

ELLIS COUNTY, TEXAS
Comprehensive Annual Financial
Report

**For the Year Ended
September 30, 2004**

Prepared by: Ellis County Auditor's Office

**ELLIS COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 SEPTEMBER 30, 2004**

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INTRODUCTORY SECTION



ELLIS COUNTY AUDITOR'S OFFICE

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County Auditor

Audit Division

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April 25, 2005

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, 2004 is hereby submitted. These general purpose financial statements are the responsibility of the County's management. It is my belief that the data, as presented, is accurate in all material aspects; that it is presented in a manner to fairly set forth the financial position and results of operations of the County; and that all disclosures necessary to enable the readers to gain the maximum understanding of the County's financial affairs have been included.

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

In past years, Ellis County was required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1994 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. The County did not receive over \$350,000 in federal financial assistance in fiscal year 2004, therefore, they were not required to undergo an annual single audit, and therefore the compliance section has been omitted from this years presentation.

The County provides a full range of services authorized by statute. Such services include general governmental services such as recording and licensing, maintaining the county and district court systems, maintaining public facilities, ensuring public safety, maintaining public health and welfare, aiding conservation and maintaining county roads and bridges.

Economic Condition and Outlook

According to the North Central Texas Council of Governments, the estimated population of Ellis County is 129,250. This represents a 3.48% increase from January 1, 2003 through December 31, 2003. At the last official census, Ellis County experienced a 30.8% increase from 1990 to 2000. The most recent data from the US Census Bureau shows that of persons age 25+, 77.8% in Ellis County are high school graduates compared to the state rate of 75.7%. 17.1% hold a bachelor's degree or higher compared to the state rate of 23.2%. The mean travel time to work for workers age 16+ is 30.3 minutes compared to the 25.4 minutes for Texas. Residents are continuing to be drawn to the County due to the small, hometown values and relaxed atmosphere combined with the close proximity to the metroplex that the County offers.

The most recent estimates from the US Census Bureau show that the median household money income in Ellis County is \$50,350 compared to the state median of \$39,927. The per capita money income is \$20,212 compared to the state average of \$19,617. The home ownership rate in Ellis County is 76.2% compared to the state rate of 63.8%. In Ellis County, 8.6% of the population is below the poverty level compared to the state rate of 15.4%. The median value of owner-occupied housing units is \$91,400 compared to the median value in Texas of \$82,500. These statistics clearly show that the economic condition in Ellis County makes the area attractive.

Taxable property value increased from \$6,160,202,141 in 2002 to \$6,786,040,243 in 2003. Past aggressive tax abatement policies have begun to pay dividends for the taxing jurisdictions as evidenced by tax abatements declining from \$446,070,545 in 2002 to 396,832,668 in 2003, which contributed to the rise in taxable property value noted above.

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

Major Initiatives

Ellis County, because of its continued growth, is faced with many challenges in delivering services to its citizens, while maintaining a conservative financial approach. County administration has been committed to meeting increasing needs for services and facilities as well as making its revenue collection process more efficient. As part of this commitment to make services more accessible, the Commissioners Court has provided for a new financial accounting system, human resources system, and purchasing system, as well as new software systems for Justice Courts and Department of Development. The County believes that these new systems will better streamline its operations as well as make data and services more readily accessible to citizens. On facilities issues, the Commissioners Court has recently put a committee together to research the possibility of using the old County Farm land for County purposes. On revenue collection, the Court has entered into an agreement with a third party collection firm, to assist the County in collecting on outstanding fines. The County is currently considering accepting credit card payments as well, in an attempt to maximize its revenue collection and allow for a more convenient way for citizens to pay.

Financial Information

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

Budgeting

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

Budgeting Controls

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

Financial Administration

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

The County Auditor is the chief financial officer of the County and is responsible for substantially all County financial and accounting control functions. The Auditor's responsibilities include accounting, auditing, and financial operations. The Auditor also serves as the County Investment Officer. The Auditor does not have disbursement responsibilities.

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

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

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

Cash Management

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

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

Independent Audit

State statutes do not require an annual audit by independent, certified public accountants. However, the accounting firm of Patillo, Brown and Hill, L.L.P., was engaged by the County to perform an annual audit in accordance with local policy. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2004, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Ellis County, Texas' financial statements for the period ended September 30, 2004, are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ellis County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2003. This was the eighth consecutive year that this government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

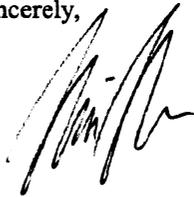
Acknowledgments

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Michael S. Navarro". The signature is stylized and cursive.

Michael S. Navarro, CPA, CIO
County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ellis County,
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2003

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.

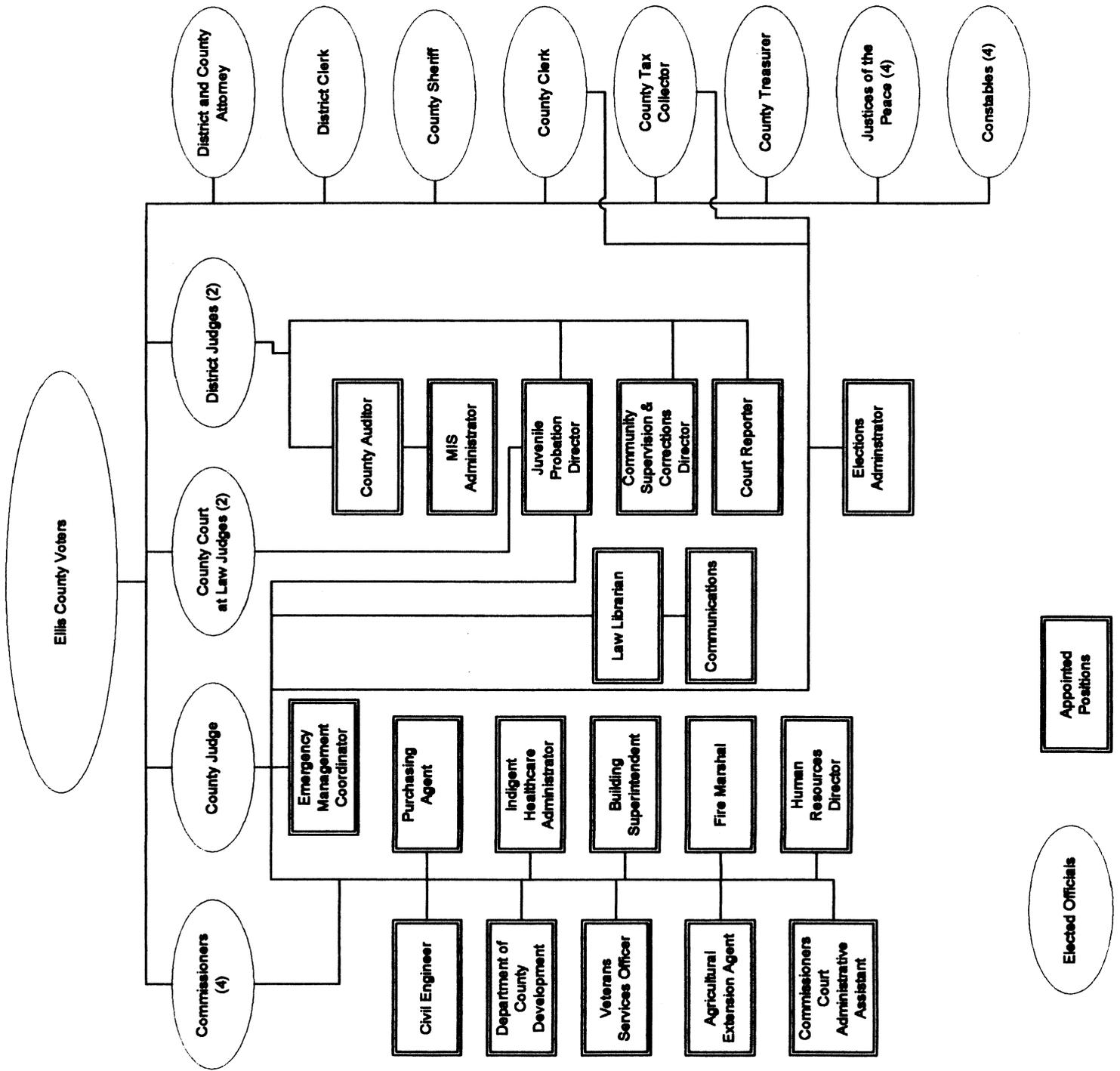


Nancy L. Zielle

President

Jeffrey R. Emswiler

Executive Director



DIRECTORY OF PUBLIC OFFICIALS

COMMISSIONERS COURT

COUNTY JUDGE

Chad Adams

COUNTY COMMISSIONERS

Precinct 1

Dennis Robinson

Precinct 2

Larry Jones

Precinct 3

Heath Sims

Precinct 4

Ron Brown

JUDICIAL

DISTRICT JUDGE

40th Judicial District

Gene Knize

378th Judicial District

Al Scoggins

COUNTY COURT AT LAW JUDGE I

Bob Carroll

COUNTY COURT AT LAW JUDGE II

Gene Calvert

JUSTICE OF THE PEACE

Precinct 1

Bill Woody

Precinct 2

Jackie Miller

Precinct 3

Curtis Polk

Precinct 4

Linda Sibley

LAW ENFORCEMENT AND LEGAL

SHERIFF

Ray Stewart

COUNTY ATTORNEY

Joe Grubbs

CONSTABLES

Precinct 1

Ben Fry

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

Ron Langenheder

TAX COLLECTOR

John Bridges

PURCHASING AGENT*

David Setzer

RECORDING OFFICIALS

DISTRICT CLERK

Billie Fuller

COUNTY CLERK

Cindy Polley

*Denotes appointed officials. All others are elected officials.

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas as of and for the year ended September 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Ellis County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas, as of September 30, 2003, and the respective changes in financial position thereof, and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2005, on our consideration of the Ellis County, Texas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

As described in Note 1, the County has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as of September 30, 2004.

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

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

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

March 4, 2005

Management's Discussion and Analysis

As management of Ellis County, we offer readers of Ellis County's financial statements this narrative overview and analysis of the financial activities of Ellis County for the fiscal year ended September 30, 2004. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v this report.

FINANCIAL HIGHLIGHTS

The assets of the Ellis County exceeded its liabilities at the close of the most recent fiscal year by \$30,535,212 (*net assets*). Of this amount, \$6,395,700 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net assets increased by \$582,433.
- As of the close of the current fiscal year, Ellis County's governmental funds reported combined ending fund balances of \$11,148,059, an increase of \$589,679 in comparison with the prior year. This was due to savings generated by the Indigent Health Care program that helped offset additional expenses such as the increase in court appointed attorneys expense. \$10,632,489 is *available for spending* at the government's discretion (*unreserved fund balance*) *within various restraints imposed by statutes*.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$5,186,051 and 23% of total General Fund expenditures.
- The Ellis County's total bonded debt decreased by \$1,094,260 (4.79%) during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The *statement of net assets* presents information on all of Ellis County's assets and liabilities with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Ellis County is improving or deteriorating.

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

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

The government-wide financial statements can be found on pages 11 – 12 of this report.

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

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

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

Ellis County maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other 42 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Ellis County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

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

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

The basic fiduciary fund financial statements can be found on page 16 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 – 34 of this report.

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

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 48 – 100 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Ellis County, assets exceeded liabilities by \$30,335,212 at the close of the most recent fiscal year.

Ellis County's investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding, is 61.85% of net assets. Ellis County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Ellis County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Ellis County's Net Assets

	Governmental Activities 2003
Current and other assets	\$ 15,867,225
Capital assets	40,029,231
Total assets	<u>55,896,456</u>
Long-term liabilities	22,638,489
Other liabilities	2,722,755
Total liabilities	<u>25,361,244</u>
Net assets:	
Invested in capital assets, net of related debt	18,885,572
Restricted	5,253,940
Unrestricted	<u>6,395,700</u>
Total net assets	<u>\$ 30,535,212</u>

An additional portion of Ellis County's net assets (17.21%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$6,395,700) may be used to meet the government's ongoing obligations to citizens and creditors.

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

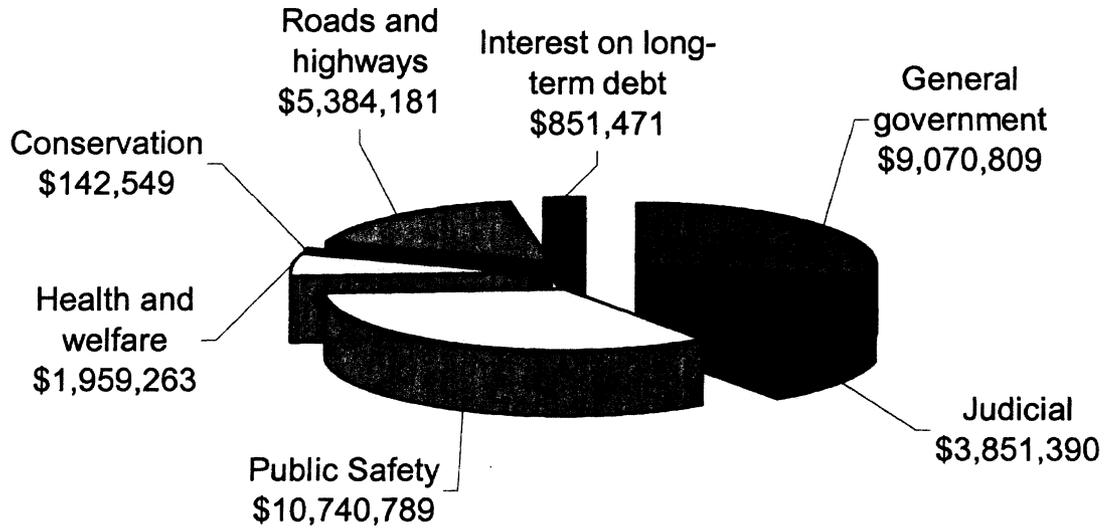
Governmental activities. Governmental activities increased Ellis County’s net assets by \$582,433, thereby accounting for 1.90% of the total net assets of Ellis County.

Ellis County’s Changes in Net Assets

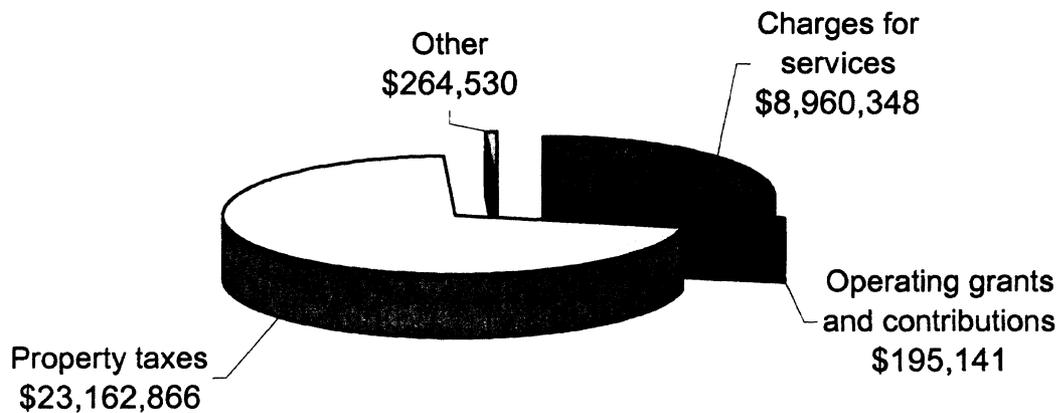
	Governmental Activities 2003
	<u>2003</u>
REVENUES	
Program revenues:	
Charges for services	\$ 8,960,348
Operating grants and contributions	195,141
General revenues:	
Property taxes	23,162,866
Investment earnings	187,035
Other taxes	<u>77,495</u>
Total Revenues	<u>32,582,885</u>
EXPENSES	
General government	9,070,809
Judicial	3,851,390
Public safety	10,740,789
Health and welfare	1,959,263
Conservation	142,549
Roads and highways	5,384,181
Interest on long-term debt	<u>851,471</u>
Total Expenses	<u>32,000,452</u>
INCREASE IN NET ASSETS	582,433
NET ASSETS, BEGINNING	<u>29,952,779</u>
NET ASSETS, ENDING	<u>\$ 30,535,212</u>

- Property taxes increased by \$2,346,786 (11.27%) during the year. This is the result of continued growth in the Ellis County property tax base.

Expenses by Classification



Revenues by Source



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental funds. The focus of Ellis County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Ellis County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Ellis County. At the end of the current fiscal year, unreserved total fund balance of the General Fund was \$5,168,051. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved total fund balance represents 23.35% of total General Fund expenditures.

The fund balance of Ellis County's General Fund increased by \$291,602 during the current fiscal year. Key factors in this growth are primarily due to savings in the Indigent Health Care program compared to the initial budget.

The Permanent Improvement fund balance increased by \$448,992. Key factors in this growth are primarily due to managements dedication to making funds available in case the County experiences future facility needs.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget was \$373,272 and can be briefly summarized as follows:

- The County increased the equipment expenditures of Emergency Management to allow for the purchase of homeland security equipment. This increase was funded by a grant.
- The County increased the amounts available to pay attorneys mandated by Texas State Senate Bill 7. A portion of this expense was offset by collections from defendants.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Ellis County's investment in capital assets for its governmental activities as of September 30, 2004, amount to \$40,029,231 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, roads, highways, and bridges.

