	-	<u>395,465</u>
Total Revenue	<u>21,635</u>	<u>13,872</u>	<u>10,034</u>	<u>5,815,758</u>
EXPENDITURES				
General government	-	9,416	10,034	506,967
Roads and highways	-	-	-	3,955,645
Legal	-	-	-	264,792
Public safety	28,460	-	-	449,426
Debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,761</u>
Total Expenditures	<u>28,460</u>	<u>9,416</u>	<u>10,034</u>	<u>5,296,591</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>(6,825)</u>	<u>4,456</u>	<u>-</u>	<u>519,167</u>
OTHER SOURCES (USES)				
Proceeds from capital lease	-	-	-	114,525
Operating transfer in	-	-	-	538,558
Operating transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(475,000)</u>
Total Other Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>178,083</u>
EXCESS (DEFICIENCY) OF REVENUE AND SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(6,825)</u>	<u>4,456</u>	<u>-</u>	<u>697,250</u>
FUND BALANCES, BEGINNING	<u>28,583</u>	<u>-</u>	<u>-</u>	<u>1,939,440</u>
FUND BALANCES, ENDING	<u>\$ 21,758</u>	<u>\$ 4,456</u>	<u>\$ -</u>	<u>2,636,690</u>

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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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Road and bridge taxes	\$ 8,000	\$ 2,889	\$(5,111)
Intergovernmental	15,000	4,135	(10,865)
License and permits	460,000	430,413	(29,587)
Interest on investments	15,000	7,913	(7,087)
Other	-	3,240	3,240
Total Revenue	498,000	448,590	(49,410)
EXPENDITURES			
Roads and Highways:			
Salaries	383,643	295,274	88,369
Benefits	143,020	123,375	19,645
Capital outlay	20,000	-	20,000
Other	77,337	47,985	29,352
Road repairs and materials	9,000	310	8,690
Bridge repairs	60,077	31,214	28,863
Total Roads and Highways	693,077	498,158	194,919
Debt Service:			
Capital lease obligations			
Principal and interest	20,000	-	20,000
Total Expenditures	713,077	498,158	214,919
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(215,077)	(49,568)	165,509
Proceeds from capital lease	-	-	-
Operating transfer in	125,000	150,000	25,000
Total Other Sources (Uses)	125,000	150,000	25,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(90,077)	100,432	190,509
FUND BALANCES, BEGINNING OF YEAR	91,194	91,194	-
FUND BALANCES, END OF YEAR	\$ 1,117	\$ 191,626	\$ 190,509

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Road and bridge taxes	\$ 8,000	\$ 2,888	\$(5,112)
Intergovernmental	4,000	1,823	(2,177)
License and permits	460,000	430,412	(29,588)
Interest on investments	20,000	6,770	(13,230)
Total Revenue	<u>492,000</u>	<u>441,893</u>	<u>(50,107)</u>
EXPENDITURES			
Roads and Highways:			
Salaries	270,312	185,977	84,335
Benefits	155,720	136,279	19,441
Other	64,300	47,491	16,809
Road repairs and materials	1,668	-	1,668
Total Expenditures	<u>492,000</u>	<u>369,747</u>	<u>122,253</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	72,146	72,146
FUND BALANCES, BEGINNING OF YEAR	<u>75,999</u>	<u>75,999</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 75,999</u>	<u>\$ 148,145</u>	<u>\$ 72,146</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Road and bridge taxes	\$ 8,000	\$ 2,994	\$ (5,006)
Intergovernmental	10,000	37,129	27,129
License and permits	460,000	430,413	(29,587)
Interest on investments	35,000	10,680	(24,320)
Other	200,000	380	(199,620)
Total Revenue	<u>713,000</u>	<u>481,596</u>	<u>(231,404)</u>
EXPENDITURES			
Roads and Highways:			
Salaries	353,055	146,608	206,447
Benefits	177,527	136,512	41,015
Capital outlay	-	114,525	(114,525)
Other	177,418	97,065	80,353
Road repairs and materials	-	21	(21)
Bridge repairs	5,000	574	4,426
Total Expenditures	<u>713,000</u>	<u>495,305</u>	<u>217,695</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>(13,709)</u>	<u>(13,709)</u>
OTHER SOURCES (USES)			
Proceeds from capital lease	-	114,525	114,525
Operating transfer out	(325,000)	(325,000)	-
Total Other Sources (Uses)	<u>(325,000)</u>	<u>(210,475)</u>	<u>114,525</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(325,000)</u>	<u>(224,184)</u>	<u>100,816</u>
FUND BALANCES, BEGINNING OF YEAR	<u>360,600</u>	<u>360,600</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 35,600</u>	<u>\$ 136,416</u>	<u>\$ 100,816</u>

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Road and bridge taxes	\$ 8,000	\$ 2,889	\$(5,111)
Intergovernmental	23,000	24,085	1,085
License and permits	460,000	430,559	(29,441)
Interest on investments	18,000	8,453	(9,547)
Other	-	1,455	1,455
Total Revenue	509,000	467,441	(41,559)
EXPENDITURES			
Roads and Highways:			
Salaries	234,884	229,113	5,771
Benefits	140,953	113,397	27,556
Contract labor	50,000	3,635	46,365
Other	82,663	54,905	27,758
Road repairs and materials	500	-	500
Total Expenditures	509,000	401,050	107,950
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	66,391	66,391
FUND BALANCES, BEGINNING OF YEAR	90,478	90,478	-
FUND BALANCES, END OF YEAR	\$ 90,478	\$ 156,869	\$ 66,391

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 647,488	\$ 629,728	\$(17,760)
Interest on investments	17,000	17,377	377
Other	-	-	-
Total Revenue	664,488	647,105	(17,383)
EXPENDITURES			
Roads and Highways:			
Capital outlay	112,676	97,399	15,277
Other	63,100	31,935	31,165
Road repairs and materials	359,400	265,837	93,563
Bridge repairs	50,000	49,993	7
Total Roads and Highways	585,176	445,164	140,012
Debt Service:			
Capital lease obligations			
Principal and interest	9,312	9,311	1
Total Expenditures	594,488	454,475	140,013
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	70,000	192,630	122,630
OTHER SOURCES (USES)			
Operating transfer out	(150,000)	(150,000)	-
Total Other Sources (Uses)	(150,000)	(150,000)	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(80,000)	42,630	122,630
FUND BALANCES, BEGINNING OF YEAR	103,885	103,885	-
FUND BALANCES, END OF YEAR	\$ 23,885	\$ 146,515	\$ 122,630

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 647,488	\$ 629,728	\$(17,760)
Interest on investments	17,000	24,821	7,821
Other	-	4,860	4,860
Total Revenue	664,488	659,409	(5,079)
EXPENDITURES			
Roads and Highways:			
Salaries	150,000	150,000	-
Capital outlay	30,435	30,435	-
Contract labor	116,000	83,444	32,556
Other	111,600	79,460	32,140
Road repairs and materials	360,003	316,489	43,514
Bridge repairs	36,000	26,270	9,730
Total Roads and Highways	804,038	686,098	117,940
Debt Service:			
Capital lease obligations			
Principal and interest	110,450	110,450	-
Total Expenditures	914,488	796,548	117,940
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(250,000)	(137,139)	112,861
FUND BALANCES, BEGINNING OF YEAR	411,811	411,811	-
FUND BALANCES, END OF YEAR	\$ 161,811	\$ 274,672	\$ 112,861

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 647,488	\$ 629,623	\$(17,865)
Interest on investments	17,000	22,322	5,322
Other	114,525	114,525	-
Total Revenue	779,013	766,470	(12,543)
EXPENDITURES			
Roads and Highways:			
Salaries	150,000	150,000	-
Capital outlay	204,013	201,035	2,978
Other	51,000	42,186	8,814
Road repairs and materials	363,000	293,197	69,803
Bridge repairs	11,000	1,797	9,203
Total Expenditures	779,013	688,215	90,798
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	78,255	78,255
OTHER SOURCES (USES)			
Operating transfer in	325,000	325,000	-
Total Other Sources (Uses)	325,000	325,000	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	325,000	403,255	78,255
FUND BALANCES, BEGINNING OF YEAR	72,161	72,161	-
FUND BALANCES, END OF YEAR	\$ 397,161	\$ 475,416	\$ 78,255

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Farm to market taxes	\$ 647,488	\$ 629,728	\$(17,760)
Interest on investments	17,000	15,853	(1,147)
Total Revenue	664,488	645,581	(18,907)
EXPENDITURES			
Roads and Highways:			
Capital outlay	61,088	40,195	20,893
Other	63,800	51,571	12,229
Road repairs and materials	394,600	267,574	127,026
Bridge repairs	145,000	12,568	132,432
Total Expenditures	664,488	371,908	292,580
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	273,673	273,673
FUND BALANCES, BEGINNING OF YEAR	126,543	126,543	-
FUND BALANCES, END OF YEAR	\$ 126,543	\$ 400,216	\$ 273,673

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 500	\$ 500	\$ -
Total Revenue	<u>500</u>	<u>500</u>	<u>-</u>
EXPENDITURES			
Other	<u>500</u>	<u>-</u>	<u>500</u>
Total Expenditures	<u>500</u>	<u>-</u>	<u>500</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	500	500
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>

ELLIS COUNTY, TEXAS

JURY FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Taxes	\$ 35,500	\$ 34,005	\$(1,495)
Interest	1,200	955	(245)
Other fees	<u>14,500</u>	<u>3,517</u>	<u>(10,983)</u>
Total Revenue	<u>51,200</u>	<u>38,477</u>	<u>(12,723)</u>
 EXPENDITURES			
Judicial:			
Jurors fees	<u>51,200</u>	<u>22,280</u>	<u>28,920</u>
Total Expenditures	<u>51,200</u>	<u>22,280</u>	<u>28,920</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	16,197	16,197
 FUND BALANCES, BEGINNING OF YEAR	<u>6,405</u>	<u>6,405</u>	-
 FUND BALANCES, END OF YEAR	<u>\$ 6,405</u>	<u>\$ 22,602</u>	<u>\$ 16,197</u>

ELLIS COUNTY, TEXAS

LAW LIBRARY FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Interest	\$ 2,000	\$ 1,320	\$(680)
Other fees	<u>115,050</u>	<u>67,983</u>	<u>(47,067)</u>
Total Revenue	<u>117,050</u>	<u>69,303</u>	<u>(47,747)</u>
 EXPENDITURES			
Salaries	10,117	8,233	1,884
Benefits	10,933	1,262	9,671
Other	35,000	6,152	28,848
Capital outlay	<u>61,000</u>	<u>55,330</u>	<u>5,670</u>
Total Expenditures	<u>117,050</u>	<u>70,977</u>	<u>46,073</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 -	 (1,674)	 (1,674)
 FUND BALANCES, BEGINNING OF YEAR	 <u>40,919</u>	 <u>40,919</u>	 <u>-</u>
 FUND BALANCES, END OF YEAR	 <u>\$ 40,919</u>	 <u>\$ 39,245</u>	 <u>\$(1,674)</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Interest	\$ -	\$ 1,792	\$ 1,792
Other fees	47,000	48,402	1,402
Miscellaneous	40,000	-	(40,000)
Total Revenue	87,000	50,194	(36,806)
EXPENDITURES			
Legal:			
Salaries	60,000	42,096	17,904
Benefits	6,203	5,713	490
Capital outlay	4,000	-	4,000
Other	10,797	2,235	8,562
Auto expenditures	6,000	3,062	2,938
Total Expenditures	87,000	53,106	33,894
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(2,912)	(2,912)
FUND BALANCES, BEGINNING OF YEAR	61,955	61,955	-
FUND BALANCES, END OF YEAR	\$ 61,955	\$ 59,043	\$(2,912)

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Seizures	\$ 100,000	\$ 148,699	\$ 48,699
Interest	6,000	3,817	(2,183)
Total Revenue	<u>106,000</u>	<u>152,516</u>	<u>46,516</u>
EXPENDITURES			
Forfeited transfers	<u>106,000</u>	<u>62,489</u>	<u>43,511</u>
Total Expenditures	<u>106,000</u>	<u>62,489</u>	<u>43,511</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	90,027	90,027
FUND BALANCES, BEGINNING OF YEAR	<u>61,186</u>	<u>61,186</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 61,186</u>	<u>\$ 151,213</u>	<u>\$ 90,027</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Forfeitures	\$ 80,000	\$ 20,655	\$(59,345)
Other	70,000	-	(70,000)
Interest	5,000	4,294	(706)
Total Revenue	155,000	24,949	(130,051)
EXPENDITURES			
Legal:			
Salaries	66,000	50,028	15,972
Capital outlay	15,000	1,848	13,152
Other	74,000	4,064	69,936
Total Expenditures	155,000	55,940	99,060
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(30,991)	(30,991)
FUND BALANCES, BEGINNING OF YEAR	142,785	142,785	-
FUND BALANCES, END OF YEAR	\$ 142,785	\$ 111,794	\$(30,991)

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Seizures	\$ 110,000	\$ 4,570	\$(105,430)
Interest	5,000	3,642	(1,358)
Total Revenue	<u>115,000</u>	<u>8,212</u>	<u>(106,788)</u>
EXPENDITURES			
Forfeited transfers	<u>115,000</u>	<u>5,290</u>	<u>109,710</u>
Total Expenditures	<u>115,000</u>	<u>5,290</u>	<u>109,710</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	2,922	2,922
FUND BALANCES, BEGINNING OF YEAR	<u>105,094</u>	<u>105,094</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 105,094</u>	<u>\$ 108,016</u>	<u>\$ 2,922</u>