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

	Governmental Activities <u>2003</u>
Land	\$ 6,596,384
Construction work in progress	9,179,091
Buildings and improvements	21,184,878
Machinery and equipment	<u>3,068,878</u>
Total	<u>\$ 40,029,231</u>

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

Long-term debt. At the end of the current fiscal year, Ellis County had total debt outstanding of \$21,738,143.

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

Certificates of Obligation:	
Bonds	\$ 4,270,000
Refunding Bonds 2002	<u>17,437,073</u>
Total	<u>\$ 21,707,073</u>

The County also had capital leases outstanding in the amount of \$31,070 and future benefits payable of \$900,346.

The County's overall debt decreased from the prior year. This was due to the regular principal payments. The decrease was made smaller by an increase in debt amounts as interest accrued on capital appreciation bonds held by the County in the amount of \$180,740.

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

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Continued population growth will have a positive economic impact on the next fiscal year.
- Estimated Revenue for fiscal year 2005 is \$24,710,532 for the General Fund, and estimated expenditures are \$24,710,532. There will be a decrease in the tax rate to \$.349999.

All of these factors were considered in preparing Ellis County's budget for the 2005 fiscal year.

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

ELLIS COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2004

	Primary Government
	Governmental Activities
ASSETS	
Cash and investments	\$ 12,954,941
Receivables, net of allowances for uncollectibles	
Taxes	1,309,552
Other	1,260,166
Due from other governments	342,566
Capital assets:	
Land	6,596,384
Buildings and improvements	37,411,573
Furniture and equipment	9,217,845
Construction in progress	9,179,091
Accumulated depreciation	(22,375,662)
Total capital assets, net of accumulated depreciation	40,029,231
 Total assets	 55,896,456
LIABILITIES	
Accounts payable	1,103,093
Accrued liabilities	851,435
Due to other governments	294,919
Accrued interest	473,308
Noncurrent liabilities:	
Due within one year	1,361,071
Due in more than one year	21,277,418
Total liabilities	25,361,244
NET ASSETS	
Invested in capital assets, net of related debt	18,885,572
Restricted for:	
Debt service	515,570
Capital projects	1,433,884
Other purposes	3,304,486
Unrestricted	6,395,700
 Total net assets	 \$ 30,535,212

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

ELLIS COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2004

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Assets
					Primary Governmental Activities
Primary Government:					
Governmental Activities:					
General government	\$ 9,070,809	\$ 3,956,295	\$ 54,672	\$ -	\$(5,059,842)
Judicial	3,851,390	2,105,947	(6,124)	-	(1,751,567)
Public safety	10,740,789	703,170	85,162	-	(9,952,457)
Health and welfare	1,959,263	-	-	-	(1,959,263)
Conservation	142,549	-	-	-	(142,549)
Roads and highways	5,384,181	2,194,936	61,431	-	(3,127,814)
Interest on long-term debt	851,471	-	-	-	(851,471)
Total governmental activities	<u>32,000,452</u>	<u>8,960,348</u>	<u>195,141</u>	<u>-</u>	<u>(22,844,963)</u>
Total primary government	<u>\$ 32,000,452</u>	<u>\$ 8,960,348</u>	<u>\$ 195,141</u>	<u>\$ -</u>	<u>\$(22,844,963)</u>

General Revenues:

Taxes:	
Property taxes, levied for general purposes	\$ 21,110,561
Property taxes, levied for debt service	2,052,305
Other taxes	77,495
Investment earnings	<u>187,035</u>
Total general revenues	<u>23,427,396</u>
Change in net assets	582,433
Net assets, beginning	27,187,947
Prior period adjustment	<u>2,764,832</u>
Net assets, ending	<u>\$ 30,535,212</u>

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

ELLIS COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2004

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 6,659,234	\$ 6,295,707	\$ 12,954,941
Receivables, net of allowances for uncollectibles:			
Taxes receivable	949,648	359,904	1,309,552
Accounts receivable	-	99,999	99,999
Due from other governments	342,566	-	342,566
Total assets	\$ 7,951,448	\$ 6,755,610	\$ 14,707,058
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 823,485	\$ 279,608	\$ 1,103,093
Accrued liabilities	715,345	136,090	851,435
Due to other governments	294,919	-	294,919
Deferred revenue	949,648	359,904	1,309,552
Total liabilities	2,783,397	775,602	3,558,999
Fund balances:			
Reserved for debt service	-	515,570	515,570
Unreserved, reported in:			
General fund	5,168,051	-	5,168,051
Capital projects	-	2,159,952	2,159,952
Special revenue funds	-	3,304,486	3,304,486
Total fund balances	5,168,051	5,980,008	11,148,059
Total liabilities and fund balances	\$ 7,951,448	\$ 6,755,610	\$ 14,707,058

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	40,029,231
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	1,819,778
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(22,461,856)
Net assets of governmental activities	\$ 30,535,212

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

ELLIS COUNTY, TEXAS

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

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Taxes	\$ 17,105,354	\$ 6,093,179	\$ 23,198,533
Intergovernmental	193,528	454,158	647,686
Licenses and permits	-	2,079,994	2,079,994
Fees of office	2,765,765	441,421	3,207,186
Fines and forfeitures	1,650,646	348,187	1,998,833
Interest earnings	114,009	79,693	193,702
Other	<u>597,948</u>	<u>363,375</u>	<u>961,323</u>
Total revenues	<u>22,427,250</u>	<u>9,860,007</u>	<u>32,287,257</u>
EXPENDITURES			
Current:			
General government	6,474,797	527,894	7,002,691
Judicial	3,130,454	695,270	3,825,724
Public safety	10,431,445	99,565	10,531,010
Health and welfare	1,956,403	-	1,956,403
Conservation	142,549	-	142,549
Roads and highways	-	4,984,460	4,984,460
Capital outlay	-	1,099,397	1,099,397
Debt service:			
Principal and interest	<u>-</u>	<u>2,155,344</u>	<u>2,155,344</u>
Total expenditures	<u>22,135,648</u>	<u>9,561,930</u>	<u>31,697,578</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>291,602</u>	<u>298,077</u>	<u>589,679</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	455,817	455,817
Transfers out	<u>-</u>	<u>(455,817)</u>	<u>(455,817)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	291,602	298,077	589,679
FUND BALANCES, BEGINNING	<u>4,876,449</u>	<u>5,681,931</u>	<u>10,558,380</u>
FUND BALANCES, ENDING	<u>\$ 5,168,051</u>	<u>\$ 5,980,008</u>	<u>\$ 11,148,059</u>

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

ELLIS COUNTY, TEXAS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

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

Net change in fund balances - total governmental funds (page 27)	\$ 589,679
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(1,517,445)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	295,628
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,462,491
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(247,920)
Change in net assets of governmental activities (pages 24 - 25)	<u>\$ 582,433</u>

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

ELLIS COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 31, 2004

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ <u>9,771,398</u>
Total assets	\$ <u>9,771,398</u>
LIABILITIES	
Due to other agencies and individuals	\$ <u>9,771,398</u>
Total liabilities	\$ <u>9,771,398</u>

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

NOTES TO FINANCIAL STATEMENTS

ELLIS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Implementation of New Accounting Pronouncement

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

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

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The County implemented the general provisions of the statement in the previous year and plans to retroactively report infrastructure by fiscal year 2007.

(continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenue, fines and fees are reported separately from business-type activities, which rely primarily on fees and charges from services provided for support. Ellis County has no business type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue.

The fund financial statements provide information about the County's funds. The emphasis of fund financial statements is on major governmental and non-major governmental funds each displayed in a separate column.

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

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

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

(continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The government has the following major governmental funds:

The ***General Fund*** is the primary operating fund to the County. All general tax revenues and other receipts that are not allocated by law, by budget or by contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund. This is considered the major governmental fund of the County. All remaining governmental and fiduciary funds are aggregated and reported as nonmajor funds.

Additionally, the government reports the following fund types:

Governmental Funds:

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

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

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

Fiduciary Funds:

Trust and Agency Funds – ***Trust and Agency Funds*** account for assets held by the County in a trustee, custodian, or agent capacity. The Trust Funds are accounted for in essentially the same manner as governmental funds. The Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

(continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

E. Assets, Liabilities and Net Assets or Equity

Deposits and Investments

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

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

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

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

(continued)

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

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

Receivables and Payables (Continued)

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to 25 percent of outstanding property taxes at September 30, 2004.

Capital Assets

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

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

GASB Statement 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and is first required for the fiscal year ending in 2007. The County has implemented the general provisions of GASB Statement No. 34 in the current year and hopes to implement the retroactive infrastructure provisions in future fiscal years.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Improvements	20-50
Equipment	5-20
Infrastructure (streets and drainage)	35-50

Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide financial statements.

(continued)

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

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

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. The government has no business-type activities.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

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

Net Assets

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

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in the General, Special Revenue and Capital Projects Funds. At the end of September 30, 2004, encumbrances lapsed and were subject to reappropriation in the budget of the subsequent year.

(continued)

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

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

Insurance

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

2. **RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains, “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$(22,638,489) difference are as follows:

Capital Leases, Tax Anticipation Notes, and Certificates of Obligation	\$(21,447,332)
Accreted interest payable	(290,811)
Compensated absences	(900,346)
Net adjustment to decrease <i>fund balance - total governmental funds</i> to arrive at <i>net assets - governmental activities</i>	\$(<u>22,638,489</u>)

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

The governmental fund statement of revenue, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental fund* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$(1,517,445) difference are as follows:

(continued)

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

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

Capital outlay	\$ 490,194
Depreciation expense	(2,007,639)

Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$(1,517,445)
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Another element of that reconciliation states, "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. The details of this \$1,462,491 difference are as follows:

Capital lease and bond payments	\$ 1,462,491
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	\$ 1,462,491

3. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Budgetary Information

Annual budgets, as required by state statute, are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except the Trust and Agency Funds. All annual appropriations lapse at year-end.

The government's department heads may make transfers of appropriations within a department. Transfers of appropriation between departments require the approval of the governing council. The legal level of control is exercised at the fund level. State law provides that amendments approved by the Commissioners' Court may be made to the original budget provided that funds are available for the added disbursements. The original approved budget is issued in a separate report. Reported budgeted amounts reflect the budget as originally adopted and all budget amendments approved by the Commissioners' Court.

4. DETAILED NOTES ON ALL FUNDS

Deposits

At September 30, 2004, the carrying amount of the County's deposits was \$8,960,643. The bank balance was covered by collateral held by the Federal Reserve under the County's depository name pledged to the County.

Investments

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

The County's investments are categorized in the following schedule to give an indication of the level of risk assumed by the County at September 30, 2004. The three categories of risk include:

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

(continued)

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

Investments (Continued)

	<u>Carrying Amount</u>
General Fund	
Lone Star Pool	\$ 1,241,212
Investors' Cash Trust - MMM	155,996
Provident Inst. Funds - MMM	49,605
MBIA - Investment Pool	2,654,490
Merrill Lynch - Institutional Fund MM	8,327
TEXSTAR	500,373
Comerica Bank - MM	759,519
Total general fund	<u>5,369,522</u>
Nonmajor Funds	
Lone Star Pool	2,866,622
Investors' Cash Trust - MMM	2,037,425
Comerica Bank - MM	517,138
Comerica Bank - Certificate of Deposit	400,000
Provident Inst. Funds - MMM	520,760
Total nonmajor funds	<u>6,341,945</u>
Agency Funds	
Lone Star Pool	1,052,459
MBIA - Investment Pool	20,367
Investors Cash Trust - MMM	981,403
Total Agency Funds	<u>2,054,229</u>
Totals	
Certificates of Deposit	Category 2 400,000
Investments Not Subject to Categorization	
Investments Pools/MM	<u>13,365,696</u>
Totals	<u>\$ 13,765,696</u>

Property Tax

Property taxes attach as liens on property as of January 1. Taxes are levied on October 1, are due by January 31 and become delinquent on February 1. County property tax revenues are recognized when levied to the extent that they result in available spendable resources. The County is permitted by 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, 2004, was \$.351300 per \$100 of assessed valuation.

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Property Tax (Continued)

- (1) The County's Tax Collector acts as an agent in the billing and collecting of taxes for other taxing authorities. These transactions are recorded in an agency account.
- (2) The tax rates for the County, computed per \$100 from the present taxable assessed valuation of \$6,785,308,096 for 2003, which funds 2004 is as follows:

General Maintenance and Operations Rate:		
Interest and Sinking (Debt Rate)		0.029974
Operations Rate		0.284670
Farm to Market Rate		<u>0.036656</u>
Total Tax Rate		<u>0.351300</u>

Receivables

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

	General	Nonmajor Funds	Total
Receivables:			
Taxes	\$ 1,266,198	\$ 458,825	\$ 1,725,023
Due from County officials	342,566	78,238	420,804
Intergovernmental	-	21,761	21,761
Gross receivables	1,608,764	558,824	2,167,588
Less: allowance for uncollectibles	316,550	98,921	415,471
Net Total Receivables	\$ 1,292,214	\$ 459,903	\$ 1,752,117

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

(continued)

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

Receivables (Continued)

	<u>Unavailable</u>	<u>Total</u>
General fund:		
Delinquent property taxes receivable	\$ 949,648	\$ 949,648
Nonmajor funds:		
Delinquent property taxes receivable	<u>359,904</u>	<u>359,904</u>
 Governmental Funds	 <u>\$ 1,309,552</u>	 <u>\$ 1,309,552</u>

Capital Assets

Capital asset activity for the year ended September 30, 2004, was as follows:

	<u>Beginning Balance After Prior Period Adjustment</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Government Activities:				
Capital assets, not being depreciated:				
Land	\$ 6,596,384	\$ -	\$ -	\$ 6,596,384
Construction work in progress	<u>9,179,091</u>	<u>-</u>	<u>-</u>	<u>9,179,091</u>
Total capital assets not being depreciated	<u>15,775,475</u>	<u>-</u>	<u>-</u>	<u>15,775,475</u>
Capital assets, being depreciated:				
Buildings and improvements	37,411,573	-	-	37,411,573
Machinery and equipment	<u>8,867,787</u>	<u>490,194</u>	<u>140,136</u>	<u>9,217,845</u>
Total capital assets being depreciated	<u>46,279,360</u>	<u>490,194</u>	<u>140,136</u>	<u>46,629,418</u>
Less accumulated depreciation:				
Buildings and improvements	14,981,699	1,244,996	-	16,226,695
Machinery and equipment	<u>5,404,102</u>	<u>604,729</u>	<u>(140,136)</u>	<u>6,148,967</u>
Total accumulated depreciation	<u>20,385,801</u>	<u>1,849,725</u>	<u>(140,136)</u>	<u>22,375,662</u>
Total capital assets, being depreciated, net	<u>25,893,559</u>	<u>(1,359,531)</u>	<u>280,272</u>	<u>24,253,756</u>
Governmental activities capital assets, net	<u>\$ 41,669,034</u>	<u>\$ (1,359,531)</u>	<u>\$ 280,272</u>	<u>\$ 40,029,231</u>

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Capital Assets (Continued)

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

Governmental Activities:	
General government	\$ 816,140
Judicial	9,748
Public safety	461,121
Health and welfare	2,860
Roads and highways	<u>559,856</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,849,725</u>

Interfund Receivables, Payables and Transfers

Interfund Transfers:

<u>Transfer from</u>	<u>Transfer to</u>	<u>Amount</u>	<u>Reason</u>
Capital Projects	Permanent Improvement	\$ 355,817	Cover expenditures
FM Pct. #2	Road & Bridge Pct. #2	50,000	Cover expenditures
FM Pct. #1	Road & Bridge Pct. #1	<u>50,000</u>	Cover expenditures
Total		<u>\$ 455,817</u>	

Long-term Debt

Long-term Debt Walkforward

	<u>Payable Amounts Outstanding 10/01/02</u>	<u>Issued</u>	<u>Retired</u>	<u>Accretion</u>	<u>Outstanding 09/31/03</u>
General Obligation Bonds	\$ 4,640,000	\$ -	\$ 370,000	\$ -	\$ 4,270,000
Tax Notes, 2002	905,000	-	905,000	-	-
Refunding Bonds	17,256,333	-	-	180,740	17,437,073
Capital Leases	256,736	-	225,666	-	31,070
Compensated Absences	<u>787,762</u>	<u>2,857,341</u>	<u>2,744,757</u>	<u>-</u>	<u>900,346</u>
Totals	<u>\$ 23,845,831</u>	<u>\$ 2,857,341</u>	<u>\$ 4,245,423</u>	<u>\$ 180,740</u>	<u>\$ 22,638,489</u>

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt (Continued)

A summary of the changes in long-term debt for the year ended September 30, 2004, is as follows:

Description	Interest Rate Payable	Amounts Original Issue	Interest Current Year	Payable Amounts Outstanding 10/1/03	Issued	Retired	Accretion on Bonds	Outstanding 9/30/04	Amounts Due Within One Year
General Obligation, Bonds, 1998	4.0-6.0%	\$ 5,000,000	\$ 216,448	\$ 4,640,000	\$ -	\$ 370,000	\$ -	\$ 4,270,000	\$ -
Tax Notes Series 1999	3.6-4.35%								
General Obligation Refunding Bonds, Series 2002	3-5.56%	18,000,000	18,100	905,000	-	905,000	-	-	390,000
		17,146,262	<u>586,481</u>	<u>17,256,333</u>	<u>-</u>	<u>-</u>	<u>180,740</u>	<u>17,437,073</u>	<u>940,000</u>
Totals			<u>\$ 821,029</u>	<u>\$ 22,801,333</u>	<u>\$ -</u>	<u>\$ 1,275,000</u>	<u>\$ 180,740</u>	<u>\$ 21,707,073</u>	<u>\$ 1,330,000</u>

Capital Leases

The County has entered into capital lease agreements for certain vehicles and road construction equipment. These assets, with a recorded value of \$31,070 are included as vehicles and equipment inventory of the County. The lease agreements are classified as capital leases because title passes to the County at the end of the lease terms.

The present value of future minimum capital lease payments at September 30, 2004, is as follows:

<u>Year</u>	<u>Total Requirements</u>
2005	\$ 32,841
Total minimum lease payments	\$ 32,841
Less: Amount representing interest Present value of net future minimum lease payments	<u>(1,771)</u>
	<u>\$ 31,070</u>

Bonds

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

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Long-term Debt (Continued)

Bonds (Continued)

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

Year Ended August 31,	General Obligations		Total Requirements
	Principal	Interest	
2005	\$ 1,330,000	\$ 766,629	\$ 170,248
2006	1,385,000	710,847	166,209
2007	1,445,000	650,947	167,040
2008	1,505,000	590,841	162,739
2009	1,570,000	527,942	2,097,942
2010-2014	8,950,000	1,539,387	10,489,387
2015-2019	<u>5,522,073</u>	<u>3,696,143</u>	<u>9,218,216</u>
Total	<u>\$ 21,707,073</u>	<u>\$ 8,482,736</u>	<u>\$ 30,189,809</u>

Accretion on Premium Compound Interest Bonds

A portion of the bonds sold in the Series 2002 refunding bond issue was premium compound interest bonds. These obligations have par values of \$3,181,262 and maturity values of \$7,030,000. The interest on these obligations will be paid upon maturity in the fiscal years ending September 30, 2019. The accreted values of these bonds at September 30, 2004, are approximately \$290,811. Accordingly, accretion on these bonds of approximately \$180,740 has been recorded in the current year.

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

Other Information

Risk Management

Ellis County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, errors and omissions and personnel risks which relate to workers' compensation. The County carries commercial insurance in order to manage the above listed risks. Amounts of coverage for the above types of risk have not been subject to a significant reduction in the past year. The amounts of settlements have not exceeded insurance coverage for the past three fiscal years.

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Other Information (Continued)

Health Care Coverage

During the year ended September 30, 2004, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed 100% of the premium for each employee to the Plan. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid to a Health Maintenance Organization. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement. The contract between the County and the licensed insurer is renewable, and terms of coverage and contribution costs are included in the contractual provisions.

Latest financial statements for the self-insurance fund are available for the year ended September 30, 2004, have been filed with the Texas State Board of Insurance, Austin, Texas, and are public records.

Litigation

Various claims and lawsuits are pending against the County. The evaluation of County management is that any liability to the County relating to such claims and lawsuits will not have a material impact on the County's financial position. Historically, the County has not incurred significant losses from claims or lawsuits which arise during the ordinary course of business.

Grants

The County has received Federal and State financial assistance in the form of grants and entitlements that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of County management such disallowance, if any, will not be significant to the County's financial position.

Retirement Plan

Plan Description

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

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Retirement Plan (Continued)

Plan Description (Continued)

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

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 8.90% for calendar year 2004. The contribution rate payable by employee members is the rate of 7.00% 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, 2004, the annual pension cost for the TCDRS plan for its employees was \$2,206,716 and the actual contributions were \$2,206,716

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, 2001, the basis for determining the contribution rate for calendar year 2004. The December 31, 2003 actuarial valuation is the most recent valuation.

(continued)

4. DETAILED NOTES ON ALL FUNDS (Continued)

Retirement Plan (Continued)

Annual Pension Cost (Continued)

Actuarial Valuation Information

Actuarial Valuation Date	12/31/01	12/31/02	12/31/03
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 (1)	8.00%	8.00%	8.00%
Projected salary increases (1)	5.5%	5.5%	5.5%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

(1) includes inflation at the stated rate

Trend Information

For the Retirement Plan for the Employees of Ellis County

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/03	\$ 2,206,716	100%	\$ -
12/31/02	1,839,085	100%	-
12/31/01	1,002,532	100%	-

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

<u>Year</u>	<u>Actuarial Value of Assets (a)</u>	<u>Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (1) (c)</u>	<u>Percentage of Covered Payroll ((b-a)/c)</u>
12/31/01	\$ 14,980,994	\$ 16,494,238	\$ 1,513,244	90.82%	\$ 10,085,419	15.00%
12/31/02	16,834,407	20,311,343	3,476,936	82.88%	12,150,215	28.61%
12/31/03	19,367,285	22,876,874	3,509,588	84.65%	13,189,443	26.61%

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

REQUIRED SUPPLEMENTARY INFORMATION

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem tax	\$ 17,106,369	\$ 17,106,369	\$ 17,027,859	\$(78,510)
Mixed drink tax	65,000	65,000	77,495	12,495
Total taxes	<u>17,171,369</u>	<u>17,171,369</u>	<u>17,105,354</u>	<u>(66,015)</u>
Intergovernmental:				
State - hazardous waste fees	150,000	150,000	146,446	(3,554)
Other	-	99,000	47,082	(51,918)
Total intergovernmental	<u>150,000</u>	<u>249,000</u>	<u>193,528</u>	<u>(55,472)</u>
Fees of Office:				
District clerk	279,780	279,780	263,782	(15,998)
County clerk	750,000	750,000	811,985	61,985
Sheriff	254,300	265,634	209,607	(56,027)
County attorney	32,850	32,850	50,812	17,962
Tax collector	530,000	532,750	551,313	18,563
County court-at-law	74,000	74,000	103,952	29,952
County judge	500	500	-	(500)
Treasurer	100	100	30	(70)
Justice of the peace, precinct #1	72,300	72,300	50,600	(21,700)
Justice of the peace, precinct #2	50,875	50,875	45,623	(5,252)
Justice of the peace, precinct #3	15,700	15,700	12,242	(3,458)
Justice of the peace, precinct #4	21,200	21,200	35,294	14,094
Constable, precinct #1	50,000	50,000	59,749	9,749
Constable, precinct #2	68,000	68,000	78,619	10,619
Constable, precinct #3	13,700	13,700	13,816	116
Constable, precinct #4	34,700	34,700	44,958	10,258
Elections	1,650	1,650	2,042	392
Public works administration	195,050	195,050	431,341	236,291
Total fees of office	<u>2,444,705</u>	<u>2,458,789</u>	<u>2,765,765</u>	<u>306,976</u>
Fines and forfeitures	<u>1,535,050</u>	<u>1,657,405</u>	<u>1,650,646</u>	<u>(6,759)</u>
Interest earnings	<u>175,000</u>	<u>175,000</u>	<u>114,009</u>	<u>(60,991)</u>
Miscellaneous:				
Jail pay phone commission	168,000	168,000	87,526	(80,474)
Miscellaneous	569,996	540,496	510,422	(30,074)
Total miscellaneous	<u>737,996</u>	<u>708,496</u>	<u>597,948</u>	<u>(110,548)</u>
Total revenues	<u>\$ 22,214,120</u>	<u>\$ 22,420,059</u>	<u>\$ 22,427,250</u>	<u>\$ 7,191</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
GENERAL GOVERNMENT				
County Clerk:				
Salaries	\$ 401,490	\$ 399,624	\$ 387,590	\$ 12,034
Benefits	151,195	153,061	153,061	-
Supplies	22,000	20,000	19,234	766
Capital outlay	1,500	4,500	3,481	1,019
Other	24,230	23,230	21,285	1,945
Total county clerk	<u>600,415</u>	<u>600,415</u>	<u>584,651</u>	<u>15,764</u>
County Judge:				
Salaries	107,056	105,723	105,682	41
Benefits	28,209	30,842	30,842	-
Supplies	3,500	2,615	3,288	(673)
Capital outlay	2,000	2,180	2,178	2
Other	12,531	17,673	16,952	721
Total County Judge	<u>153,296</u>	<u>159,033</u>	<u>158,942</u>	<u>91</u>
Juvenile Services:				
Salaries	172,551	162,679	109,568	53,111
Benefits	106,253	166,351	166,351	-
Supplies	4,000	5,499	5,431	68
Capital outlay	2,600	442	442	-
Other	40,750	40,417	40,423	(6)
Juvenile detention service	203,000	306,043	306,019	24
Nonresidential	21,000	38,424	38,418	6
Total Juvenile Services	<u>550,154</u>	<u>719,855</u>	<u>666,652</u>	<u>53,203</u>
Department of Development:				
Salaries	276,436	280,415	280,351	64
Benefits	95,398	97,019	97,019	-
Supplies	3,500	3,500	2,448	1,052
Capital outlay	11,000	13,800	13,764	36
Other	12,015	8,515	6,094	2,421
Automobile	10,550	13,750	12,111	1,639
Total Department of Development	<u>\$ 408,899</u>	<u>\$ 416,999</u>	<u>\$ 411,787</u>	<u>\$ 5,212</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Veterans Services:				
Salaries	\$ 13,374	\$ 13,246	\$ 13,245	\$ 1
Benefits	2,496	2,649	2,649	-
Other	1,475	1,475	912	563
Total Veterans Services	<u>17,345</u>	<u>17,370</u>	<u>16,806</u>	<u>564</u>
Commissioners' Court:				
Salaries	273,638	279,168	270,888	8,280
Benefits	70,010	73,780	73,780	-
Other	3,150	3,150	4,786	(1,636)
Total Commissioners' Court	<u>346,798</u>	<u>356,098</u>	<u>349,454</u>	<u>6,644</u>
Communications:				
Salaries	27,600	28,032	28,032	-
Benefits	4,637	5,064	5,028	36
Postage	100,000	97,500	97,454	46
Other	920	4,780	4,862	(82)
Total Communications	<u>133,157</u>	<u>135,376</u>	<u>135,376</u>	<u>-</u>
Community Supervision/Corrections:				
Capital outlay	1,000	1,000	-	1,000
Utilities	1,100	1,100	356	744
Total Community Supervision/Correction:	<u>2,100</u>	<u>2,100</u>	<u>356</u>	<u>1,744</u>
Nondepartmental:				
Payroll insurance expense	425,000	273,474	272,501	973
Other	500,710	394,117	383,190	10,927
Organizational dues/subscriptions	335,000	337,000	334,409	2,591
Comprehensive insurance	300,000	300,000	290,029	9,971
Insurance deductible	20,000	-	-	-
Tax appraisal fee	206,300	208,800	208,676	124
Legal/professional fees	82,000	316,500	312,615	3,885
Lawsuit settlement	25,000	-	-	-
Total Nondepartmental	<u>\$ 1,894,010</u>	<u>\$ 1,829,891</u>	<u>\$ 1,801,420</u>	<u>\$ 28,471</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Purchasing:				
Salaries	\$ 77,102	\$ 85,664	\$ 84,824	\$ 840
Benefits	22,907	27,134	26,576	558
Capital outlay - for all departments	1,200	1,200	290	910
Other	<u>35,302</u>	<u>35,302</u>	<u>25,820</u>	<u>9,482</u>
Total Purchasing	<u>136,511</u>	<u>149,300</u>	<u>137,510</u>	<u>11,790</u>
Elections:				
Salaries	120,590	111,590	110,284	1,306
Benefits	43,132	43,132	42,808	324
Capital outlay	500	700	660	40
Election workers salaries/benefits	7,500	7,300	5,282	2,018
Other	<u>66,350</u>	<u>75,350</u>	<u>66,677</u>	<u>8,673</u>
Total Elections	<u>238,072</u>	<u>238,072</u>	<u>225,711</u>	<u>12,361</u>
County Auditor:				
Salaries	247,427	249,874	249,840	34
Benefits	70,542	73,895	73,895	-
Supplies	4,988	6,669	6,843	(174)
Capital outlay	4,682	3,532	3,103	429
Other	<u>12,655</u>	<u>12,500</u>	<u>11,295</u>	<u>1,205</u>
Total County Auditor	<u>340,294</u>	<u>346,470</u>	<u>344,976</u>	<u>1,494</u>
Tax Assessor/Collector:				
Salaries	452,848	448,595	444,761	3,834
Benefits	168,822	173,075	173,075	-
Supplies	14,600	15,823	15,576	247
Other	6,300	3,357	3,295	62
Telephone	11,800	10,702	10,702	-
Postage	43,000	43,092	43,092	-
Computer	41,600	47,870	47,870	-
Capital outlay	<u>1,700</u>	<u>906</u>	<u>706</u>	<u>200</u>
Total Tax Assessor/Collector	<u>\$ 740,670</u>	<u>\$ 743,420</u>	<u>\$ 739,077</u>	<u>\$ 4,343</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
GENERAL GOVERNMENT (Continued)				
Treasurer:				
Salaries	\$ 77,146	\$ 74,571	\$ 70,053	\$ 4,518
Benefits	22,949	22,949	22,368	581
Other	14,208	11,870	9,113	2,757
Capital outlay	6,960	6,960	6,465	495
Total Treasurer	121,263	116,350	107,999	8,351
Courthouse/Office Building:				
Salaries	140,059	140,059	135,690	4,369
Benefits	56,980	56,980	56,741	239
Supplies	11,100	11,100	9,309	1,791
Capital outlay	2,000	2,000	1,725	275
Other	27,725	27,725	21,024	6,701
Utilities	189,500	235,500	235,484	16
Telephone	70,000	70,000	79,263	(9,263)
Repairs and maintenance	75,000	93,493	88,701	4,792
Total Courthouse/Office Buildings	572,364	636,857	627,937	8,920
Engineering:				
Salaries	74,970	75,094	75,094	-
Benefits	17,021	17,957	17,951	6
Supplies	550	3,300	2,246	1,054
Capital outlay	1,950	2,950	2,907	43
Other	3,950	1,200	1,335	(135)
Utilities	1,098	1,223	2,125	(902)
Total Engineering	99,539	101,724	101,658	66
Human Resources:				
Salaries	42,723	42,438	41,769	669
Benefits	12,167	12,452	12,452	-
Supplies	1,200	2,199	2,200	(1)
Capital outlay	3,550	3,550	3,473	77
Other	3,300	1,501	1,327	174
Utilities	200	200	57	143
Repairs and maintenance	2,500	3,300	3,207	93
Total Human Resources	65,640	65,640	64,485	1,155
 Total General Government	 \$ 6,420,527	 \$ 6,634,970	 \$ 6,474,797	 \$ 160,173