ELLIS COUNTY, TEXAS

SHERIFF FORFEITURE FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Forfeitures	\$ 10,000	\$ 4,232	\$ (5,768)
Other	5,000	-	(5,000)
Interest	500	837	337
Total Revenue	<u>15,500</u>	<u>5,069</u>	<u>(10,431)</u>
EXPENDITURES			
General	<u>15,500</u>	<u>2,216</u>	<u>13,284</u>
Total Expenditures	<u>15,500</u>	<u>2,216</u>	<u>13,284</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	2,853	2,853
FUND BALANCES, BEGINNING OF YEAR	<u>22,446</u>	<u>22,446</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 22,446</u>	<u>\$ 25,299</u>	<u>\$ 2,853</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Interest	\$ 60	\$ 42	\$ (18)
Total Revenue	<u>60</u>	<u>42</u>	<u>(18)</u>
EXPENDITURES			
General	<u>2,060</u>	<u>30</u>	<u>2,030</u>
Total Expenditures	<u>2,060</u>	<u>30</u>	<u>2,030</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(2,000)	12	2,012
FUND BALANCES, BEGINNING OF YEAR	<u>2,126</u>	<u>2,126</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 126</u>	<u>\$ 2,138</u>	<u>\$ 2,012</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Other	\$ 100	\$ -	\$(100)
Interest	-	2	2
Total Revenue	<u>100</u>	<u>2</u>	<u>(98)</u>
EXPENDITURES			
General	100	-	100
Total Expenditures	<u>100</u>	<u>-</u>	<u>100</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	2	2
FUND BALANCES, BEGINNING OF YEAR	<u>95</u>	<u>95</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 95</u>	<u>\$ 97</u>	<u>\$ 2</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Records management fees	\$ 160,000	\$ 120,045	\$(39,955)
Interest	<u>1,000</u>	<u>288</u>	<u>(712)</u>
Total Revenue	<u>161,000</u>	<u>120,333</u>	<u>(40,667)</u>
EXPENDITURES			
Salaries	22,703	16,580	6,123
Benefits	8,646	7,463	1,183
Capital outlay	40,000	-	40,000
Other	<u>89,651</u>	<u>63,708</u>	<u>25,943</u>
Total Expenditures	<u>161,000</u>	<u>87,751</u>	<u>73,249</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	32,582	32,582
FUND BALANCES, BEGINNING OF YEAR	<u>3,593</u>	<u>3,593</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 3,593</u>	<u>\$ 36,175</u>	<u>\$ 32,582</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
District clerk records management fees	\$ 9,500	\$ 8,617	\$(883)
County clerk records management fees	25,000	18,683	(6,317)
Interest	4,000	3,276	(724)
Miscellaneous	<u>90,000</u>	<u>-</u>	<u>(90,000)</u>
Total Revenue	<u>128,500</u>	<u>30,576</u>	<u>(97,924)</u>
EXPENDITURES			
Capital outlay	64,250	-	64,250
Other	<u>64,250</u>	<u>10,744</u>	<u>53,506</u>
Total Expenditures	<u>128,500</u>	<u>10,744</u>	<u>117,756</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	19,832	19,832
FUND BALANCES, BEGINNING OF YEAR	<u>96,330</u>	<u>96,330</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 96,330</u>	<u>\$ 116,162</u>	<u>\$ 19,832</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
District clerk courthouse security fees	\$ 7,600	\$ 6,213	\$(1,387)
County clerk courthouse security fees	38,000	29,366	(8,634)
JP court courthouse security fees	30,200	20,178	(10,022)
Interest	2,000	1,009	(991)
Miscellaneous	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Total Revenue	<u>97,800</u>	<u>56,766</u>	<u>(41,034)</u>
EXPENDITURES			
Salaries	106,947	100,854	6,093
Benefits	31,583	29,255	2,328
Other	<u>2,880</u>	<u>2,160</u>	<u>720</u>
Total Expenditures	<u>141,410</u>	<u>132,269</u>	<u>9,141</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(43,610)	(75,503)	(31,893)
OTHER SOURCES (USES)			
Operating transfer in	<u>43,610</u>	<u>63,558</u>	<u>19,948</u>
Total Other Sources (Uses)	<u>43,610</u>	<u>63,558</u>	<u>19,948</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	(11,945)	(11,945)
FUND BALANCES, BEGINNING OF YEAR	<u>13,388</u>	<u>13,388</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 13,388</u>	<u>\$ 1,443</u>	<u>\$(11,945)</u>

ELLIS COUNTY, TEXAS

PURCHASE JUVENILE SERVICE FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Intergovernmental	\$ 10,000	\$ 10,000	\$ -
Interest	<u>-</u>	<u>8</u>	<u>8</u>
Total Revenue	<u>10,000</u>	<u>10,008</u>	<u>8</u>
 EXPENDITURES			
General Government:			
Placements	<u>10,000</u>	<u>10,209</u>	<u>(209)</u>
Total Expenditures	<u>10,000</u>	<u>10,209</u>	<u>(209)</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 -	 (201)	 (201)
 FUND BALANCES, BEGINNING OF YEAR	 <u>201</u>	 <u>201</u>	 <u>-</u>
 FUND BALANCES, END OF YEAR	 <u>\$ 201</u>	 <u>\$ -</u>	 <u>\$(201)</u>

ELLIS COUNTY, TEXAS

LAW ENFORCEMENT TASK FORCE FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Intergovernmental	\$ 340,065	\$ 357,101	\$ 17,036
Interest	-	1,232	1,232
Program match	<u>175,912</u>	<u>40,308</u>	(135,604)
Total Revenue	<u>515,977</u>	<u>398,641</u>	<u>(117,336)</u>
 EXPENDITURES			
Public Safety:			
Salaries and benefits	391,877	294,662	97,215
Other	123,600	102,960	20,640
Capital outlay	-	15,808	(15,808)
Refund surplus contract money	<u>500</u>	<u>-</u>	<u>500</u>
Total Expenditures	<u>515,977</u>	<u>413,430</u>	<u>102,547</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(14,789)	(14,789)
 FUND BALANCES, BEGINNING OF YEAR	<u>21,643</u>	<u>21,643</u>	<u>-</u>
 FUND BALANCES, END OF YEAR	<u>\$ 21,643</u>	<u>\$ 6,854</u>	<u>\$(14,789)</u>

ELLIS COUNTY, TEXAS

GRAFFITI FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Other	\$ 200	\$ -	\$(200)
Total Revenue	<u>200</u>	<u>-</u>	<u>(200)</u>
EXPENDITURES			
Public Safety:			
Other	200	-	200
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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 350,000	\$ 233,413	\$(116,587)
Total Revenue	<u>350,000</u>	<u>233,413</u>	<u>(116,587)</u>
EXPENDITURES			
General administration	-	4,000	(4,000)
Flood and drainage facilities	<u>350,000</u>	<u>229,413</u>	<u>120,587</u>
Total Expenditures	<u>350,000</u>	<u>233,413</u>	<u>116,587</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 53,000	\$ 13,131	\$(39,869)
Total Revenue	<u>53,000</u>	<u>13,131</u>	<u>(39,869)</u>
EXPENDITURES			
Contractual	<u>53,000</u>	<u>13,131</u>	<u>39,869</u>
Total Expenditures	<u>53,000</u>	<u>13,131</u>	<u>39,869</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 20,000	\$ 18,506	\$(1,494)
Interest	200	1,073	873
Other	-	2,056	2,056
Total Revenue	<u>20,200</u>	<u>21,635</u>	<u>1,435</u>
EXPENDITURES			
Equipment	<u>20,200</u>	<u>28,460</u>	(8,260)
Total Expenditures	<u>20,200</u>	<u>28,460</u>	(8,260)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(6,825)	(6,825)
FUND BALANCES, BEGINNING OF YEAR	<u>28,583</u>	<u>28,583</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 28,583</u>	<u>\$ 21,758</u>	<u>\$(6,825)</u>