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL				
40th Judicial District Judge:				
Salaries	\$ 82,828	\$ 88,677	\$ 88,677	\$ -
Benefits	24,908	26,064	25,976	88
Supplies	3,000	5,800	4,954	846
Capital outlay	8,500	5,500	2,375	3,125
Other	<u>16,400</u>	<u>16,200</u>	<u>8,261</u>	<u>7,939</u>
Total 40th Judicial District Judge	<u>135,636</u>	<u>142,241</u>	<u>130,243</u>	<u>11,998</u>
378th Judicial District Judge:				
Salaries	30,664	30,664	30,664	-
Benefits	11,078	11,515	11,496	19
Supplies	3,000	3,000	573	2,427
Capital outlay	6,500	6,063	3,207	2,856
Other	<u>13,400</u>	<u>13,400</u>	<u>5,463</u>	<u>7,937</u>
Total 378th Judicial District Judge	<u>64,642</u>	<u>64,642</u>	<u>51,403</u>	<u>13,239</u>
District Clerk:				
Salaries	284,921	284,698	274,832	9,866
Benefits	103,097	103,320	103,320	-
Supplies	9,900	9,696	11,628	(1,932)
Capital outlay	2,300	2,300	-	2,300
Other	<u>17,700</u>	<u>17,904</u>	<u>13,264</u>	<u>4,640</u>
Total District Clerk	<u>417,918</u>	<u>417,918</u>	<u>403,044</u>	<u>14,874</u>
County Court-At-Law:				
Salaries	136,399	136,407	136,407	-
Benefits	31,935	33,777	33,762	15
Capital outlay	4,500	4,454	4,275	179
Other	<u>18,031</u>	<u>18,077</u>	<u>17,765</u>	<u>312</u>
Total County Court-At-Law	<u>\$ 190,865</u>	<u>\$ 192,715</u>	<u>\$ 192,209</u>	<u>\$ 506</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
County Court-At-Law #2:				
Salaries	\$ 188,563	\$ 192,047	\$ 192,004	\$ 43
Benefits	39,786	42,813	42,813	-
Other	10,825	9,325	8,369	956
Utilities	656	756	747	9
Supplies	8,200	3,889	3,874	15
Capital outlay	3,000	1,500	610	890
Repairs and maintenance	2,000	2,000	1,478	522
Total County Court-At-Law #2	<u>253,030</u>	<u>252,330</u>	<u>249,895</u>	<u>2,435</u>
Justice of the Peace #1:				
Salaries	110,350	111,199	111,198	1
Benefits	34,581	34,742	34,742	-
Capital outlay	1,100	3,100	790	2,310
Other	15,950	13,950	11,756	2,194
Total Justice of the Peace #1	<u>161,981</u>	<u>162,991</u>	<u>158,486</u>	<u>4,505</u>
Justice of the Peace #2:				
Salaries	110,350	109,255	108,607	648
Benefits	34,167	35,262	35,262	-
Capital outlay	900	600	-	600
Other	16,480	17,280	16,545	735
Total Justice of the Peace #2	<u>161,897</u>	<u>162,397</u>	<u>160,414</u>	<u>1,983</u>
Justice of the Peace #3:				
Salaries	84,319	85,150	85,148	2
Benefits	24,925	25,925	25,864	61
Capital outlay	1,000	1,950	1,614	336
Other	10,596	9,646	8,894	752
Total Justice of the Peace #3	<u>\$ 120,840</u>	<u>\$ 122,671</u>	<u>\$ 121,520</u>	<u>\$ 1,151</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
JUDICIAL (Continued)				
Justice of the Peace #4:				
Salaries	\$ 84,319	\$ 88,219	\$ 88,155	\$ 64
Benefits	25,478	27,378	27,222	156
Capital outlay	1,000	771	617	154
Other	<u>16,800</u>	<u>17,443</u>	<u>17,325</u>	<u>118</u>
Total Justice of the Peace #4	<u>127,597</u>	<u>133,811</u>	<u>133,319</u>	<u>492</u>
 Court Reporter:				
Other	<u>60,000</u>	<u>104,150</u>	<u>104,121</u>	<u>29</u>
Total Court Reporter	<u>60,000</u>	<u>104,150</u>	<u>104,121</u>	<u>29</u>
 County and District Attorney:				
Salaries	932,676	992,676	970,376	22,300
Benefits	301,367	324,247	323,526	721
Supplies	14,000	16,276	16,275	1
Capital outlay	2,000	2,338	2,338	-
Other	<u>107,992</u>	<u>113,443</u>	<u>113,285</u>	<u>158</u>
Total County and District Attorney	<u>1,358,035</u>	<u>1,448,980</u>	<u>1,425,800</u>	<u>23,180</u>
 Total Judicial	<u>3,052,441</u>	<u>3,204,846</u>	<u>3,130,454</u>	<u>74,392</u>
 PUBLIC SAFETY				
Sheriff:				
Salaries	3,054,271	3,004,475	3,004,412	63
Benefits	1,005,031	1,057,527	1,057,527	-
Supplies	25,000	25,000	22,325	2,675
Capital outlay	44,500	42,920	29,266	13,654
Other	122,250	131,484	132,583	(1,099)
Telephone	46,000	84,500	83,876	624
Automobile purchases/expenses	<u>272,500</u>	<u>559,880</u>	<u>558,717</u>	<u>1,163</u>
Total Sheriff	<u>\$ 4,569,552</u>	<u>\$ 4,905,786</u>	<u>\$ 4,888,706</u>	<u>\$ 17,080</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
PUBLIC SAFETY (Continued)				
Highway Patrol:				
Salaries	\$ 53,067	\$ 53,071	\$ 53,071	\$ -
Benefits	20,481	21,092	21,088	4
Supplies	2,780	3,880	3,922	(42)
Capital outlay	4,030	2,480	2,466	14
Other	<u>8,233</u>	<u>8,833</u>	<u>8,066</u>	<u>767</u>
Total Highway Patrol	<u>88,591</u>	<u>89,356</u>	<u>88,613</u>	<u>743</u>
Constable #1:				
Salaries	40,511	40,808	40,808	-
Benefits	11,697	12,312	12,311	1
Capital outlay	2,500	-	-	-
Other	8,400	13,990	11,610	2,380
Automobile	<u>18,900</u>	<u>14,410</u>	<u>14,342</u>	<u>68</u>
Total Constable #1	<u>82,008</u>	<u>81,520</u>	<u>79,071</u>	<u>2,449</u>
Constable #2:				
Salaries	82,343	82,545	80,175	2,370
Benefits	18,475	18,273	18,273	-
Capital outlay	1,700	8,840	8,699	141
Other	6,600	5,585	5,269	316
Automobile	<u>21,250</u>	<u>15,125</u>	<u>14,899</u>	<u>226</u>
Total Constable #2	<u>130,368</u>	<u>130,368</u>	<u>127,315</u>	<u>3,053</u>
Constable #3:				
Salaries	39,911	39,911	39,908	3
Benefits	11,606	12,166	12,136	30
Capital outlay	700	900	793	107
Other	4,455	4,355	4,512	(157)
Automobile	<u>15,800</u>	<u>15,140</u>	<u>13,862</u>	<u>1,278</u>
Total Constable #3	<u>\$ 72,472</u>	<u>\$ 72,472</u>	<u>\$ 71,211</u>	<u>\$ 1,261</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
PUBLIC SAFETY (Continued)				
Constable #4:				
Salaries	\$ 40,211	\$ 40,258	\$ 40,258	\$ -
Benefits	11,652	12,218	12,178	40
Capital outlay	2,050	3,650	3,648	2
Other	4,650	7,455	7,342	113
Automobile	19,050	15,674	15,634	40
Total Constable #4	<u>77,613</u>	<u>79,255</u>	<u>79,060</u>	<u>195</u>
Emergency Management::				
Salaries	41,437	58,437	58,385	52
Benefits	11,974	15,165	15,124	41
Capital outlay	2,100	3,827	3,583	244
Other	8,998	108,198	80,674	27,524
Automobile	2,850	3,250	2,882	368
Total Emergency Management	<u>67,359</u>	<u>188,877</u>	<u>160,648</u>	<u>28,229</u>
Jail				
Salaries	2,853,350	2,566,473	2,565,658	815
Benefits	953,264	923,021	923,021	-
Utilities	230,000	260,000	303,703	(43,703)
Repairs	77,000	62,500	55,353	7,147
Supplies	90,000	1,000,056	979,014	21,042
Capital outlay	8,000	21,400	21,190	210
Other	899,356	110,000	88,882	21,118
Total Jail	<u>5,110,970</u>	<u>4,943,450</u>	<u>4,936,821</u>	<u>6,629</u>
Total Public Safety	<u>10,198,933</u>	<u>10,491,084</u>	<u>10,431,445</u>	<u>59,639</u>
HEALTH AND WELFARE				
Indigent Health Care:				
Salaries	65,235	64,942	64,923	19
Benefits	21,777	22,670	22,670	-
Capital outlay	-	730	725	5
Other	20,159	21,429	20,916	513
Indigent care - medical	1,350,000	546,550	546,549	1
Total Indigent Health Care	<u>\$ 1,457,171</u>	<u>\$ 656,321</u>	<u>\$ 655,783</u>	<u>\$ 538</u>

(continued)

ELLIS COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued)				
HEALTH AND WELFARE (Continued)				
Mental Health/Juvenile Expense:				
Other	\$ 15,000	\$ 15,900	\$ 15,876	\$ 24
Total Mental Health/Juvenile Expenses	<u>15,000</u>	<u>15,900</u>	<u>15,876</u>	<u>24</u>
Mental Health Center:				
Other	72,157	74,418	(74,418)	148,836
Total Mental Health Center	<u>72,157</u>	<u>74,418</u>	<u>(74,418)</u>	<u>148,836</u>
Pauper:				
Other	14,700	24,726	24,726	-
Legal and professional fees	832,500	1,334,436	1,334,436	-
Total Pauper	<u>847,200</u>	<u>1,359,162</u>	<u>1,359,162</u>	<u>-</u>
Total Health and Welfare	<u>2,391,528</u>	<u>2,105,801</u>	<u>1,956,403</u>	<u>149,398</u>
CONSERVATION				
Agricultural Extension Service:				
Salaries	88,316	86,466	85,644	822
Benefits	38,011	34,311	32,682	1,629
Supplies	4,739	5,289	5,186	103
Capital outlay	3,500	9,200	6,550	2,650
Other	11,800	11,100	9,911	1,189
Auto	2,125	2,125	1,790	335
Telephone	2,200	2,200	786	1,414
Total Agricultural Extension Service	<u>150,691</u>	<u>150,691</u>	<u>142,549</u>	<u>8,142</u>
Total Conservation	<u>150,691</u>	<u>150,691</u>	<u>142,549</u>	<u>8,142</u>
Total Expenditures	<u>22,214,120</u>	<u>22,587,392</u>	<u>22,135,648</u>	<u>451,744</u>
NET CHANGE IN FUND BALANCES	-	(167,333)	291,602	458,935
FUND BALANCES, BEGINNING	<u>4,876,449</u>	<u>4,876,449</u>	<u>4,876,449</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 4,876,449</u>	<u>\$ 4,709,116</u>	<u>\$ 5,168,051</u>	<u>\$ 458,935</u>

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

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

SPECIAL REVENUE FUNDS

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

ROAD AND BRIDGE FUNDS

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

FARM TO MARKET FUNDS

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

LATERAL ROADS

This fund is used to account for state funding and expenditures relating to maintenance of lateral roads.

DISTRICT CLERK ARCHIVES

This fund is used to account for the receipt of archives fees from district court cases. Receipts are restricted to expenditures relating to the maintenance of district clerk records.

JUSTICE COURT TECHNOLOGY FUND

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

JURY FUND

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

LAW LIBRARY FUND

This fund is used to account for the receipt of law library fees collected by the County and District Clerks. Receipts are restricted to payment of the cost of maintaining the law library.

DISTRICT ATTORNEY HOT CHECK

This fund is used to account for fees collected by the District Attorney under the "Hot Check" statute. Expenditures from this fund shall be at the sole discretion of the District Attorney and may be used only to defray the salaries and expenses of their office.

DISTRICT ATTORNEY SEIZURE FUND

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

DISTRICT ATTORNEY FORFEITURE FUND

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

SHERIFF SEIZURE FUND

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

SHERIFF DRUG FORFEITURE FUND

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

SPECIAL REVENUE FUNDS

(Continued)

CONSTABLE FORFEITURE FUND

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

RECORDS MANAGEMENT FUND

This fund is used to account for the cost of records management in the County Clerk's office. Funding is from records management fees charged on transactions in the County Clerk's Office.

GENERAL RECORDS MANAGEMENT PRESERVATION FUND

This fund is used to account for cost of records management for general County records. Funding is from fees charged for County transactions.

COURTHOUSE SECURITY FUND

This fund is used to account for costs relating to security for County offices. Funding is from fees charged for County transactions.

LAW ENFORCEMENT TASK FORCE FUND

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

GRAFFITI FUND

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

SOLID WASTE GRANT FUND

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

FAMILY CONNECTIONS FUND

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

LAW ENFORCEMENT BLOCK FUND

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

VOLUNTEER GUARDIANSHIP GRANT FUND

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

CPS MEDIATION PROJECT FUND

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

SPECIAL REVENUE FUNDS

(Continued)

JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

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

ARCHIVES MANAGEMENT

This fund is used to account for the receipt of archives fees from county court cases. Expenditures are restricted to items related to the maintenance of county clerk records.

SHERIFF FEDERAL FORFEITURE

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

DEBT SERVICE FUNDS

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUNDS

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

RIGHT-OF-WAY AVAILABLE FUND

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

ROAD DISTRICT #1 AVAILABLE FUND

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

ROAD DISTRICT #5 AVAILABLE FUND

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

ROAD DISTRICT #16 AVAILABLE FUND

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

PERMANENT IMPROVEMENT FUND

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

CAPITAL PROJECTS FUND

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

TAN PROJECTS FUND

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

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ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2004

	Special Revenue				
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1
ASSETS					
Cash and investments	\$ 68,720	\$ 97,451	\$ 188,881	\$ 450,779	\$ 444,182
Taxes receivable	11,557	20,014	20,014	11,557	39,975
Accounts receivable	<u>13,150</u>	<u>13,092</u>	<u>20,098</u>	<u>12,893</u>	<u>701</u>
Total assets	<u>\$ 93,427</u>	<u>\$ 130,557</u>	<u>\$ 228,993</u>	<u>\$ 475,229</u>	<u>\$ 484,858</u>
LIABILITIES					
Accounts payable	\$ 69	\$ 1,122	\$ 7,282	\$ 10,234	\$ 34,350
Accrued liabilities	29,615	38,234	33,316	25,063	-
Deferred revenue	<u>11,557</u>	<u>20,014</u>	<u>20,014</u>	<u>11,557</u>	<u>39,975</u>
Total liabilities	<u>41,241</u>	<u>59,370</u>	<u>60,612</u>	<u>46,854</u>	<u>74,325</u>
FUND BALANCES					
Reserved for debt service	-	-	-	-	-
Unreserved, undesignated	<u>52,186</u>	<u>71,187</u>	<u>168,381</u>	<u>428,375</u>	<u>410,533</u>
Total fund balances	<u>52,186</u>	<u>71,187</u>	<u>168,381</u>	<u>428,375</u>	<u>410,533</u>
Total liabilities and fund balances	<u>\$ 93,427</u>	<u>\$ 130,557</u>	<u>\$ 228,993</u>	<u>\$ 475,229</u>	<u>\$ 484,858</u>

Special Revenue

Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure
\$ 229,479	\$ 448,689	\$ 139,139	\$ 285	\$ 6,435	\$ 43,311	\$ -	\$ 70,034	\$ 17,993	\$ 125,607
39,975	39,975	39,975	-	-	-	1,973	-	-	-
<u>701</u>	<u>701</u>	<u>1,241</u>	<u>-</u>	<u>230</u>	<u>2,630</u>	<u>125</u>	<u>1,729</u>	<u>7</u>	<u>28</u>
<u>\$ 270,155</u>	<u>\$ 489,365</u>	<u>\$ 180,355</u>	<u>\$ 285</u>	<u>\$ 6,665</u>	<u>\$ 45,941</u>	<u>\$ 2,098</u>	<u>\$ 71,763</u>	<u>\$ 18,000</u>	<u>\$ 125,635</u>
\$ 21,102	\$ 45,747	\$ 19,373	\$ -	\$ -	\$ 1,339	\$ 125	\$ 8,238	\$ -	\$ 79,681
-	-	-	-	-	-	-	-	-	-
<u>39,975</u>	<u>39,975</u>	<u>39,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,973</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>61,077</u>	<u>85,722</u>	<u>59,348</u>	<u>-</u>	<u>-</u>	<u>1,339</u>	<u>2,098</u>	<u>8,238</u>	<u>-</u>	<u>79,681</u>
-	-	-	-	-	-	-	-	-	-
<u>209,078</u>	<u>403,643</u>	<u>121,007</u>	<u>285</u>	<u>6,665</u>	<u>44,602</u>	<u>-</u>	<u>63,525</u>	<u>18,000</u>	<u>45,954</u>
<u>209,078</u>	<u>403,643</u>	<u>121,007</u>	<u>285</u>	<u>6,665</u>	<u>44,602</u>	<u>-</u>	<u>63,525</u>	<u>18,000</u>	<u>45,954</u>
<u>\$ 270,155</u>	<u>\$ 489,365</u>	<u>\$ 180,355</u>	<u>\$ 285</u>	<u>\$ 6,665</u>	<u>\$ 45,941</u>	<u>\$ 2,098</u>	<u>\$ 71,763</u>	<u>\$ 18,000</u>	<u>\$ 125,635</u>

(continued)

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2004

	<u>Special Revenue</u>				
	<u>District Attorney Forfeiture</u>	<u>Sheriff Seizure</u>	<u>Sheriff Forfeiture</u>	<u>Constable Precinct #1 Forfeiture</u>	<u>Constable Precinct #2 Forfeiture</u>
ASSETS					
Cash and investments	\$ 464,034	\$ 136,915	\$ 170,395	\$ 228	\$ 2,183
Taxes receivable	-	-	-	-	-
Accounts receivable	-	22	107	2	-
Total assets	<u>\$ 464,034</u>	<u>\$ 136,937</u>	<u>\$ 170,502</u>	<u>\$ 230</u>	<u>\$ 2,183</u>
LIABILITIES					
Accounts payable	\$ 5,465	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	4,877	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>10,342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Reserved for debt service	-	-	-	-	-
Unreserved, undesignated	453,692	136,937	170,502	230	2,183
Total fund balances	<u>453,692</u>	<u>136,937</u>	<u>170,502</u>	<u>230</u>	<u>2,183</u>
Total liabilities and fund balances	<u>\$ 464,034</u>	<u>\$ 136,937</u>	<u>\$ 170,502</u>	<u>\$ 230</u>	<u>\$ 2,183</u>

Special Revenue

Constable Precinct #4 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Law Enforcement Task Force	Graffiti	Solid Waste	Family Connections	Law Enforcement Block Fund
\$ 99	\$ 119,919	\$ 182,645	\$ 40,477	\$ 69	\$ 20	\$ -	\$ -	\$ 17,350
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>1,915</u>	<u>1,246</u>	<u>2,937</u>	<u>-</u>	<u>-</u>	<u>11,012</u>	<u>-</u>	<u>-</u>
<u>\$ 99</u>	<u>\$ 121,834</u>	<u>\$ 183,891</u>	<u>\$ 43,414</u>	<u>\$ 69</u>	<u>\$ 20</u>	<u>\$ 11,012</u>	<u>\$ -</u>	<u>\$ 17,350</u>
\$ -	\$ 2,162	\$ -	\$ -	\$ -	\$ -	\$ 10,833	\$ -	\$ -
-	1,670	-	3,315	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>3,832</u>	<u>-</u>	<u>3,315</u>	<u>-</u>	<u>-</u>	<u>10,833</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>99</u>	<u>118,002</u>	<u>183,891</u>	<u>40,099</u>	<u>69</u>	<u>20</u>	<u>179</u>	<u>-</u>	<u>17,350</u>
<u>99</u>	<u>118,002</u>	<u>183,891</u>	<u>40,099</u>	<u>69</u>	<u>20</u>	<u>179</u>	<u>-</u>	<u>17,350</u>
<u>\$ 99</u>	<u>\$ 121,834</u>	<u>\$ 183,891</u>	<u>\$ 43,414</u>	<u>\$ 69</u>	<u>\$ 20</u>	<u>\$ 11,012</u>	<u>\$ -</u>	<u>\$ 17,350</u>