ELLIS COUNTY, TEXAS

VOLUNTEER GUARDIANSHIP GRANT

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable . (Unfavorable)
	Budget	Actual	
REVENUE			
Intergovernmental	\$ 10,000	\$ 10,000	\$ -
Other	-	3,872	3,872
Total Revenue	<u>10,000</u>	<u>13,872</u>	<u>3,872</u>
EXPENDITURES			
Professional fees	10,000	9,378	622
Other	-	38	(38)
Total Expenditures	<u>10,000</u>	<u>9,416</u>	<u>584</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	4,456	4,456
FUND BALANCES, BEGINNING OF YEAR	-	-	-
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 4,456</u>	<u>\$ 4,456</u>

ELLIS COUNTY, TEXAS

CPS MEDIATION PROJECT

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Intergovernmental	\$ 26,700	\$ 10,034	\$(16,666)
Total Revenue	<u>26,700</u>	<u>10,034</u>	<u>(16,666)</u>
EXPENDITURES			
Other	<u>26,700</u>	<u>10,034</u>	<u>16,666</u>
Total Expenditures	<u>26,700</u>	<u>10,034</u>	<u>16,666</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>

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, 2001

2001

ASSETS

Cash	\$	3,886
Investments		514,912
Receivable		1,755
Taxes receivable		<u>121,569</u>
Total Assets	\$	<u>642,122</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$	-
Deferred revenue		<u>121,569</u>
Total Liabilities		<u>121,569</u>

Fund Balance:

Unreserved		
Undesignated		<u>520,553</u>

Total Liabilities and Fund Balance	\$	<u>642,122</u>
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ELLIS COUNTY, TEXAS

DEBT SERVICE FUND

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Taxes	\$ 2,045,851	\$ 1,996,794	\$(49,057)
Interest	<u>40,000</u>	<u>30,324</u>	<u>(9,676)</u>
Total Revenue	<u>2,085,851</u>	<u>2,027,118</u>	<u>(58,733)</u>
 EXPENDITURES			
Debt Service:			
Principal retirement	735,000	955,000	(220,000)
Interest	1,292,068	1,072,068	220,000
Other	<u>58,783</u>	<u>1,068</u>	<u>57,715</u>
Total Expenditures	<u>2,085,851</u>	<u>2,028,136</u>	<u>57,715</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(1,018)	(1,018)
 FUND BALANCES, BEGINNING OF YEAR	<u>521,571</u>	<u>521,571</u>	-
 FUND BALANCES, END OF YEAR	<u>\$ 521,571</u>	<u>\$ 520,553</u>	<u>\$(1,018)</u>

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, 2001

	Right of Way	Road District #1	Road District #5	Road District #16
ASSETS				
Cash	\$ -	\$ 5,419	\$ -	\$ -
Investments	95,995	1,037,308	148,777	148,860
Taxes receivable	-	-	-	-
Grant receivable	-	-	-	-
Receivable	<u>269</u>	<u>1,382</u>	<u>418</u>	<u>398</u>
Total Assets	<u>\$ 96,264</u>	<u>\$ 1,044,109</u>	<u>\$ 149,195</u>	<u>\$ 149,258</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 9,235	\$ -
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>9,235</u>	<u>-</u>
Fund Balance:				
Unreserved				
Undesignated	<u>96,264</u>	<u>1,044,109</u>	<u>139,960</u>	<u>149,258</u>
Total Fund Balance	<u>96,264</u>	<u>1,044,109</u>	<u>139,960</u>	<u>149,258</u>
Total Liabilities and Fund Balance	<u>\$ 96,264</u>	<u>\$ 1,044,109</u>	<u>\$ 149,195</u>	<u>\$ 149,258</u>

<u>Permanent Improvement</u>	<u>Capital Projects</u>	<u>Tan Projects</u>	<u>Totals September 30, 2001</u>
\$ 1,038	\$ -	\$ -	\$ 6,457
1,519,891	1,058,097	8,008,985	12,017,913
39,147	-	-	39,147
-	1,533,208	-	1,533,208
<u>4,305</u>	<u>1,466,010</u>	<u>21,231</u>	<u>1,494,013</u>
<u>\$ 1,564,381</u>	<u>\$ 4,057,315</u>	<u>\$ 8,030,216</u>	<u>\$ 15,090,738</u>
\$ 32,317	\$ 381,466	\$ 1,244,052	\$ 1,667,070
39,147	-	-	39,147
<u>71,464</u>	<u>381,466</u>	<u>1,244,052</u>	<u>1,706,217</u>
<u>1,492,917</u>	<u>3,675,849</u>	<u>6,786,164</u>	<u>13,384,521</u>
<u>1,492,917</u>	<u>3,675,849</u>	<u>6,786,164</u>	<u>13,384,521</u>
<u>\$ 1,564,381</u>	<u>\$ 4,057,315</u>	<u>\$ 8,030,216</u>	<u>\$ 15,090,738</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	<u>Right of Way</u>	<u>Road District #1</u>	<u>Road District #5</u>	<u>Road District #16</u>
REVENUE				
Interest	\$ 3,234	\$ 35,152	\$ 5,014	\$ 4,981
Taxes	-	-	-	-
Other	-	-	-	-
Total Revenue	<u>3,234</u>	<u>35,152</u>	<u>5,014</u>	<u>4,981</u>
EXPENDITURES				
Capital outlay	-	-	-	-
Other costs	-	-	9,235	-
SSC Facilities:				
Other	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>9,235</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>3,234</u>	<u>35,152</u>	<u>(4,221)</u>	<u>4,981</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	3,234	35,152	(4,221)	4,981
FUND BALANCES, BEGINNING OF YEAR	<u>93,030</u>	<u>1,008,957</u>	<u>144,181</u>	<u>144,277</u>
FUND BALANCES, END OF YEAR	<u>\$ 96,264</u>	<u>\$ 1,044,109</u>	<u>\$ 139,960</u>	<u>\$ 149,258</u>