(continued)

ELLIS COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
(Continued)
SEPTEMBER 30, 2004

	Special Revenue				
	Volunteer Guardianship Grant	CPS Mediation Project	Juvenile Accountability Grant	Archives Management	Sheriff Federal Forfeiture
ASSETS					
Cash and investments	\$ -	\$ -	\$ -	\$ 125,910	\$ 10,032
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	10,749	1,870	-
Total assets	\$ -	\$ -	\$ 10,749	\$ 127,780	\$ 10,032
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 10,749	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	-	-	10,749	-	-
FUND BALANCES					
Reserved for debt service	-	-	-	-	-
Unreserved, undesignated	-	-	-	127,780	10,032
Total fund balances	-	-	-	127,780	10,032
Total liabilities and fund balances	\$ -	\$ -	\$ 10,749	\$ 127,780	\$ 10,032

Capital Projects

Debt Service	Right of Way	Road District #1	Road District #5	Road District #16	Permanent Improvement	Capital Projects	TAN Projects	Totals
\$ 513,605	\$ 100,402	\$ 1,092,474	\$ 85,547	\$ 155,461	\$ 746,957	\$ -	\$ -	\$ 6,295,707
109,519	-	-	-	-	25,370	-	-	359,904
<u>2,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>527</u>	<u>-</u>	<u>-</u>	<u>99,999</u>
<u>\$ 625,410</u>	<u>\$ 100,402</u>	<u>\$ 1,092,474</u>	<u>\$ 85,547</u>	<u>\$ 155,461</u>	<u>\$ 772,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,755,610</u>
\$ 321	\$ -	\$ -	\$ -	\$ -	\$ 21,416	\$ -	\$ -	\$ 279,608
-	-	-	-	-	-	-	-	136,090
<u>109,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,370</u>	<u>-</u>	<u>-</u>	<u>359,904</u>
<u>109,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,786</u>	<u>-</u>	<u>-</u>	<u>775,602</u>
515,570	-	-	-	-	-	-	-	515,570
-	100,402	1,092,474	85,547	155,461	726,068	-	-	5,464,438
<u>515,570</u>	<u>100,402</u>	<u>1,092,474</u>	<u>85,547</u>	<u>155,461</u>	<u>726,068</u>	<u>-</u>	<u>-</u>	<u>5,980,008</u>
<u>\$ 625,410</u>	<u>\$ 100,402</u>	<u>\$ 1,092,474</u>	<u>\$ 85,547</u>	<u>\$ 155,461</u>	<u>\$ 772,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,755,610</u>

ELLIS COUNTY, TEXAS

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

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Special Revenue				
	Road and Bridge #1	Road and Bridge #2	Road and Bridge #3	Road and Bridge #4	Farm to Market #1
REVENUES					
Taxes	\$ 187,622	\$ 375,242	\$ 375,247	\$ 187,618	\$ 600,270
Intergovernmental	3,293	9,937	7,000	68,876	-
Auto registration	519,790	520,623	519,790	519,791	-
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	497	491	1,499	1,523	3,728
Other	1,152	21,909	2,391	384	-
Total revenues	<u>712,354</u>	<u>928,202</u>	<u>905,927</u>	<u>778,192</u>	<u>603,998</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Roads and highways	731,086	912,898	860,617	570,041	388,955
Capital outlay	-	-	-	-	-
Debt service:					
Principal and interest	-	-	-	-	-
Total expenditures	<u>731,086</u>	<u>912,898</u>	<u>860,617</u>	<u>570,041</u>	<u>388,955</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,732)</u>	<u>15,304</u>	<u>45,310</u>	<u>208,151</u>	<u>215,043</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	50,000	50,000	-	-	-
Transfers out	-	-	-	-	(50,000)
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCES	31,268	65,304	45,310	208,151	165,043
FUND BALANCES, BEGINNING	<u>20,918</u>	<u>5,883</u>	<u>123,071</u>	<u>220,224</u>	<u>245,490</u>
FUND BALANCES, ENDING	<u>\$ 52,186</u>	<u>\$ 71,187</u>	<u>\$ 168,381</u>	<u>\$ 428,375</u>	<u>\$ 410,533</u>

Special Revenue

Farm to Market #2	Farm to Market #3	Farm to Market #4	Lateral Road	District Clerk Archives	Justice Court Technology Fund	Jury	Law Library	District Attorney Hot Check	District Attorney Seizure
\$ 600,270	\$ 600,270	\$ 600,270	\$ -	\$ -	\$ -	\$ 35,525	\$ -	\$ -	\$ -
-	-	-	61,431	-	-	-	-	-	-
-	-	-	-	-	36,318	-	-	59,369	-
-	-	-	-	-	-	-	-	-	146,791
1,803	4,706	2,244	203	6,665	355	453	325	288	1,853
-	-	-	-	-	-	4,164	108,394	-	-
<u>602,073</u>	<u>604,976</u>	<u>602,514</u>	<u>61,634</u>	<u>6,665</u>	<u>36,673</u>	<u>40,142</u>	<u>108,719</u>	<u>59,657</u>	<u>148,644</u>
-	-	-	-	-	26,921	-	-	-	-
-	-	-	-	-	-	61,213	81,666	66,757	307,395
-	-	-	-	-	-	-	-	-	-
331,528	595,254	532,649	61,432	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>59,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>390,736</u>	<u>595,254</u>	<u>532,649</u>	<u>61,432</u>	<u>-</u>	<u>26,921</u>	<u>61,213</u>	<u>81,666</u>	<u>66,757</u>	<u>307,395</u>
<u>211,337</u>	<u>9,722</u>	<u>69,865</u>	<u>202</u>	<u>6,665</u>	<u>9,752</u>	<u>(21,071)</u>	<u>27,053</u>	<u>(7,100)</u>	<u>(158,751)</u>
-	-	-	-	-	-	-	-	-	-
(50,000)	-	-	-	-	-	-	-	-	-
(50,000)	-	-	-	-	-	-	-	-	-
161,337	9,722	69,865	202	6,665	9,752	(21,071)	27,053	(7,100)	(158,751)
<u>47,741</u>	<u>393,921</u>	<u>51,142</u>	<u>83</u>	<u>-</u>	<u>34,850</u>	<u>21,071</u>	<u>36,472</u>	<u>25,100</u>	<u>204,705</u>
<u>\$ 209,078</u>	<u>\$ 403,643</u>	<u>\$ 121,007</u>	<u>\$ 285</u>	<u>\$ 6,665</u>	<u>\$ 44,602</u>	<u>\$ -</u>	<u>\$ 63,525</u>	<u>\$ 18,000</u>	<u>\$ 45,954</u>

(continued)

ELLIS COUNTY, TEXAS

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Special Revenue				
	District Attorney Forfeiture	Sheriff Seizure	Sheriff Forfeiture	Constable Precinct #1 Forfeiture	Constable Precinct #2 Forfeiture
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Auto registration	-	-	-	-	-
Fees of office	-	-	-	-	-
Fines and forfeitures	85,517	-	115,879	-	-
Interest earnings	4,775	1,080	760	14	7
Other	-	22,666	-	-	-
Total revenues	<u>90,292</u>	<u>23,746</u>	<u>116,639</u>	<u>14</u>	<u>7</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	178,239	-	-	-	-
Public safety	-	6,494	-	848	-
Roads and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal and interest	-	-	-	-	-
Total expenditures	<u>178,239</u>	<u>6,494</u>	<u>-</u>	<u>848</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(87,947)</u>	<u>17,252</u>	<u>116,639</u>	<u>(834)</u>	<u>7</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(87,947)</u>	<u>17,252</u>	<u>116,639</u>	<u>(834)</u>	<u>7</u>
FUND BALANCES, BEGINNING	<u>541,639</u>	<u>119,685</u>	<u>53,863</u>	<u>1,064</u>	<u>2,176</u>
FUND BALANCES, ENDING	<u>\$ 453,692</u>	<u>\$ 136,937</u>	<u>\$ 170,502</u>	<u>\$ 230</u>	<u>\$ 2,183</u>

Special Revenue

Constable Precinct #4 Forfeiture	Records Management	General Record Management Preservation	Courthouse Security	Law Enforcement Task Force	Graffiti	Solid Waste	Family Connections	Law Enforcement Block Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	32,672	2,375	17,029
-	-	-	-	-	-	-	-	-
-	206,549	48,503	90,682	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1	1,206	1,940	7	-	-	-	-	135
-	-	-	-	-	-	-	-	-
<u>1</u>	<u>207,755</u>	<u>50,443</u>	<u>90,689</u>	<u>-</u>	<u>-</u>	<u>32,672</u>	<u>2,375</u>	<u>17,164</u>
-	226,798	70,520	56,935	-	-	32,682	2,375	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	13,585
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>226,798</u>	<u>70,520</u>	<u>56,935</u>	<u>-</u>	<u>-</u>	<u>32,682</u>	<u>2,375</u>	<u>13,585</u>
<u>1</u>	<u>(19,043)</u>	<u>(20,077)</u>	<u>33,754</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>3,579</u>
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1	(19,043)	(20,077)	33,754	-	-	(10)	-	3,579
<u>98</u>	<u>137,045</u>	<u>203,968</u>	<u>6,345</u>	<u>69</u>	<u>20</u>	<u>189</u>	<u>-</u>	<u>13,771</u>
<u>\$ 99</u>	<u>\$ 118,002</u>	<u>\$ 183,891</u>	<u>\$ 40,099</u>	<u>\$ 69</u>	<u>\$ 20</u>	<u>\$ 179</u>	<u>\$ -</u>	<u>\$ 17,350</u>

(continued)

ELLIS COUNTY, TEXAS

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

NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Special Revenue				
	Volunteer Guardianship Grant	CPS Mediation Project	Juvenile Accountability Grant	Archives Management	Sheriff Federal Forfeiture
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	994	14,110	5,515	-	88,654
Auto registration	-	-	-	-	-
Fees of office	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Interest earnings	-	-	-	-	16
Other	-	-	-	201,320	-
Total revenues	<u>994</u>	<u>14,110</u>	<u>5,515</u>	<u>201,320</u>	<u>88,670</u>
EXPENDITURES					
General government	18,583	14,110	5,430	73,540	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	78,638
Roads and highways	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal and interest	-	-	-	-	-
Total expenditures	<u>18,583</u>	<u>14,110</u>	<u>5,430</u>	<u>73,540</u>	<u>78,638</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(17,589)</u>	<u>-</u>	<u>85</u>	<u>127,780</u>	<u>10,032</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(17,589)</u>	<u>-</u>	<u>85</u>	<u>127,780</u>	<u>10,032</u>
FUND BALANCES, BEGINNING	<u>17,589</u>	<u>-</u>	<u>(85)</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,780</u>	<u>\$ 10,032</u>

Capital Projects

<u>Debt Service</u>	<u>Right of Way</u>	<u>Road District #1</u>	<u>Road District #5</u>	<u>Road District #16</u>	<u>Permanent Improvement</u>	<u>Capital Projects</u>	<u>TAN Projects</u>	<u>Totals</u>
\$ 2,074,066	\$ -	\$ -	\$ -	\$ -	\$ 456,779	\$ -	\$ -	\$ 6,093,179
-	-	-	-	-	142,272	-	-	454,158
-	-	-	-	-	-	-	-	2,079,994
-	-	-	-	-	-	-	-	441,421
-	-	-	-	-	-	-	-	348,187
8,768	1,014	18,849	869	1,524	8,281	-	3,814	79,693
-	-	-	-	-	995	-	-	363,375
<u>2,082,834</u>	<u>1,014</u>	<u>18,849</u>	<u>869</u>	<u>1,524</u>	<u>608,327</u>	<u>-</u>	<u>3,814</u>	<u>9,860,007</u>
-	-	-	-	-	-	-	-	527,894
-	-	-	-	-	-	-	-	695,270
-	-	-	-	-	-	-	-	99,565
-	-	-	-	-	-	-	-	4,984,460
-	-	-	-	-	515,152	962	583,283	1,099,397
<u>2,096,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,155,344</u>
<u>2,096,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>515,152</u>	<u>962</u>	<u>583,283</u>	<u>9,561,930</u>
(13,302)	1,014	18,849	869	1,524	93,175	(962)	(579,469)	298,077
-	-	-	-	-	355,817	-	-	455,817
-	-	-	-	-	-	(355,817)	-	(455,817)
-	-	-	-	-	355,817	(355,817)	-	-
(13,302)	1,014	18,849	869	1,524	448,992	(356,779)	(579,469)	298,077
<u>528,872</u>	<u>99,388</u>	<u>1,073,625</u>	<u>84,678</u>	<u>153,937</u>	<u>277,076</u>	<u>356,779</u>	<u>579,469</u>	<u>5,681,931</u>
<u>\$ 515,570</u>	<u>\$ 100,402</u>	<u>\$ 1,092,474</u>	<u>\$ 85,547</u>	<u>\$ 155,461</u>	<u>\$ 726,068</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,980,008</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #1

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 208,000	\$ 187,622	\$(20,378)
Intergovernmental	2,300	3,293	993
License and permits	492,200	519,790	27,590
Interest earnings	1,500	497	(1,003)
Other	-	1,152	1,152
Total revenues	<u>704,000</u>	<u>712,354</u>	<u>8,354</u>
EXPENDITURES			
Roads and highways:			
Salaries	497,780	490,061	7,719
Benefits	177,050	176,689	361
Capital outlay	-	-	-
Other	100,088	64,336	35,752
Total expenditures	<u>774,918</u>	<u>731,086</u>	<u>43,832</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(70,918)</u>	<u>(18,732)</u>	<u>(35,478)</u>
OTHER FINANCING USES			
Transfers in	50,000	50,000	100,000
Total other financing uses	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCES	<u>(20,918)</u>	<u>31,268</u>	<u>52,186</u>
FUND BALANCES, BEGINNING	<u>20,918</u>	<u>20,918</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 52,186</u>	<u>\$ 52,186</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #2

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 361,000	\$ 375,242	\$ 14,242
Intergovernmental	10,000	9,937	(63)
License and permits	492,200	520,623	28,423
Interest earnings	2,500	491	(2,009)
Other	<u>31,909</u>	<u>21,909</u>	<u>(10,000)</u>
Total revenues	<u>897,609</u>	<u>928,202</u>	<u>30,593</u>
EXPENDITURES			
Roads and highways:			
Salaries	616,684	615,998	686
Benefits	222,880	222,880	-
Other	112,675	74,020	38,655
Capital outlay	<u>350</u>	<u>-</u>	<u>350</u>
Total expenditures	<u>952,589</u>	<u>912,898</u>	<u>39,691</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			
	<u>(54,980)</u>	<u>15,304</u>	<u>(9,098)</u>
OTHER FINANCING USES			
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
Total other financing uses	<u>50,000</u>	<u>50,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCES			
	<u>(4,980)</u>	<u>65,304</u>	<u>70,284</u>
FUND BALANCES, BEGINNING			
	<u>5,883</u>	<u>5,883</u>	<u>-</u>
FUND BALANCES, ENDING			
	<u>\$ 903</u>	<u>\$ 71,187</u>	<u>\$ 70,284</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #3

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 361,000	\$ 375,247	\$ 14,247
Intergovernmental	15,000	7,000	(8,000)
License and permits	542,200	519,790	(22,410)
Interest earnings	2,500	1,499	(1,001)
Other	<u>50,172</u>	<u>2,391</u>	<u>(47,781)</u>
Total revenues	<u>970,872</u>	<u>905,927</u>	<u>(64,945)</u>
EXPENDITURES			
Roads and highways:			
Salaries	540,122	530,877	9,245
Benefits	198,050	168,344	29,706
Other	227,700	158,002	69,698
Road repairs and materials	<u>5,000</u>	<u>3,394</u>	<u>1,606</u>
Total expenditures	<u>970,872</u>	<u>860,617</u>	<u>110,255</u>
NET CHANGE IN FUND BALANCES	-	45,310	45,310
FUND BALANCES, BEGINNING	<u>123,071</u>	<u>123,071</u>	-
FUND BALANCES, ENDING	<u>\$ 123,071</u>	<u>\$ 168,381</u>	<u>\$ 45,310</u>

ELLIS COUNTY, TEXAS

ROAD AND BRIDGE FUND, PRECINCT #4

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Road and bridge taxes	\$ 208,000	\$ 187,618	\$(20,382)
Intergovernmental	7,000	68,876	61,876
License and permits	542,200	519,791	(22,409)
Interest earnings	2,500	1,523	(977)
Other	-	384	384
Total revenues	<u>759,700</u>	<u>778,192</u>	<u>18,492</u>
EXPENDITURES			
Roads and highways:			
Salaries	453,432	355,655	97,777
Benefits	164,123	125,343	38,780
Contract labor	34,750	5,104	29,646
Capital outlay	75,000	2,250	72,750
Other	152,137	73,229	78,908
Road repairs and materials	<u>100,480</u>	<u>8,460</u>	<u>92,020</u>
Total expenditures	<u>979,922</u>	<u>570,041</u>	<u>409,881</u>
NET CHANGE IN FUND BALANCES	(220,222)	208,151	428,373
FUND BALANCES, BEGINNING	<u>220,224</u>	<u>220,224</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2</u>	<u>\$ 428,375</u>	<u>\$ 428,373</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #1

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Farm to market taxes	\$ 600,442	\$ 600,270	\$(172)
Interest earnings	<u>3,000</u>	<u>3,728</u>	<u>728</u>
Total revenues	<u>603,442</u>	<u>603,998</u>	<u>556</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	71,988	54,856	17,132
Other	276,990	38,772	238,218
Road repairs and materials	399,954	295,327	104,627
Bridge repairs	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>798,932</u>	<u>388,955</u>	<u>409,977</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(195,490)</u>	<u>215,043</u>	<u>410,533</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(245,490)</u>	<u>165,043</u>	<u>410,533</u>
FUND BALANCES, BEGINNING	<u>245,490</u>	<u>245,490</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 410,533</u>	<u>\$ 410,533</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #2

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 600,442	\$ 600,270	\$(172)
Interest earnings	3,000	1,803	(1,197)
Other	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Total revenues	<u>643,442</u>	<u>602,073</u>	<u>(41,369)</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	26,200	25,673	527
Contract labor	23,000	9,350	13,650
Other	148,800	106,156	42,644
Road repairs and materials	277,000	190,349	86,651
Bridge repairs	<u>59,234</u>	<u>-</u>	<u>59,234</u>
Total roads and highways	<u>534,234</u>	<u>331,528</u>	<u>202,706</u>
Debt service:			
Principal and interest	<u>59,208</u>	<u>59,208</u>	<u>-</u>
Total expenditures	<u>593,442</u>	<u>390,736</u>	<u>202,706</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>50,000</u>	<u>211,337</u>	<u>161,337</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	161,337	161,337
FUND BALANCES, BEGINNING	<u>47,741</u>	<u>47,741</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 47,741</u>	<u>\$ 209,078</u>	<u>\$ 161,337</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #3

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 600,442	\$ 600,270	\$(172)
Interest earnings	6,000	4,706	(1,294)
Other	<u>304,283</u>	<u>-</u>	<u>(304,283)</u>
Total revenues	<u>910,725</u>	<u>604,976</u>	<u>(305,749)</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	25,000	24,172	828
Road repairs and materials	862,275	571,082	291,193
Bridge repairs	<u>23,450</u>	<u>-</u>	<u>23,450</u>
Total expenditures	<u>910,725</u>	<u>595,254</u>	<u>315,471</u>
NET CHANGE IN FUND BALANCES	-	9,722	9,722
FUND BALANCES, BEGINNING	<u>393,921</u>	<u>393,921</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 393,921</u>	<u>\$ 403,643</u>	<u>\$ 9,722</u>

ELLIS COUNTY, TEXAS

FARM TO MARKET FUND, PRECINCT #4

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Farm to market taxes	\$ 600,442	\$ 600,270	\$(172)
Interest earnings	<u>4,000</u>	<u>2,244</u>	<u>(1,756)</u>
Total revenues	<u>604,442</u>	<u>602,514</u>	<u>(1,928)</u>
EXPENDITURES			
Roads and highways:			
Capital outlay	46,043	30,243	15,800
Other	94,400	67,372	27,028
Road repairs and materials	486,141	406,103	80,038
Bridge repairs	<u>29,000</u>	<u>28,931</u>	<u>69</u>
Total expenditures	<u>655,584</u>	<u>532,649</u>	<u>122,935</u>
NET CHANGE IN FUND BALANCES	(51,142)	69,865	121,007
FUND BALANCES, BEGINNING	<u>51,142</u>	<u>51,142</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 121,007</u>	<u>\$ 121,007</u>

ELLIS COUNTY, TEXAS

LATERAL ROADS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 64,000	\$ 61,431	\$(2,569)
Interest earnings	-	203	(203)
Total revenues	<u>64,000</u>	<u>61,634</u>	<u>(2,366)</u>
EXPENDITURES			
Roads and highways:			
Other	<u>64,000</u>	<u>61,432</u>	<u>2,568</u>
Total expenditures	<u>64,000</u>	<u>61,432</u>	<u>2,568</u>
NET CHANGE IN FUND BALANCES	-	202	202
FUND BALANCES, BEGINNING	<u>83</u>	<u>83</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 83</u>	<u>\$ 285</u>	<u>\$ 202</u>

ELLIS COUNTY, TEXAS

DISTRICT CLERK ARCHIVES

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other	\$ 6,665	\$ 6,665	\$ -
Total revenues	<u>6,665</u>	<u>6,665</u>	<u>-</u>
EXPENDITURES			
Roads and highways:			
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,665	6,665	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,665</u>	<u>\$ 6,665</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other fees	\$ 29,800	\$ 36,318	\$ 6,518
Interest	200	355	(155)
Total revenues	<u>30,000</u>	<u>36,673</u>	<u>6,673</u>
EXPENDITURES			
General government:			
Other	<u>32,742</u>	<u>26,921</u>	<u>5,821</u>
Total expenditures	<u>32,742</u>	<u>26,921</u>	<u>5,821</u>
NET CHANGE IN FUND BALANCES	(2,742)	9,752	12,494
FUND BALANCES, BEGINNING	<u>34,850</u>	<u>34,850</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 32,108</u>	<u>\$ 44,602</u>	<u>\$ 12,494</u>

ELLIS COUNTY, TEXAS

JURY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 35,700	\$ 35,525	\$(175)
Interest earnings	200	453	253
Other fees	15,000	4,164	(10,836)
Total revenues	50,900	40,142	(10,758)
EXPENDITURES			
Judicial:			
Jurors fees	50,900	61,213	(10,313)
Total expenditures	50,900	61,213	(10,313)
NET CHANGE IN FUND BALANCES	-	(21,071)	(21,071)
FUND BALANCES, BEGINNING	21,071	21,071	-
FUND BALANCES, ENDING	\$ 21,071	\$ -	\$(21,071)

ELLIS COUNTY, TEXAS

LAW LIBRARY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 100	\$ 325	\$ 225
Other fees	<u>110,100</u>	<u>108,394</u>	<u>(1,706)</u>
Total revenues	<u>110,200</u>	<u>108,719</u>	<u>(1,481)</u>
EXPENDITURES			
Legal:			
Salaries	23,836	2,956	20,880
Benefits	9,256	6,097	3,159
Other	8,500	4,920	3,580
Capital outlay	<u>68,608</u>	<u>67,693</u>	<u>915</u>
Total expenditures	<u>110,200</u>	<u>81,666</u>	<u>28,534</u>
NET CHANGE IN FUND BALANCES	-	27,053	27,053
FUND BALANCES, BEGINNING	<u>36,472</u>	<u>36,472</u>	-
FUND BALANCES, ENDING	<u>\$ 36,472</u>	<u>\$ 63,525</u>	<u>\$ 27,053</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY'S HOT CHECK FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 1,200	\$ 288	\$(912)
Other fees	60,000	59,369	(631)
Miscellaneous	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Total revenues	<u>81,200</u>	<u>59,657</u>	<u>(21,543)</u>
EXPENDITURES			
Legal:			
Salaries	69,968	52,971	16,997
Benefits	6,232	10,820	(4,588)
Other	<u>5,000</u>	<u>2,966</u>	<u>2,034</u>
Total expenditures	<u>81,200</u>	<u>66,757</u>	<u>14,443</u>
NET CHANGE IN FUND BALANCES	-	(7,100)	(7,100)
FUND BALANCES, BEGINNING	<u>25,100</u>	<u>25,100</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 25,100</u>	<u>\$ 18,000</u>	<u>\$(7,100)</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY SEIZURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Seizures	\$ 295,000	\$ 146,791	\$(148,209)
Interest earnings	<u>20,000</u>	<u>1,853</u>	<u>(18,147)</u>
Total revenues	<u>315,000</u>	<u>148,644</u>	<u>(166,356)</u>
EXPENDITURES			
Legal:			
Release of seized funds	<u>365,000</u>	<u>307,395</u>	<u>57,605</u>
Total expenditures	<u>365,000</u>	<u>307,395</u>	<u>57,605</u>
NET CHANGE IN FUND BALANCES	(50,000)	(158,751)	(108,751)
FUND BALANCES, BEGINNING	<u>204,705</u>	<u>204,705</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 154,705</u>	<u>\$ 45,954</u>	<u>\$(108,751)</u>

ELLIS COUNTY, TEXAS

DISTRICT ATTORNEY DRUG FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Forfeitures	\$ 50,000	\$ 85,517	\$ 35,517
Other	500,000	-	(500,000)
Interest earnings	<u>10,000</u>	<u>4,775</u>	<u>(5,225)</u>
Total revenues	<u>560,000</u>	<u>90,292</u>	<u>(469,708)</u>
EXPENDITURES			
Legal:			
Salaries	417,000	99,727	317,273
Capital outlay	61,000	24,976	36,024
Other	<u>82,000</u>	<u>53,536</u>	<u>28,464</u>
Total expenditures	<u>560,000</u>	<u>178,239</u>	<u>381,761</u>
NET CHANGE IN FUND BALANCES	-	(87,947)	(87,947)
FUND BALANCES, BEGINNING	<u>541,639</u>	<u>541,639</u>	-
FUND BALANCES, ENDING	<u>\$ 541,639</u>	<u>\$ 453,692</u>	<u>\$(87,947)</u>

ELLIS COUNTY, TEXAS

SHERIFF SEIZURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Seizures	\$ 101,000	\$ 22,666	\$(78,334)
Interest earnings	<u>2,000</u>	<u>1,080</u>	<u>(920)</u>
Total revenues	<u>103,000</u>	<u>23,746</u>	<u>(79,254)</u>
 EXPENDITURES			
Public safety:			
Forfeited transfers	<u>103,000</u>	<u>6,494</u>	<u>96,506</u>
Total expenditures	<u>103,000</u>	<u>6,494</u>	<u>96,506</u>
 NET CHANGE IN FUND BALANCES	-	17,252	17,252
 FUND BALANCES, BEGINNING	<u>119,685</u>	<u>119,685</u>	<u>-</u>
 FUND BALANCES, ENDING	<u>\$ 119,685</u>	<u>\$ 136,937</u>	<u>\$ 17,252</u>

ELLIS COUNTY, TEXAS

SHERIFF FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Forfeitures	\$ 5,000	\$ 115,879	\$ 110,879
Interest earnings	1,000	760	(240)
Other	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Total revenues	<u>46,000</u>	<u>116,639</u>	<u>70,639</u>
EXPENDITURES			
Public safety:			
General	<u>46,000</u>	<u>-</u>	<u>46,000</u>
Total expenditures	<u>46,000</u>	<u>-</u>	<u>46,000</u>
NET CHANGE IN FUND BALANCES	-	116,639	116,639
FUND BALANCES, BEGINNING	<u>53,863</u>	<u>53,863</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 53,863</u>	<u>\$ 170,502</u>	<u>\$ 116,639</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #1 FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ -	\$ 14	\$ 14
Total revenues	<u>-</u>	<u>14</u>	<u>14</u>
EXPENDITURES			
Public safety:			
General	<u>1,053</u>	<u>848</u>	<u>205</u>
Total expenditures	<u>1,053</u>	<u>848</u>	<u>205</u>
NET CHANGE IN FUND BALANCES	(1,053)	(834)	219
FUND BALANCES, BEGINNING OF YEAR	<u>1,064</u>	<u>1,064</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 11</u>	<u>\$ 230</u>	<u>\$ 219</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #2 FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Other	\$ 2,100	\$ -	\$(2,100)
Interest earnings	<u>-</u>	<u>7</u>	<u>7</u>
Total revenues	<u>2,100</u>	<u>7</u>	<u>(2,093)</u>
EXPENDITURES			
Public safety:			
General	<u>2,100</u>	<u>-</u>	<u>2,100</u>
Total expenditures	<u>2,100</u>	<u>-</u>	<u>2,100</u>
NET CHANGE IN FUND BALANCES	-	7	7
FUND BALANCES, BEGINNING	<u>2,176</u>	<u>2,176</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 2,176</u>	<u>\$ 2,183</u>	<u>\$ 7</u>

ELLIS COUNTY, TEXAS

CONSTABLE, PRECINCT #4 FORFEITURE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ -	1	\$ 1
Total revenues	<u>-</u>	<u>1</u>	<u>1</u>
EXPENDITURES			
Public safety:			
General	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	1	1
FUND BALANCES, BEGINNING OF YEAR	<u>98</u>	<u>98</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 98</u>	<u>\$ 99</u>	<u>\$ 1</u>

ELLIS COUNTY, TEXAS

RECORDS MANAGEMENT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Records management fees	\$ 215,000	\$ 206,549	\$(8,451)
Interest earnings	<u>1,000</u>	<u>1,206</u>	<u>206</u>
Total revenues	<u>216,000</u>	<u>207,755</u>	<u>(8,245)</u>
EXPENDITURES			
General government:			
Salaries	26,745	26,745	-
Benefits	10,179	10,532	(353)
Capital outlay	12,176	8,377	3,799
Other	<u>166,900</u>	<u>181,144</u>	<u>(14,244)</u>
Total expenditures	<u>216,000</u>	<u>226,798</u>	<u>(10,798)</u>
NET CHANGE IN FUND BALANCES	-	(19,043)	(19,043)
FUND BALANCES, BEGINNING	<u>137,045</u>	<u>137,045</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 137,045</u>	<u>\$ 118,002</u>	<u>\$(19,043)</u>

ELLIS COUNTY, TEXAS

GENERAL RECORDS MANAGEMENT AND PRESERVATION FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
District Clerk records management fees	\$ 13,000	\$ 15,526	\$ 2,526
County Clerk records management fees	26,000	32,977	6,977
Interest earnings	3,000	1,940	(1,060)
Other	<u>180,000</u>	<u>-</u>	<u>(180,000)</u>
Total revenues	<u>222,000</u>	<u>50,443</u>	<u>(171,557)</u>
EXPENDITURES			
General government:			
Capital outlay	81,613	-	81,613
Other	<u>140,387</u>	<u>70,520</u>	<u>69,867</u>
Total expenditures	<u>222,000</u>	<u>70,520</u>	<u>151,480</u>
NET CHANGE IN FUND BALANCES	-	(20,077)	(20,077)
FUND BALANCES, BEGINNING	<u>203,968</u>	<u>203,968</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 203,968</u>	<u>\$ 183,891</u>	<u>\$(20,077)</u>

ELLIS COUNTY, TEXAS

COURTHOUSE SECURITY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
District clerk courthouse security fees	\$ 8,500	\$ 11,355	\$ 2,855
County clerk courthouse security fees	50,000	51,590	1,590
JP court courthouse security fees	27,500	27,737	237
Interest earnings	<u>2,000</u>	<u>7</u>	<u>(1,993)</u>
Total revenues	<u>88,000</u>	<u>90,689</u>	<u>2,689</u>
EXPENDITURES			
General government:			
Salaries	56,680	49,169	7,511
Benefits	8,656	7,159	1,497
Other	<u>-</u>	<u>607</u>	<u>(607)</u>
Total expenditures	<u>65,336</u>	<u>56,935</u>	<u>8,401</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>22,664</u>	<u>33,754</u>	<u>11,090</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>(22,664)</u>	<u>-</u>	<u>22,664</u>
Total other financing sources (uses)	<u>(22,664)</u>	<u>-</u>	<u>22,664</u>
NET CHANGE IN FUND BALANCES	-	33,754	33,754
FUND BALANCES, BEGINNING	<u>6,345</u>	<u>6,345</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 6,345</u>	<u>\$ 40,099</u>	<u>\$ 33,754</u>

ELLIS COUNTY, TEXAS

GRAFFITI FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

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

ELLIS COUNTY, TEXAS

SOLID WASTE

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 32,682	\$ 32,672	\$(10)
Total revenues	<u>32,682</u>	<u>32,672</u>	<u>(10)</u>
EXPENDITURES			
General government:			
Salaries	27,338	27,338	-
Benefits	817	817	-
Other	373	373	-
Capital outlay	<u>4,154</u>	<u>4,154</u>	<u>-</u>
Total expenditures	<u>32,682</u>	<u>32,682</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(10)	(10)
FUND BALANCES, BEGINNING OF YEAR	<u>189</u>	<u>189</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 189</u>	<u>\$ 179</u>	<u>\$(10)</u>

ELLIS COUNTY, TEXAS

FAMILY CONNECTIONS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ <u>2,375</u>	\$ <u>2,375</u>	\$ <u>-</u>
Total revenues	<u>2,375</u>	<u>2,375</u>	<u>-</u>
EXPENDITURES			
General government:			
Contractual	<u>2,375</u>	<u>2,375</u>	<u>-</u>
Total expenditures	<u>2,375</u>	<u>2,375</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-
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

LAW ENFORCEMENT BLOCK FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 17,029	\$ 17,029	\$ -
Interest	135	135	-
Total revenues	<u>17,164</u>	<u>17,164</u>	<u>-</u>
EXPENDITURES			
Public safety:			
Equipment	<u>13,585</u>	<u>13,585</u>	<u>-</u>
Total expenditures	<u>13,585</u>	<u>13,585</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,579	3,579	-
FUND BALANCES, BEGINNING OF YEAR	<u>13,771</u>	<u>13,771</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 17,350</u>	<u>\$ 17,350</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

VOLUNTEER GUARDIANSHIP GRANT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Other	\$ 994	\$ 994	\$ -
Total revenues	<u>994</u>	<u>994</u>	<u>-</u>
EXPENDITURES			
General government:			
Other	<u>18,583</u>	<u>18,583</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	994	(17,589)	(18,583)
FUND BALANCES, BEGINNING OF YEAR	<u>17,589</u>	<u>17,589</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 18,583</u>	<u>\$ -</u>	<u>\$(18,583)</u>