<u>Permanent Improvement</u>	<u>Capital Projects</u>	<u>Tan Projects</u>	<u>Totals September 30, 2001</u>
\$ 46,474	\$ 54,449	\$ 491,818	\$ 641,122
631,520	-	-	631,520
151,218	2,998,130	-	3,149,348
<u>829,212</u>	<u>3,052,579</u>	<u>491,818</u>	<u>4,421,990</u>
-	2,737,564	10,626,870	13,364,434
43,855	-	24,064	77,154
<u>120,956</u>	<u>-</u>	<u>-</u>	<u>120,956</u>
<u>164,811</u>	<u>2,737,564</u>	<u>10,650,934</u>	<u>13,562,544</u>
<u>664,401</u>	<u>315,015</u>	<u>(10,159,116)</u>	<u>(9,140,554)</u>
-	1,200,000	-	1,200,000
<u>-</u>	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>
664,401	1,515,015	(10,159,116)	(7,940,554)
828,516	2,160,834	16,945,280	21,325,075
<u>\$ 1,492,917</u>	<u>\$ 3,675,849</u>	<u>\$ 6,786,164</u>	<u>\$ 13,384,521</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUE			
Delinquent taxes	\$ -	\$ -	\$ -
Interest	<u>5,000</u>	<u>3,234</u>	<u>(1,766)</u>
Total Revenue	<u>5,000</u>	<u>3,234</u>	<u>(1,766)</u>
EXPENDITURES			
Right-of-way purchase	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>-</u>	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	3,234	3,234
FUND BALANCES, BEGINNING OF YEAR	<u>93,030</u>	<u>93,030</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 93,030</u>	<u>\$ 96,264</u>	<u>\$ 3,234</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Interest	\$ 52,000	\$ 35,152	\$ (16,848)
Miscellaneous	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
Total Revenue	<u>1,052,000</u>	<u>35,152</u>	<u>(1,016,848)</u>
EXPENDITURES			
Capital outlay	952,000	-	952,000
Other	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total Expenditures	<u>1,052,000</u>	<u>-</u>	<u>1,052,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	35,152	35,152
FUND BALANCES, BEGINNING OF YEAR	<u>1,008,957</u>	<u>1,008,957</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 1,008,957</u>	<u>\$ 1,044,109</u>	<u>\$ 35,152</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Interest	\$ 7,500	\$ 5,014	\$ (2,486)
Miscellaneous	<u>140,000</u>	<u>-</u>	<u>(140,000)</u>
Total Revenue	<u>147,500</u>	<u>5,014</u>	<u>(142,486)</u>
EXPENDITURES			
Capital outlay	117,500	-	117,500
Other	<u>30,000</u>	<u>9,235</u>	<u>20,765</u>
Total Expenditures	<u>147,500</u>	<u>9,235</u>	<u>138,265</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(4,221)	(4,221)
FUND BALANCES, BEGINNING OF YEAR	<u>144,181</u>	<u>144,181</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 144,181</u>	<u>\$ 139,960</u>	<u>\$ (4,221)</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Interest	\$ 7,500	\$ 4,981	\$(2,519)
Miscellaneous	140,000	-	(140,000)
Total Revenue	147,500	4,981	(142,519)
EXPENDITURES			
Capital outlay	127,500	-	127,500
Other	20,000	-	20,000
Total Expenditures	147,500	-	147,500
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	4,981	4,981
FUND BALANCES, BEGINNING OF YEAR	144,277	144,277	-
FUND BALANCES, END OF YEAR	\$ 144,277	\$ 149,258	\$ 4,981

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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Taxes	\$ 653,500	\$ 631,520	\$(21,980)
Interest	45,000	46,474	1,474
SSC lease payments	-	151,218	151,218
Miscellaneous	500,000	-	(500,000)
Total Revenue	<u>1,198,500</u>	<u>829,212</u>	<u>(369,288)</u>
EXPENDITURES			
Various County Buildings:			
Other	930,500	43,855	886,645
Total Various County Buildings	<u>930,500</u>	<u>43,855</u>	<u>886,645</u>
SSC Facilities:			
Other	268,000	120,956	147,044
Total SSC Facilities	<u>268,000</u>	<u>120,956</u>	<u>147,044</u>
Total Expenditures	<u>1,198,500</u>	<u>164,811</u>	<u>1,033,689</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	664,401	664,401
FUND BALANCES, BEGINNING OF YEAR	<u>828,516</u>	<u>828,516</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 828,516</u>	<u>\$ 1,492,917</u>	<u>\$ 664,401</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
Interest	\$ 50,000	\$ 54,449	\$ 4,449
Other revenue	<u>3,567,787</u>	<u>2,998,130</u>	(569,657)
Total Revenue	<u>3,617,787</u>	<u>3,052,579</u>	(565,208)
EXPENDITURES			
Various County Buildings:			
Capital outlay	1,250,000	2,737,564	(1,487,564)
Total Expenditures	<u>1,250,000</u>	<u>2,737,564</u>	(1,487,564)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>2,367,787</u>	<u>315,015</u>	(2,052,772)
OTHER SOURCES (USES)			
Operating transfer in	-	1,200,000	(1,200,000)
Operating transfer out	(3,567,787)	-	-
Total Other Sources (Uses)	<u>(3,567,787)</u>	<u>1,200,000</u>	<u>4,767,787</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,200,000)	1,515,015	2,715,015
FUND BALANCES, BEGINNING OF YEAR	<u>1,200,000</u>	<u>2,160,834</u>	<u>960,834</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 3,675,849</u>	<u>\$ 3,675,849</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 NINE MONTHS ENDED SEPTEMBER 30, 2001

	2001		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Interest	\$ 350,000	\$ 491,818	\$ 141,818
Miscellaneous	16,000,000	-	(16,000,000)
Total Revenue	<u>16,350,000</u>	<u>491,818</u>	<u>(15,858,182)</u>
EXPENDITURES			
Capital outlay	13,850,000	10,626,870	3,223,130
Other	2,500,000	24,064	2,475,936
Total Expenditures	<u>16,350,000</u>	<u>10,650,934</u>	<u>5,699,066</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	(10,159,116)	(10,159,116)
FUND BALANCES, BEGINNING OF YEAR	<u>16,945,280</u>	<u>16,945,280</u>	-
FUND BALANCES, END OF YEAR	<u>\$ 16,945,280</u>	<u>\$ 6,786,164</u>	<u>\$(10,159,116)</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 SUPERVISION

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, 2001

	<u>County Treasurer</u>	<u>Tax Collector</u>	<u>County Attorney</u>	<u>Sheriff</u>	<u>District Clerk</u>
ASSETS					
Cash	\$ 373,807	\$ 1,426,608	\$ 108,802	\$ 38,301	\$ 2,260,425
Investments	<u>682,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 1,056,073</u>	<u>\$ 1,426,608</u>	<u>\$ 108,802</u>	<u>\$ 38,301</u>	<u>\$ 2,260,425</u>
LIABILITIES					
Due to other governments	\$ -	\$ 1,426,608	\$ -	\$ -	\$ -
Due to beneficiaries	<u>1,056,073</u>	<u>-</u>	<u>108,802</u>	<u>38,301</u>	<u>2,260,425</u>
Total Liabilities	<u>\$ 1,056,073</u>	<u>\$ 1,426,608</u>	<u>\$ 108,802</u>	<u>\$ 38,301</u>	<u>\$ 2,260,425</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, 2001</u>
\$ 1,944,547	\$ 44,183	\$ 3,434	\$ 26,303	\$ 6,226,410
<u>-</u>	<u>-</u>	<u>178,096</u>	<u>1,645,547</u>	<u>2,505,909</u>
<u>\$ 1,944,547</u>	<u>\$ 44,183</u>	<u>\$ 181,530</u>	<u>\$ 1,671,850</u>	<u>\$ 8,732,319</u>
\$ -	\$ 44,183	\$ -	\$ -	\$ 1,470,791
<u>1,944,547</u>	<u>-</u>	<u>181,530</u>	<u>1,671,850</u>	<u>7,261,528</u>
<u>\$ 1,944,547</u>	<u>\$ 44,183</u>	<u>\$ 181,530</u>	<u>\$ 1,671,850</u>	<u>\$ 8,732,319</u>

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

	<u>Balance January 1, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2001</u>
<u>COUNTY TREASURER</u>				
Assets:				
Cash	\$ 413,036	\$ 75,644	\$ 114,873	\$ 373,807
Investments	<u>229,064</u>	<u>1,685,619</u>	<u>1,232,417</u>	<u>682,266</u>
Total Assets	<u>\$ 642,100</u>	<u>\$ 1,761,263</u>	<u>\$ 1,347,290</u>	<u>\$ 1,056,073</u>
Liabilities:				
Due to beneficiaries	<u>\$ 642,100</u>	<u>\$ 1,761,263</u>	<u>\$ 1,347,290</u>	<u>\$ 1,056,073</u>
Total Liabilities	<u>\$ 642,100</u>	<u>\$ 1,761,263</u>	<u>\$ 1,347,290</u>	<u>\$ 1,056,073</u>
<u>TAX COLLECTOR</u>				
Assets:				
Cash	<u>\$ 12,986,633</u>	<u>\$ 123,467,213</u>	<u>\$ 135,027,238</u>	<u>\$ 1,426,608</u>
Total Assets	<u>\$ 12,986,633</u>	<u>\$ 123,467,213</u>	<u>\$ 135,027,238</u>	<u>\$ 1,426,608</u>
Liabilities:				
Due to other governments	<u>\$ 12,986,633</u>	<u>\$ 123,467,213</u>	<u>\$ 135,027,238</u>	<u>\$ 1,426,608</u>
Total Liabilities	<u>\$ 12,986,633</u>	<u>\$ 123,467,213</u>	<u>\$ 135,027,238</u>	<u>\$ 1,426,608</u>
<u>COUNTY ATTORNEY</u>				
Assets:				
Cash	<u>\$ 96,228</u>	<u>\$ 457,889</u>	<u>\$ 445,315</u>	<u>\$ 108,802</u>
Total Assets	<u>\$ 96,228</u>	<u>\$ 457,889</u>	<u>\$ 445,315</u>	<u>\$ 108,802</u>
Liabilities:				
Due to beneficiaries	<u>\$ 96,228</u>	<u>\$ 457,889</u>	<u>\$ 445,315</u>	<u>\$ 108,802</u>
Total Liabilities	<u>\$ 96,228</u>	<u>\$ 457,889</u>	<u>\$ 445,315</u>	<u>\$ 108,802</u>

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001**

	<u>Balance January 1, 2001</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2001</u>
<u>SHERIFF</u>				
Assets:				
Cash	\$ 44,269	\$ 55,346	\$ 61,314	\$ 38,301
Total Assets	<u>\$ 44,269</u>	<u>\$ 55,346</u>	<u>\$ 61,314</u>	<u>\$ 38,301</u>
Liabilities:				
Due to beneficiaries	\$ 44,269	\$ 55,346	\$ 61,314	\$ 38,301
Total Liabilities	<u>\$ 44,269</u>	<u>\$ 55,346</u>	<u>\$ 61,314</u>	<u>\$ 38,301</u>
<u>DISTRICT CLERK</u>				
Assets:				
Cash	\$ 2,215,559	\$ 1,034,558	\$ 989,692	\$ 2,260,425
Total Assets	<u>\$ 2,215,559</u>	<u>\$ 1,034,558</u>	<u>\$ 989,692</u>	<u>\$ 2,260,425</u>
Liabilities:				
Due to beneficiaries	\$ 2,215,559	\$ 1,034,558	\$ 989,692	\$ 2,260,425
Total Liabilities	<u>\$ 2,215,559</u>	<u>\$ 1,034,558</u>	<u>\$ 989,692</u>	<u>\$ 2,260,425</u>
<u>COUNTY CLERK</u>				
Assets:				
Cash	\$ 1,079,415	\$ 1,543,224	\$ 678,092	\$ 1,944,547
Total Assets	<u>\$ 1,079,415</u>	<u>\$ 1,543,224</u>	<u>\$ 678,092</u>	<u>\$ 1,944,547</u>
Liabilities:				
Due to beneficiaries	\$ 1,079,415	\$ 1,543,224	\$ 678,092	\$ 1,944,547
Total Liabilities	<u>\$ 1,079,415</u>	<u>\$ 1,543,224</u>	<u>\$ 678,092</u>	<u>\$ 1,944,547</u>

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001**

	Balance January 1, 2001	Additions	Deductions	Balance September 30, 2001
<u>JUSTICE OF THE PEACE</u>				
Assets:				
Cash	\$ 21,787	\$ 998,663	\$ 976,267	\$ 44,183
Total Assets	\$ 21,787	\$ 998,663	\$ 976,267	\$ 44,183
Liabilities:				
Due to other governments	\$ 21,787	\$ 998,663	\$ 976,267	\$ 44,183
Total Liabilities	\$ 21,787	\$ 998,663	\$ 976,267	\$ 44,183
<u>JUVENILE PROBATION AND CORRECTIONS</u>				
Assets:				
Cash	\$ 35,928	\$ 878,455	\$ 910,949	\$ 3,434
Investments	91,604	376,490	289,998	178,096
Total Assets	\$ 127,532	\$ 1,254,945	\$ 1,200,947	\$ 181,530
Liabilities:				
Due to beneficiaries	\$ 127,532	\$ 1,254,945	\$ 1,200,947	\$ 181,530
Total Liabilities	\$ 127,532	\$ 1,254,945	\$ 1,200,947	\$ 181,530
<u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Assets:				
Cash	\$ 7,847	\$ 2,978,992	\$ 2,960,536	\$ 26,303
Investments	1,262,535	902,112	519,100	1,645,547
Total Assets	\$ 1,270,382	\$ 3,881,104	\$ 3,479,636	\$ 1,671,850
Liabilities:				
Due to beneficiaries	\$ 1,270,382	\$ 3,881,104	\$ 3,479,636	\$ 1,671,850
Total Liabilities	\$ 1,270,382	\$ 3,881,104	\$ 3,479,636	\$ 1,671,850

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001**

	Balance January 1, 2001	Additions	Deductions	Balance September 30, 2001
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets:				
Cash	\$ 16,900,702	\$ 131,489,984	\$ 142,164,276	\$ 6,226,410
Investments	<u>1,583,203</u>	<u>2,964,221</u>	<u>2,041,515</u>	<u>2,505,909</u>
Total Assets	<u>\$ 18,483,905</u>	<u>\$ 134,454,205</u>	<u>\$ 144,205,791</u>	<u>\$ 8,732,319</u>
Liabilities:				
Due to other governments	\$ 13,008,420	\$ 124,465,876	\$ 136,003,505	\$ 1,470,791
Due to beneficiaries	<u>\$ 5,475,485</u>	<u>9,988,329</u>	<u>8,202,286</u>	<u>\$ 7,261,528</u>
Total Liabilities	<u>\$ 18,483,905</u>	<u>\$ 134,454,205</u>	<u>\$ 144,205,791</u>	<u>\$ 8,732,319</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, 2001

	<u>2001</u>
GENERAL FIXED ASSETS	
Land	\$ 523,249
Buildings and improvements	13,416,881
Machinery and equipment	8,652,756
Construction in progress	<u>16,269,606</u>
 Total General Fixed Assets	 <u>\$ 38,862,492</u>
 INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	
General Fund	\$ 1,997,497
Special Revenue Funds	6,846,495
Capital Projects Funds	<u>30,018,500</u>
 Total Investment in General Fixed Assets	 <u>\$ 38,862,492</u>