ELLIS COUNTY, TEXAS

CPS MEDIATION PROJECT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 14,110	\$ 14,110	\$ -
Total revenues	<u>14,110</u>	<u>14,110</u>	<u>-</u>
EXPENDITURES			
General government:			
Other	<u>14,110</u>	<u>14,110</u>	<u>-</u>
Total expenditures	<u>14,110</u>	<u>14,110</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

JUVENILE ACCOUNTABILITY GRANT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ <u>5,515</u>	\$ <u>5,515</u>	\$ <u>-</u>
Total revenues	<u>5,515</u>	<u>5,515</u>	<u>-</u>
EXPENDITURES			
General government:			
Other	<u>5,430</u>	<u>5,430</u>	<u>-</u>
Total expenditures	<u>5,430</u>	<u>5,430</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	85	85	-
FUND BALANCES, BEGINNING OF YEAR	<u>(85)</u>	<u>(85)</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

ARCHIVES MANAGEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest earnings	\$ 1,000	\$ -	\$(1,000)
Other	<u>215,000</u>	<u>201,320</u>	<u>(13,680)</u>
Total revenues	<u>216,000</u>	<u>201,320</u>	<u>(14,680)</u>
EXPENDITURES			
General government:			
Salaries	17,877	-	17,877
Benefits	6,891	-	6,891
Other	<u>191,232</u>	<u>73,540</u>	<u>117,692</u>
Total expenditures	<u>216,000</u>	<u>73,540</u>	<u>142,460</u>
NET CHANGE IN FUND BALANCES	-	127,780	127,780
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 127,780</u>	<u>\$ 127,780</u>

ELLIS COUNTY, TEXAS

SHERIFF FEDERAL FORFEITURE

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Seizures	\$ 47,965	\$ 88,654	\$ 40,689
Interest earnings	<u>-</u>	<u>16</u>	<u>16</u>
Total revenues	<u>47,965</u>	<u>88,670</u>	<u>40,705</u>
EXPENDITURES			
Public safety:			
Forfeited transfers	<u>47,965</u>	<u>78,638</u>	<u>(30,673)</u>
Total expenditures	<u>47,965</u>	<u>78,638</u>	<u>(30,673)</u>
NET CHANGE IN FUND BALANCES	-	10,032	10,032
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 10,032</u>	<u>\$ 10,032</u>

ELLIS COUNTY, TEXAS

DEBT SERVICE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 1,963,283	\$ 2,074,066	\$ 110,783
Interest earnings	5,000	8,768	3,768
Other	130,000	-	(130,000)
Total revenues	<u>2,098,283</u>	<u>2,082,834</u>	<u>(15,449)</u>
EXPENDITURES			
Debt service:			
Principal	1,275,000	1,275,000	-
Interest	821,029	821,029	-
Other	2,254	107	2,147
Total expenditures	<u>2,098,283</u>	<u>2,096,136</u>	<u>2,147</u>
NET CHANGE IN FUND BALANCES	-	(13,302)	(13,302)
FUND BALANCES, BEGINNING	<u>528,872</u>	<u>528,872</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 528,872</u>	<u>\$ 515,570</u>	<u>\$ (13,302)</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #1 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 20,000	\$ 18,849	\$(1,151)
Other	<u>1,060,000</u>	<u>-</u>	<u>(1,060,000)</u>
Total revenues	<u>1,080,000</u>	<u>18,849</u>	<u>(1,061,151)</u>
EXPENDITURES			
Capital outlay	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>
Total expenditures	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>
NET CHANGE IN FUND BALANCES	-	18,849	18,849
FUND BALANCES, BEGINNING	<u>1,073,625</u>	<u>1,073,625</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 1,073,625</u>	<u>\$ 1,092,474</u>	<u>\$ 18,849</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #5 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 1,000	\$ 869	\$ (131)
Other	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>
Total revenues	<u>81,000</u>	<u>869</u>	<u>(80,131)</u>
EXPENDITURES			
Capital outlay	<u>81,000</u>	<u>-</u>	<u>81,000</u>
Total expenditures	<u>81,000</u>	<u>-</u>	<u>81,000</u>
NET CHANGE IN FUND BALANCES	-	869	869
FUND BALANCES, BEGINNING	<u>84,678</u>	<u>84,678</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 84,678</u>	<u>\$ 85,547</u>	<u>\$ 869</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

ROAD DISTRICT #16 AVAILABLE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest earnings	\$ 2,500	\$ 1,524	\$(976)
Other	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Total revenues	<u>152,500</u>	<u>1,524</u>	<u>(150,976)</u>
EXPENDITURES			
Capital outlay	<u>152,500</u>	<u>-</u>	<u>152,500</u>
Total expenditures	<u>152,500</u>	<u>-</u>	<u>152,500</u>
NET CHANGE IN FUND BALANCES	-	1,524	1,524
FUND BALANCES, BEGINNING	<u>153,937</u>	<u>153,937</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 153,937</u>	<u>\$ 155,461</u>	<u>\$ 1,524</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

PERMANENT IMPROVEMENT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Taxes	\$ 459,000	\$ 456,779	\$ (2,221)
Intergovernmental	142,272	142,272	-
Interest earnings	10,000	8,281	(1,719)
Other	<u>205,728</u>	<u>995</u>	<u>(204,733)</u>
Total revenues	<u>817,000</u>	<u>608,327</u>	<u>(208,673)</u>
EXPENDITURES			
Capital outlay	<u>808,000</u>	<u>515,152</u>	<u>292,848</u>
Total expenditures	<u>808,000</u>	<u>515,152</u>	<u>292,848</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>9,000</u>	<u>93,175</u>	<u>84,175</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>(9,000)</u>	<u>355,817</u>	<u>364,817</u>
Total other financing sources (uses)	<u>(9,000)</u>	<u>355,817</u>	<u>364,817</u>
NET CHANGES IN FUND BALANCES	-	448,992	448,992
FUND BALANCES, BEGINNING	<u>277,076</u>	<u>277,076</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 277,076</u>	<u>\$ 726,068</u>	<u>\$ 448,992</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ -	\$ -	\$ -
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Various county buildings:			
Capital outlay	<u>962</u>	<u>962</u>	<u>-</u>
Total expenditures	<u>962</u>	<u>962</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(962)</u>	<u>(962)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Operating transfer out	<u>(355,817)</u>	<u>(355,817)</u>	<u>-</u>
Total other financing sources (uses)	<u>(355,817)</u>	<u>(355,817)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(356,779)</u>	<u>(356,779)</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>356,779</u>	<u>356,779</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

TAN PROJECTS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
REVENUES			
Interest	\$ 14,000	\$ 3,814	\$ (10,186)
Miscellaneous	<u>700,000</u>	<u>-</u>	<u>(700,000)</u>
Total revenues	<u>714,000</u>	<u>3,814</u>	<u>(710,186)</u>
EXPENDITURES			
Capital outlay	314,000	198,320	115,680
Other	<u>400,000</u>	<u>384,963</u>	<u>15,037</u>
Total expenditures	<u>714,000</u>	<u>583,283</u>	<u>130,717</u>
NET CHANGE IN FUND BALANCES	-	(579,469)	(579,469)
FUND BALANCES, BEGINNING OF YEAR	<u>579,469</u>	<u>579,469</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 579,469</u>	<u>\$ -</u>	<u>\$ (579,469)</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 various sources for supervision, rehabilitation and placement of juvenile probationers.

ADULT COMMUNITY SUPERVISION

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

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Balance September 30, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2004</u>
<u>COUNTY TREASURER</u>				
Assets:				
Cash	\$ 1,166,331	\$ 2,935,065	\$ 2,913,958	\$ 1,187,438
Investments	<u>251,902</u>	<u>487,254</u>	<u>484,849</u>	<u>254,307</u>
Total assets	\$ <u>1,418,233</u>	\$ <u>3,422,319</u>	\$ <u>3,398,807</u>	\$ <u>1,441,745</u>
Liabilities:				
Due to beneficiaries	\$ <u>1,418,233</u>	\$ <u>3,422,319</u>	\$ <u>3,398,807</u>	\$ <u>1,441,745</u>
Total liabilities	\$ <u>1,418,233</u>	\$ <u>3,422,319</u>	\$ <u>3,398,807</u>	\$ <u>1,441,745</u>
<u>TAX COLLECTOR</u>				
Assets:				
Cash	\$ <u>1,738,370</u>	\$ <u>153,485,678</u>	\$ <u>153,616,059</u>	\$ <u>1,607,989</u>
Total assets	\$ <u>1,738,370</u>	\$ <u>153,485,678</u>	\$ <u>153,616,059</u>	\$ <u>1,607,989</u>
Liabilities:				
Due to other governments	\$ 1,657,927	\$ 153,485,678	\$ 153,616,059	\$ 1,527,546
Due to beneficiaries	<u>80,443</u>	<u>-</u>	<u>-</u>	<u>80,443</u>
Total liabilities	\$ <u>1,738,370</u>	\$ <u>153,485,678</u>	\$ <u>153,616,059</u>	\$ <u>1,607,989</u>
<u>COUNTY ATTORNEY</u>				
Assets:				
Cash	\$ <u>82,843</u>	\$ <u>592,036</u>	\$ <u>556,947</u>	\$ <u>117,932</u>
Total assets	\$ <u>82,843</u>	\$ <u>592,036</u>	\$ <u>556,947</u>	\$ <u>117,932</u>
Liabilities:				
Due to beneficiaries	\$ <u>82,843</u>	\$ <u>592,036</u>	\$ <u>556,947</u>	\$ <u>117,932</u>
Total liabilities	\$ <u>82,843</u>	\$ <u>592,036</u>	\$ <u>556,947</u>	\$ <u>117,932</u>

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Balance September 30, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2004</u>
<u>SHERIFF</u>				
Assets:				
Cash	\$ 35,444	\$ 178,222	\$ 171,568	\$ 42,098
Total assets	<u>\$ 35,444</u>	<u>\$ 178,222</u>	<u>\$ 171,568</u>	<u>\$ 42,098</u>
Liabilities:				
Due to beneficiaries	\$ 35,444	\$ 178,222	\$ 171,568	\$ 42,098
Total liabilities	<u>\$ 35,444</u>	<u>\$ 178,222</u>	<u>\$ 171,568</u>	<u>\$ 42,098</u>
<u>DISTRICT CLERK</u>				
Assets:				
Cash	\$ 2,325,729	\$ 1,019,469	\$ 1,032,097	\$ 2,313,101
Total assets	<u>\$ 2,325,729</u>	<u>\$ 1,019,469</u>	<u>\$ 1,032,097</u>	<u>\$ 2,313,101</u>
Liabilities:				
Due to beneficiaries	\$ 2,325,729	\$ 1,019,469	\$ 1,032,097	\$ 2,313,101
Total liabilities	<u>\$ 2,325,729</u>	<u>\$ 1,019,469</u>	<u>\$ 1,032,097</u>	<u>\$ 2,313,101</u>
<u>COUNTY CLERK</u>				
Assets:				
Cash	\$ 1,447,816	\$ 864,141	\$ 469,503	\$ 1,842,454
Total assets	<u>\$ 1,447,816</u>	<u>\$ 864,141</u>	<u>\$ 469,503</u>	<u>\$ 1,842,454</u>
Liabilities:				
Due to beneficiaries	\$ 1,447,816	\$ 864,141	\$ 469,503	\$ 1,842,454
Total liabilities	<u>\$ 1,447,816</u>	<u>\$ 864,141</u>	<u>\$ 469,503</u>	<u>\$ 1,842,454</u>

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2004**

	<u>Balance September 30, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2004</u>
<u>JUSTICE OF THE PEACE</u>				
Assets:				
Cash	\$ 66,337	\$ 261,142	\$ 275,019	\$ 52,460
Total assets	\$ <u>66,337</u>	\$ <u>261,142</u>	\$ <u>275,019</u>	\$ <u>52,460</u>
Liabilities:				
Due to other governments	\$ 66,337	\$ 261,142	\$ 275,019	\$ 52,460
Total liabilities	\$ <u>66,337</u>	\$ <u>261,142</u>	\$ <u>275,019</u>	\$ <u>52,460</u>
<u>JUVENILE PROBATION AND CORRECTIONS</u>				
Assets:				
Cash	\$ 301,986	\$ 482,028	\$ 387,363	\$ 396,651
Investments	392,120	341,614	72,000	661,734
Total assets	\$ <u>694,106</u>	\$ <u>823,642</u>	\$ <u>459,363</u>	\$ <u>1,058,385</u>
Liabilities:				
Due to beneficiaries	\$ 694,106	\$ 823,642	\$ 459,363	\$ 1,058,385
Total liabilities	\$ <u>694,106</u>	\$ <u>823,642</u>	\$ <u>459,363</u>	\$ <u>1,058,385</u>
<u>ADULT COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Assets:				
Cash	\$ 51,168	\$ 1,307,737	\$ 1,201,859	\$ 157,046
Investments	1,198,073	1,105,845	1,165,730	1,138,188
Total assets	\$ <u>1,249,241</u>	\$ <u>2,413,582</u>	\$ <u>2,367,589</u>	\$ <u>1,295,234</u>
Liabilities:				
Due to beneficiaries	\$ 1,249,241	\$ 2,413,582	\$ 2,367,589	\$ 1,295,234
Total liabilities	\$ <u>1,249,241</u>	\$ <u>2,413,582</u>	\$ <u>2,367,589</u>	\$ <u>1,295,234</u>

(continued)

ELLIS COUNTY, TEXAS

AGENCY FUNDS

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2004**

	<u>Balance September 30, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2004</u>
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets:				
Cash	\$ 7,216,024	\$ 161,125,518	\$ 160,624,373	\$ 7,717,169
Investments	<u>1,842,095</u>	<u>1,934,713</u>	<u>1,722,579</u>	<u>2,054,229</u>
Total assets	<u>\$ 9,058,119</u>	<u>\$ 163,060,231</u>	<u>\$ 162,346,952</u>	<u>\$ 9,771,398</u>
Liabilities:				
Due to other governments	\$ 1,724,264	\$ 153,746,820	\$ 153,891,078	\$ 1,580,006
Due to beneficiaries	<u>7,333,855</u>	<u>9,313,411</u>	<u>8,455,874</u>	<u>8,191,392</u>
Total liabilities	<u>\$ 9,058,119</u>	<u>\$ 163,060,231</u>	<u>\$ 162,346,952</u>	<u>\$ 9,771,398</u>

STATISTICAL SECTION

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ELLIS COUNTY, TEXAS
GOVERNMENT-WIDE EXPENSES BY FUNCTION
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2004
(UNAUDITED)

<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Health & Welfare</u>	<u>Conservation</u>	<u>Road & Bridge</u>	<u>Interest on Long Term Debt</u>	<u>Total</u>
2003	\$ 6,662,572	\$ 4,317,576	\$ 8,925,462	\$ 1,956,606	\$ 145,802	\$ 6,613,357	\$ 814,526	\$ 29,435,90
2004	9,070,809	3,851,390	10,740,789	1,959,263	142,549	5,384,181	851,471	32,000,45

ELLIS COUNTY, TEXAS
GOVERNMENT-WIDE REVENUES BY FUNCTION
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2004
(UNAUDITED)

<u>Fiscal Year</u>	<u>Program Revenues</u>		<u>General Revenues</u>		<u>Total</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Taxes</u>	<u>Unrestricted Investments Earnings</u>	
2003	\$ 9,079,978	\$ 232,055	\$ 20,881,858	\$ 100,294	\$ 30,294,185
2004	8,960,348	195,141	23,240,361	187,035	32,582,885

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

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

<u>Fiscal Year</u>	<u>General Government</u>	<u>Judicial</u>	<u>Public Safety</u>	<u>Health & Welfare</u>	<u>Conservation</u>
1995	\$ 3,731,954	\$ 890,115	\$ 4,126,415	\$ 529,201	\$ 93,291
1996	4,125,822	960,566	3,841,341	576,664	79,857
1997	4,599,369	958,022	4,607,130	784,332	93,820
1998	5,092,767	1,007,718	5,195,380	964,118	96,317
1999	5,962,126	1,084,002	5,687,885	1,492,717	97,330
2000	6,188,614	1,208,377	7,023,925	1,899,643	111,510
2001	5,292,408	923,732	5,632,453	1,314,790	67,994
2002	6,961,557	1,306,215	8,707,048	1,774,010	118,515
2003	6,238,717	4,341,153	8,958,038	1,953,746	145,802
2004	7,002,691	3,825,724	10,531,010	1,956,403	142,549

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

(b) Includes a refinancing of debt.

<u>Road & Bridge</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
\$ 4,779,193	\$ 178,521	\$ 710,870	\$ 15,039,560
			-
4,745,263	229,470	828,572	15,387,555
			-
5,235,462	191,001	790,171	17,259,307
			-
6,107,660	878,215	859,896	20,202,071
			-
5,111,424	3,528,513	1,179,119	24,143,116
			-
3,946,182	5,925,534	2,138,443	28,442,228
			-
3,955,645	13,432,353	2,147,897	32,767,272
			-
6,002,873	9,729,813	19,174,297 b	53,774,328
			-
6,010,235	2,778,590	2,139,107	32,565,388
			-
4,984,460	1,099,397	2,155,344	31,697,578

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

Fiscal Year	Property Taxes	Inter-Governmental	License & Permits	Fees of Office	Fines & Forfeitures	Interest	Other	Total
1995	\$ 9,394,392	\$ 1,423,094	\$ 1,436,416	\$ 1,282,651	\$ 720,175	\$ 689,997	* \$ 2,865,509	\$ 17,812,234
1996	9,694,138	1,049,476	1,532,544	1,694,662	821,190	657,322	488,217	15,937,549
1997	10,178,440	884,083	1,613,606	1,862,873	1,067,051	532,370	904,030	17,042,453
1998	10,801,932	718,736	1,653,315	2,142,556	1,112,158	802,710	** 6,666,275	23,897,682
1999	11,438,390	763,899	1,850,218	2,452,372	1,285,852	1,595,273	*** 21,520,832	40,906,836
2000	13,843,959	723,374	1,847,656	2,532,785	1,529,296	2,049,017	2,898,215	25,424,302
2001	16,581,262	902,187	1,721,797	1,815,722	1,069,897	1,177,323	**** 4,625,759	27,893,947
2002	18,549,364	664,249	2,021,017	2,796,287	1,483,836	514,410	***** 19,938,034	45,967,197
2003	20,871,477	561,643	2,025,740	2,920,559	2,867,310	228,415	834,994	30,310,138
2004	23,198,533	647,686	2,079,994	3,207,186	1,998,833	193,702	961,323	32,287,257

Note: Includes general, special revenues, debt service and capital projects funds.
For presentation purposes, state grants were reclassified from special revenue funds to trust funds.