ELLIS COUNTY, TEXAS

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

SEPTEMBER 30, 2001

<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	\$ 368,554	\$ -	\$ -	\$ 97,360	\$ 1,878	\$ 269,316	\$ -
Judicial	416,559	-	-	31,007	5,816	379,736	-
Financial	108,328	-	-	-	-	108,328	-
Public facilities	30,018,500	523,249	13,212,263	-	3,020	10,362	16,269,606
Public safety	1,336,039	-	-	719,498	220,090	396,451	-
Health and welfare	20,367	-	-	-	2,705	17,662	-
Roads and highways	<u>6,594,145</u>	<u>-</u>	<u>204,618</u>	<u>1,860,113</u>	<u>4,505,861</u>	<u>23,553</u>	<u>-</u>
Totals	<u>\$ 38,862,492</u>	<u>\$ 523,249</u>	<u>\$ 13,416,881</u>	<u>\$ 2,707,978</u>	<u>\$ 4,739,370</u>	<u>\$ 1,205,408</u>	<u>\$ 16,269,606</u>

ELLIS COUNTY, TEXAS

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

<u>Function and Activity</u>	<u>General Fixed Assets January 1, 2001</u>	<u>Additions</u>	<u>Retirements</u>	<u>General Fixed Assets September 30, 2001</u>
General government	\$ 339,142	\$ 35,856	\$ 6,444	\$ 368,554
Judicial	409,348	10,085	2,874	416,559
Financial	107,172	3,215	2,059	108,328
Public facilities	16,811,863	13,206,637	-	30,018,500
Public safety	1,542,359	103,537	309,857	1,336,039
Health and welfare	18,933	1,434	-	20,367
Roads and highways	<u>6,074,724</u>	<u>519,421</u>	<u>-</u>	<u>6,594,145</u>
Totals	<u>\$ 25,303,541</u>	<u>\$ 13,880,185</u>	<u>\$ 321,234</u>	<u>\$ 38,862,492</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, 2001

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

Amounts available in Debt Service Fund	\$ 520,553
Amounts to be provided in future years for payment of long-term debt	23,698,474
Amounts to be provided in future years for payment of vacation, sick leave and compensatory time	<u>657,435</u>
 Total Available and to be Provided	 <u>\$ 24,876,462</u>

LONG-TERM DEBT

Certificates of Obligation - Series 1993 - Refunding	\$ 1,395,000
General Obligation Bonds - Series 1998	4,820,000
Tax Notes - Series 1999	17,780,000
Capital lease obligations	224,027
Accrued vacation, sick leave and compensatory time	<u>657,435</u>
 Total Long-Term Debt	 <u>\$ 24,876,462</u>

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STATISTICAL SECTION

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

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Inter-Governmental</u>	<u>License & Permits</u>	<u>Fees of Office</u>	<u>Fines & Forfeitures</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
1992	\$ 8,065,940	\$ 1,988,088	\$ 95,940	\$ 2,840,862	\$ 798,526	\$ 304,470	\$ 444,963	\$ 14,538,789
1993	8,854,577	2,270,231	99,865	2,922,196	789,205	390,428	599,078	15,925,580
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

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

**** Includes Federal SSC Reimbursement.

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

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.

**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>
1992	\$3,713,873	\$817,272	\$553,828	\$525,880	\$3,541,030	\$459,463
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

(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>
\$81,306	\$259,073	\$3,591,448	\$81,745	\$745,342	\$14,370,260
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

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

Tax Year	Real Property	Personal Property	Total Assessed Valuation	Assessment Ratio	Estimated Actual Value
1992	\$3,018,521,420	\$838,083,200	\$3,856,604,620	100.0%	\$3,856,604,620
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

**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
1992	\$8,830,502	\$7,783,509	88.14%	\$282,431	\$8,065,940	91.34%
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%

** Includes penalty and interest

**ELLIS COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2001**

Assessed Value of Real Property	\$ 5,746,067,565
Assessed Value of Personal and Other Property	<u>1,502,086,422</u>
 Total Assessed Value	 <u><u>\$ 7,248,153,987</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	\$ 1,436,516,891
---	------------------

Amount of Debt Applicable to Debt Limit:

Debt Limit:

Total Bonded Debt Applicable	\$ 24,219,027	
Less: Assets in Debt Service Fund available for payment of principal	<u>520,553</u>	<u>23,698,474</u>

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

\$ 1,412,818,417

**ELLIS COUNTY, TEXAS
PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2001**

<u>Name</u>	<u>Type of Business</u>	<u>2001 Assessed Valuations</u>	<u>Percentage of Total Assessed Valuation</u>
Midlothian Energy Limited	Utility	\$ 260,620,523	3.60%
Chapparral Steel Company	Steel Mill	200,423,834	2.77%
Holnam Texas LTD Partnership	Cement Plant	146,473,825	2.02%
Texas Industries, Inc.	Cement Plant	118,474,498	1.63%
Texas Utilities Electric Co	Utility	85,309,460	1.18%
Elk Roofing Products	Roofing Products	62,709,982	0.87%
Dartco of Texas LTD Ptnsp	Container Mfg.	52,179,060	0.72%
Owens Corning Fiberglass	Fiberglass Mfg.	50,813,618	0.70%
Southwestern Bell Telephone Co.	Utility	39,433,240	0.54%
North Texas Cement Co.	Cement Plant	33,386,902	0.46%
		<u>\$ 789,204,419</u>	<u>10.89%</u>

Note: Total Assessed Valuation of \$ 7,248,153,987

Source: Ellis County Appraisal District

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

<u>TAXING JURISDICTION</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>DIRECT</u>										
COUNTY-WIDE:										
Ellis County	\$0.25600	\$0.25460	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.28374	\$0.29719	\$0.30202
Farm to Market	0.04730	0.04690	0.04662	0.04662	0.04662	0.04662	0.04662	0.047596	0.054304	0.049400
<u>OVERLAPPING GOVERNMENTS</u>										
CITIES:										
Bardwell	0.13346	0.13794	0.14940	0.15304	0.15680	0.15840	0.15494	0.14818	0.15230	0.16250
Cedar Hill	0.61388	0.64217	0.64100	0.65289	0.66130	0.64269	0.64269	0.64269	0.64269	0.64140
Ennis	0.61900	0.61900	0.61900	0.60400	0.60000	0.60000	0.60000	0.60000	0.60000	0.60000
Ferris	0.75000	0.78000	0.78000	0.77800	0.78000	0.78000	0.78000	0.75000	0.71000	0.63793
Garrett	0.45283	0.43851	0.43851	0.43600	0.37000	0.37000	0.35285	0.34000	0.33000	0.31000
Italy	0.61699	0.62571	0.63632	0.64297	0.75000	0.76999	0.76999	0.73700	0.67000	0.64785
Maypearl	0.29000	0.45000	0.62740	0.62180	0.62180	0.62188	0.64106	0.78000	0.78000	0.78000
Midlothian	0.07847	0.07847	0.10228	0.11105	0.17452	0.17452	0.17452	0.25366	0.29604	0.41346
Milford	0.32361	0.35725	0.39104	0.63800	0.60911	0.63367	0.61367	0.61367	0.58603	0.54935
Oak Leaf	0.18270	0.18270	0.18270	0.18270	0.18270	0.19600	0.19600	0.19600	0.19600	0.21127
Ovilla	0.32684	0.32684	0.34010	0.34010	0.34010	0.34810	0.37522	0.38129	0.39649	0.38780
Palmer	0.60000	0.58500	0.57700	0.59600	0.58877	0.61877	0.59877	0.59878	0.59880	0.59880
Pecan Hill	0.23230	0.23584	0.23633	0.24324	0.24387	0.25934	0.24610	0.23581	0.22498	0.22800
Red Oak	0.70186	0.73060	0.71955	0.71872	0.69000	0.69000	0.67000	0.65000	0.64000	0.61500
Waxahachie	0.63400	0.62400	0.63243	0.63243	0.63242	0.63242	0.64240	0.61250	0.61750	0.61750
SCHOOL DISTRICTS:										
Avalon	0.27000	1.20000	1.20000	1.20000	1.20000	1.22000	1.36000	1.32000	1.36000	1.43300
Ennis	0.39480	1.30340	1.32000	1.32000	1.32000	1.36000	1.50000	1.46000	1.49000	1.59000
Ferris	0.54000	1.44000	1.50000	1.50000	1.50000	1.53000	1.53000	1.49000	1.49000	1.51000
Italy	0.46891	1.44000	1.50000	1.50000	1.50000	1.50000	1.50000	1.46470	1.56000	1.56000
Maypearl	0.47680	1.43540	1.43540	1.43540	1.58540	1.58540	1.58540	1.53000	1.53000	1.55000
Midlothian	0.66320	1.67440	1.72000	1.70000	0.17000	1.65870	1.64000	1.65990	1.70970	1.72000
Milford	0.45000	1.35860	1.35860	1.35860	1.35860	1.40860	1.45860	1.66120	1.66120	1.62398
Palmer	0.28000	1.18000	1.18000	1.25000	1.31705	1.39000	1.50000	1.40068	1.44650	1.56209
Red oak	0.78140	1.60000	1.60000	1.59000	1.57400	1.57000	1.57000	1.53800	1.53800	1.53000
Waxahachie	0.47000	1.37860	1.39050	1.44800	1.42010	1.41110	1.50110	1.45580	1.54670	1.68000
Ellis Co. Ed. District	0.90860	-	-	-	-	-	-	-	-	-

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

TAXING JURISDICTION	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
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	0.03000	0.00000
Fire District #4	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	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
Fire District #9	-	-	-	-	-	-	-	-	0.03000	0.03000
Fire District #10	-	-	-	-	-	-	-	-	0.03000	0.03000
EC Emergency	-	-	-	-	-	-	-	-	-	-
Service Dist #1									0.06300	0.06500
Service Dist #2										0.05000
Ellis Co.	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.06000	0.03000	0.03000
W C & ID										
Midlothian	0.26500	0.26500	0.26000	0.25500	0.25500	0.24000	0.22000	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, 2001**

<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	\$8,774,497	100.00%	\$8,774,497
Midlothian Water District	31,693,765	100.00%	31,693,765
CITIES:			
Bardwell	-	0.00%	-
Ennis	17,020,443	100.00%	17,020,443
Ferris	-	0.00%	-
Italy	1,140,000	100.00%	1,140,000
Maypearl	-	0.00%	-
Midlothian	12,308,515	100.00%	12,308,515
Milford	107,576	100.00%	107,576
Ovilla	490,000	100.00%	490,000
Palmer	-	0.00%	-
Red Oak	313,721	100.00%	313,721
Waxahachie	31,037,375	100.00%	31,037,375
COUNTY-LINE CITITES:			
Cedar Hill	17,870,499	0.61%	109,010
Glenn Heights	3,585,000	26.60%	953,610
Grand Prairie	79,676,100	100.00%	79,676,100
Mansfield	56,138,408	0.41%	230,167
SCHOOL DISTRICTS:			
Avalon ISD	-	0.00%	-
Italy ISD	2,000,000	100.00%	2,000,000
Maypearl ISD	6,649,996	100.00%	6,649,997
Midlothian ISD	57,245,979	100.00%	57,245,980
Palmer ISD	5,826,436	100.00%	5,826,436
Red Oak ISD	12,068,285	100.00%	12,068,285
Waxahachie ISD	56,040,830	100.00%	56,040,830
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	52,429,083	98.78%	51,789,448
Ferris ISD	1,608,452	96.62%	1,554,086
Frost ISD	1,200,000	6.44%	77,280
Milford ISD	607,692	84.19%	511,617
TOTAL NET OVERLAPPING DEBT			\$ 377,618,738
Ellis County			\$ 24,428,429

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>
1992	\$ 2,918,137,720	\$ 38,435,681	(b)
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)

(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
1992	86,009	\$3,663,700,370	\$5,833,243	\$18,546	\$5,814,697	0.16%	\$67.61
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

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>
1992	\$320,000	\$425,342	\$745,342	\$14,370,260	5.19%
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%

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

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

<u>Tax Year</u>	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Debt Service Fund</u>	<u>Permanent Improvement</u>	<u>Jury</u>	<u>Farm to Market</u>	<u>Total Tax Rate</u>
1992	\$0.18330	\$0.04630	\$0.02440	\$0.00090	\$0.00110	\$0.04730	\$0.30330
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	0.01716871	0.033337	0.0084879	0.000668	0.049400	0.351418

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

**ELLIS COUNTY, TEXAS
OFFICIALS' BONDS
SEPTEMBER 30, 2001**

<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, 2001
(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:	394
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/Ft. Worth Metroplex.

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) Population	(2) Per Capita Income	(3) Median Age	(1) Education Level in Years of Schooling	(4) School Enrollment	(2) Unemployment Rate
1992	88,087	\$17,088	31.3	12.5	18,267	7.7%
1993	90,204	18,012	31.6	12.5	18,706	6.9%
1994	92,113	18,826	31.9	12.6	19,101	6.0%
1995	94,223	19,781	32.2	12.7	19,539	6.0%
1996	97,054	20,843	32.6	12.7	20,126	5.4%
1997	103,000	21,796	32.8	12.7	21,359	4.9%
1998	103,000	24,307	32.9	12.8	22,670	3.2%
1999	105,000	24,876	33.0	12.9	22,910	2.6%
2000	111,360	25,114	33.1	12.9	23,105	4.4%
2001	111,360	27,316	33.2	12.9	24,645	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 nine months ended September 30, 2001 and have issued a report thereon dated March 13, 2002. 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 determining 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 13, 2002.

This report is intended solely for the information and use of management, Commissioners' Court and federal awarding agencies 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 13, 2002



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 nine months ended September 30, 2001. 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 nine months ended September 30, 2001.

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 is not intended to be and should not be used by anyone other than these specified parties.

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

March 13, 2002

ELLIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2001

<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:		
Purchase of Juvenile Service	16.540	\$ 10,209
Law Enforcement Task Force	16.579	<u>413,430</u>
Total U. S. Department of Health and Human Services		<u>423,639</u>
<u>U. S. Department of Housing and Urban Development:</u>		
Community Development Block Grant	14.228	<u>233,413</u>
Total U. S. Department of Housing and Urban Development		<u>233,413</u>
Total Expenditures		<u>\$ 657,052</u>

**ELLIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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

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	\$ -----