* Includes Federal SSC Reimbursement.

** Increase due to bond proceeds for courthouse restoration.

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

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

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

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

Tax Year	Real Property	Personal Property	Total Assessed Valuation	Assessment Ratio	Estimated Actual Value
1995	\$ 3,120,612,095	\$ 873,394,780	\$ 3,994,006,875	100.0%	\$ 3,994,006,875
1996	3,364,519,502	878,211,565	4,242,731,067	100.0%	4,242,731,067
1997	3,286,804,096	1,004,937,250	4,291,741,346	100.0%	4,291,741,346
1998	3,318,380,767	1,086,938,330	4,405,319,097	100.0%	4,405,319,097
1999	3,749,437,660	1,135,918,450	4,885,356,110	100.0%	4,885,356,110
2000	4,799,001,853	1,328,638,192	6,127,640,045	100.0%	6,127,640,045
2001	5,746,067,565	1,502,086,422	7,248,153,987	100.0%	7,248,153,987
2002	6,879,481,633	1,402,222,040	8,281,703,673	100.0%	8,281,703,673
2003	7,293,902,060	1,596,064,070	8,889,966,130	100.0%	8,889,966,130
2004	7,659,168,117	1,815,048,890	9,474,217,007	100.0%	9,474,217,007

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

<u>FISCAL YEAR</u>	<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS</u>	<u>% OF LEVY COLLECTED</u>	<u>DELINQUENT TAX COLLECTIONS</u>	<u>TOTAL TAX COLLECTIONS</u>	<u>% OF TOTAL TAX COLLECTION TO TAX LEVY</u>
1995	\$ 9,184,462	\$ 9,123,222	99.33%	\$ 271,170	\$ 9,394,392	102.29%
1996	9,600,173	9,418,426	98.11%	275,712	9,694,138	100.98%
1997	10,102,936	9,943,312	98.42%	177,927	10,121,239	100.18%
1998	10,479,575	10,219,446	97.51%	550,351	10,769,797	102.76%
1999	11,221,309	10,923,161	97.34%	526,315	11,449,476	102.03%
2000	13,648,716	13,239,870	97.00%	604,089	13,843,959	101.43%
2001	16,778,500	16,136,412	96.17%	444,850	16,581,262	98.82%
2002	* 18,390,426	18,074,500	98.28%	474,864	18,549,364	100.86%
2003	* 20,308,800	19,843,239	97.71%	962,460	20,805,699	102.45%
2004	* 22,639,359	22,031,384	97.31%	1,131,482	23,162,866	102.31%

(a) Delinquent Tax Collections includes penalty and interest.

* Does not include Tax Increment Reinvestment Zone levy and collection

**ELLIS COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2004**

Assessed Value of Real Property	\$ 7,659,168,117
Assessed Value of Personal and Other Property	<u>1,815,048,890</u>
 Total Assessed Value	 <u><u>\$ 9,474,217,007</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	\$ 1,914,792,029
---	------------------

Amount of Debt Applicable to Debt Limit:

Debt Limit:		
Total Bonded Debt Applicable	\$ 21,707,073	
Less: Assets in Debt Service Fund		
available for payment of principal	<u>515,570</u>	<u>21,191,503</u>

Legal Debt Margin, Bonds Issued Under Article III, Section 52 of the Texas Constitution	 <u><u>\$ 1,893,600,526</u></u>
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**ELLIS COUNTY, TEXAS
PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2004**

<u>Name</u>	<u>Type of Business</u>	<u>2004 Assessed Valuations</u>	<u>Percentage of Total Assessed Valuation</u>
Walgreen Company	Distribution Center	233,973,340	2.47%
Midlothian Energy Limited	Utility	216,872,631	2.29%
Chapparral Steel Company	Steel Mill	190,143,557	2.01%
Texas Industries, Inc.	Cement Plant	173,769,320	1.83%
Holnam Texas LTD Partnership	Cement Plant	147,104,363	1.55%
Oncor Electric Delivery Company	Utility	106,556,580	1.12%
Toys R Us-Texas LLC	Distribution Center	91,331,214	0.96%
Elk Roofing Products	Roofing Products	67,289,683	0.71%
Dartco of Texas LTD PTNSP	Container Mfg.	57,450,090	0.61%
Owens Corning Fiberglass	Fiberglass Mfg.	55,184,639	0.58%
		<u>\$ 1,339,675,417</u>	<u>14.14%</u>

Note: Total Assessed Valuation of \$ 9,474,217,007

Source: Ellis County Appraisal District

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

TAXING JURISDICTION	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<u>DIRECT</u>										
COUNTY-WIDE:										
Ellis County	\$0.25314	\$0.25314	\$0.25314	\$0.25314	\$0.28374	\$0.29719	\$0.30202	\$0.31017	\$0.31464	\$0.31599
Farm to Market	0.04662	0.04662	0.04662	0.04662	0.047596	0.054304	0.049400	0.041230	0.036656	0.034006
<u>OVERLAPPING GOVERNMENTS</u>										
CITIES:										
Bardwell	0.15304	0.15680	0.15840	0.15494	0.14818	0.15230	0.16250	0.16975	0.16975	0.18536
Cedar Hill	0.65289	0.66130	0.64269	0.64269	0.64269	0.64269	0.64140	0.64140	0.64140	0.64140
Ennis	0.60400	0.60000	0.60000	0.60000	0.60000	0.60000	0.60000	0.63000	0.63000	0.63000
Ferris	0.77800	0.78000	0.78000	0.78000	0.75000	0.71000	0.63793	0.60000	0.58554	0.59275
Garrett	0.43600	0.37000	0.37000	0.35285	0.34000	0.33000	0.31000	0.31000	0.31000	0.31000
Italy	0.64297	0.75000	0.76999	0.76999	0.73700	0.67000	0.64785	0.74500	0.59453	0.59453
Maypearl	0.62180	0.62180	0.62188	0.64106	0.78000	0.78000	0.78000	0.76735	0.75642	0.73716
Midlothian	0.11105	0.17452	0.17452	0.17452	0.25366	0.29604	0.41346	0.41113	0.41182	0.42404
Milford	0.63800	0.60911	0.63367	0.61367	0.61367	0.58603	0.54935	0.52786	0.49967	0.49967
Oak Leaf	0.18270	0.18270	0.19600	0.19600	0.19600	0.19600	0.21127	0.26000	0.26174	0.35000
Ovilla	0.34010	0.34010	0.34810	0.37522	0.38129	0.39649	0.38780	0.55856	0.66675	0.68250
Palmer	0.59600	0.58877	0.61877	0.59877	0.59878	0.59880	0.59880	0.55893	0.55893	0.57165
Pecan Hill	0.24324	0.24387	0.25934	0.24610	0.23581	0.22498	0.22800	0.23154	0.23937	0.25462
Red Oak	0.71872	0.69000	0.69000	0.67000	0.65000	0.64000	0.61500	0.61500	0.61500	0.61500
Waxahachie	0.63243	0.63242	0.63242	0.64240	0.61250	0.61750	0.61750	0.61250	0.61750	0.61750
SCHOOL DISTRICTS:										
Avalon	1.20000	1.20000	1.22000	1.36000	1.32000	1.36000	1.43300	1.34833	1.34400	1.41910
Ennis	1.32000	1.32000	1.36000	1.50000	1.46000	1.49000	1.59000	1.65190	1.65190	1.65190
Ferris	1.50000	1.50000	1.53000	1.53000	1.49000	1.49000	1.51000	1.53950	1.53700	1.77190
Italy	1.50000	1.50000	1.50000	1.50000	1.46470	1.56000	1.56000	1.50000	1.56000	1.56000
Maypearl	1.43540	1.58540	1.58540	1.58540	1.53000	1.53000	1.55000	1.55000	1.58000	1.77900
Midlothian	1.70000	0.17000	1.65870	1.64000	1.65990	1.70970	1.72000	1.72000	1.72000	1.76450
Milford	1.35860	1.35860	1.40860	1.45860	1.66120	1.66120	1.62398	1.62398	1.62398	1.62398
Palmer	1.25000	1.31705	1.39000	1.50000	1.40068	1.44650	1.56209	1.56209	1.61700	1.61700
Red oak	1.59000	1.57400	1.57000	1.57000	1.53800	1.53800	1.53000	1.54500	1.57000	1.64000
Waxahachie	1.44800	1.42010	1.41110	1.50110	1.45580	1.54670	1.68000	1.71000	1.63900	1.71650
Ellis Co. Ed. District	-	-	-	-	-	-	-	-	-	-

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

TAXING JURISDICTION	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
SPECIAL DISTRICTS:										
EC ESD #3	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000	\$0.03000
EC ESD #2	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.05000	0.05000	0.05750	0.05750
EC ESD #1	0.03000	0.03000	0.03000	0.03000	0.06000	0.06300	0.06500	0.06700	0.06700	0.06700
EC ESD #4	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #5	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #6	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #7	-	-	-	-	0.03000	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #8	-	-	-	-	-	0.03000	0.03000	0.03000	0.03000	0.03000
EC ESD #9	-	-	-	-	-	0.03000	0.03000	0.03000	0.03000	0.03000
Ellis Co.	0.03000	0.03000	0.03000	0.03000	0.06000	0.03000	0.03000	0.03000	0.03000	0.03000
W C & ID										
Midlothian Water Co.	0.25500	0.25500	0.24000	0.22000	0.19416	0.19416	0.19416	0.19416	0.19416	0.19416

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, 2004**

<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	\$ 2,365,735	100.00%	\$ 2,365,735
Midlothian Water District	28,630,407	100.00%	28,630,407
CITIES:			
Bardwell	-	100.00%	-
Ennis	20,742,135	100.00%	20,742,135
Ferris	-	0.00%	-
Italy	1,050,000	100.00%	1,050,000
Maypearl	-	0.00%	-
Midlothian	58,044,283	100.00%	58,044,283
Milford	96,429	100.00%	96,429
Ovilla	7,221,002	100.00%	7,221,002
Palmer	1,697,785	100.00%	1,697,785
Red Oak	1,609,184	100.00%	1,609,184
Waxahachie	23,236,193	100.00%	23,236,193
COUNTY-LINE CITITES:			
Cedar Hill	37,196,909	0.61%	226,901
Glenn Heights	1,952,933	26.60%	519,480
Grand Prairie	119,815,046	100.00%	119,815,046
Mansfield	86,310,445	0.41%	353,873
SCHOOL DISTRICTS:			
Avalon ISD	211,050	100.00%	211,050
Italy ISD	1,910,000	100.00%	1,910,000
Maypearl ISD	15,322,789	100.00%	15,322,789
Midlothian ISD	102,594,324	100.00%	102,594,324
Palmer ISD	5,509,832	100.00%	5,509,832
Red Oak ISD	29,086,703	100.00%	29,086,703
Waxahachie ISD	52,609,511	100.00%	52,609,511
COUNTY-LINE SCHOOL DISTRICTS:			
Ennis ISD	48,974,336	98.78%	48,376,349
Ferris ISD	13,240,623	96.62%	12,793,090
Frost ISD	1,524,308	6.44%	98,165
Milford ISD	505,999	84.19%	426,001
TOTAL NET OVERLAPPING DEBT			\$ 534,546,267
Ellis County			\$ 23,267,823

Source: Texas Municipal Reports

**ELLIS COUNTY, TEXAS
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUES AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

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
1995	89,000	\$ 3,864,136,484	\$ 4,820,000	\$ 53,132	\$ 4,766,868	0.12%	53.56
1996	90,500	4,242,731,067	4,325,000	113,635	4,211,365	0.10%	46.53
1997	103,000	4,291,741,346	4,088,473	103,656	3,984,817	0.09%	38.69
1998	103,000	4,405,319,097	8,554,029	147,559	8,406,470	0.19%	81.62
1999	105,000	4,885,356,110	25,849,112	202,979	25,646,133	0.52%	244.25
2000	111,360	6,127,640,045	25,169,325	521,207	24,648,118	0.40%	221.34
2001	111,360	7,248,153,987	24,219,027	520,553	23,698,474	0.33%	212.81
2002	116,555	8,281,703,673	24,282,813	588,439	23,694,374	0.29%	203.29
2003	129,250	8,889,966,130	22,801,333	528,872	22,272,461	0.25%	172.32
2004	129,250	9,474,217,007	21,707,073	515,570	21,191,503	0.22%	163.96

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>
1995	\$ 460,000	\$ 250,870	\$ 710,870	\$ 15,184,361	4.68%
1996	495,000	216,055	711,055	15,449,869	4.60%
1997	594,860	198,311	793,171	17,259,302	4.60%
1998	555,000	154,393	709,393	20,107,632	3.53%
1999	585,000	362,260	947,260	24,143,116	3.92%
2000	705,000	1,299,382	2,004,382	28,442,228	7.05%
2001	955,000	1,072,068	2,027,068	32,767,272	6.19%
2002	17,285,000	1,408,274	18,693,274	53,774,328	* 34.76%
2003	1,165,000	866,643	2,031,643	29,435,901	6.90%
2004	1,275,000	821,029	2,096,029	32,000,452	6.55%

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

* Increase in percentage results from refinancing existing debt.

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

Tax Year	General Fund	Road & Bridge Fund	Debt Service Fund	Permanent Improvement	Jury	Farm to Market	Total Tax Rate
1995	0.19186	0.03419	0.02367	0.00326	0.00016	0.04662	0.29976
1996	0.18650	0.04209	0.02092	0.00312	0.00051	0.04662	0.29976
1997	0.18427	0.04285	0.01983	0.00569	0.00050	0.04662	0.29976
1998	0.17793	0.04463	0.02379	0.00629	0.00050	0.04662	0.29976
1999	0.185856	0.03528	0.055361	0.006351	0.00089	0.047596	0.331331
2000	0.24296	0	0.042423	0.011207	0.000604	0.054304	0.351498
2001	0.2423567	0.017169	0.033337	0.008488	0.000668	0.049400	0.351418
2002	0.253183	0.015547	0.033085	0.007773	0.000582	0.041230	0.351400
2003	0.259906	0.017281	0.029974	0.006943	0.000540	0.036656	0.351300
2004	0.2657831	0.017134	0.029935	0.002070	0.001071	0.034006	0.349999

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

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

<u>Fiscal Year</u>	<u>Taxable Property Value</u>	<u>Construction</u>
1995	\$ 3,145,938,857	\$ 71,894,037
1996	3,328,071,809	93,540,624
1997	3,503,895,884	115,402,800
1998	3,759,912,053	153,142,990
1999	4,134,407,916	183,619,780
2000	4,790,303,959	497,625,582
2001	5,568,534,335	462,571,730
2002	6,155,888,061	326,447,120
2003	6,786,040,243	443,086,505
2004	7,315,183,878	289,319,361

(a) Source: Internal Reports

**ELLIS COUNTY, TEXAS
OFFICIALS' BONDS
SEPTEMBER 30, 2004**

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

**ELLIS COUNTY, TEXAS
MISCELLANEOUS STATISTICS
SEPTEMBER 30, 2004
(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:	454
Incorporated Municipalities:	15
Organized School Districts:	10
Colleges and Universities:	2

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

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

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

Minerals: Cement, oil, and gas.

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

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

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COMPLIANCE



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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ellis County, Texas (County) as of and for the year ended September 30, 2004, which collectively comprise the Ellis County, Texas's basic financial statements and have issued our report thereon dated March 4, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

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AFFILIATE OFFICES: AUSTIN, TX (512) 345-1452 ■ BROWNSVILLE, TX (956) 544-7778 ■ LUFKIN, TX (936) 632-7648
TEMPLE, TX (254) 791-3460 ■ WACO, TX (254) 772-4901 ■ ALBUQUERQUE, NM (505) 266-5904 ■ RIO RANCHO, NM (505) 898-3516

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters that we have reported to management in a separate letter dated March 4, 2005.

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

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

March 4, 2005

ELLIS COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

RIGHT-OF-WAY AVAILABLE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES			
Interest	\$ <u>2,000</u>	\$ <u>1,014</u>	\$ (<u>986</u>)
Total revenues	<u>2,000</u>	<u>1,014</u>	(<u>986</u>)
EXPENDITURES			
Capital outlay:			
Right-of-way purchase	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>-</u>	<u>2,000</u>
NET CHANGE IN FUND BALANCES	-	1,014	1,014
FUND BALANCES, BEGINNING	<u>99,388</u>	<u>99,388</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u>99,388</u>	\$ <u>100,402</u>	\$ <u>1,014</u>