

General Purpose Financial Statements  
and Supplementary Information

**Gregg County, Texas**

September 30, 2000

Linda Bailey  
County Auditor  
Longview, Texas

**GREGG COUNTY, TEXAS**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

**LINDA BAILEY  
COUNTY AUDITOR  
LONGVIEW, TEXAS**

## INTRODUCTORY SECTION

Principal County Officials.....	i
County Auditor’s Letter of Transmittal.....	ii
Organizational Chart.....	vii

## FINANCIAL SECTION

Independent Auditor’s Report.....	1
<b>General Purpose Financial Statements:</b>	
Combined Balance Sheet -- All Fund Types, Account Groups and Discretely Presented Component Units.....	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balance – All Governmental Fund Types and Discretely Presented Component Units.....	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – All Governmental Fund Types.....	7
Notes to General Purpose Financial Statements .....	11

## COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS

<b>General Fund:</b>	
Comparative Balance Sheets.....	24
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	25
Schedule of Revenues – Budget and Actual.....	26
Schedule of Expenditures – Budget and Actual.....	29
<b>Special Revenue Funds:</b>	
Combining Balance Sheet.....	57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	61
<b>Juvenile Services Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	66
Schedule of Revenues – Budget and Actual .....	67
Schedule of Expenditures – Budget and Actual .....	69

<b>Election Services Contract Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	70
<b>Records Management and Preservation Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	71
Schedule of Revenues – Budget and Actual .....	72
Schedule of Expenditures – Budget and Actual .....	73
<b>Jail Lease Facility Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	74
<b>Road and Bridge Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	75
Schedule of Revenues – Budget and Actual .....	76
Schedule of Expenditures – Budget and Actual .....	77
<b>Jury Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	82
Schedule of Revenues – Budget and Actual .....	83
Schedule of Expenditures – Budget and Actual .....	84
<b>Law Library Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	87
Schedule of Revenues – Budget and Actual .....	88
Schedule of Expenditures – Budget and Actual .....	89
<b>Airport Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	90
Schedule of Revenues – Budget and Actual .....	91
Schedule of Expenditures – Budget and Actual .....	93
<b>County Records Management and Preservation Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	95
Schedule of Revenues – Budget and Actual .....	96
Schedule of Expenditures – Budget and Actual .....	97
<b>Security Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	98
Schedule of Revenues – Budget and Actual .....	99
Schedule of Expenditures – Budget and Actual .....	100

<b>LEOSE Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	101
Schedule of Revenues – Budget and Actual .....	102
Schedule of Expenditures – Budget and Actual .....	103
<b>Workforce Investment Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	104
<b>Revolving Loan Fund - Industrial Development:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	105
<b>Health Care Fund:</b>	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	106
<b>Grant Funds:</b>	
Combining Balance Sheet .....	107
Statement of Revenues, Expenditures and Changes in Fund Balance -- Budget and Actual .....	110
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	111
<b>Debt Service Funds:</b>	
Combining Balance Sheet .....	127
Combining Statement of Revenues, Expenditures and Changes in Fund Balance .....	128
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	129
<b>Capital Projects Funds:</b>	
Combining Balance Sheet.....	133
Combining Statement of Revenues, Expenditures and Changes in Fund Balance .....	134
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual .....	135
<b>Trust and Agency Funds:</b>	
Combining Balance Sheet.....	138
Statement of Changes in Assets and Liabilities .....	142
Combining Statement of Cash Receipts and Disbursements .....	143
<b>General Fixed Assets Account Group:</b>	
Schedule of Changes in General Fixed Assets by Function and Activity .....	144
Schedule of General Fixed Assets by Function and Activity .....	148

**COMPLIANCE SECTION**

**Federal and State Financial Assistance – Single Audit**

Independent Auditors’ Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards .....	151
Independent Auditors’ Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	153
Schedule of Expenditures of Federal Awards .....	155
Note to Grant Financial Statements .....	156
Schedule of Findings and Questioned Costs .....	157
Summary Schedule of Prior Audit Findings.....	158

# **INTRODUCTORY SECTION**

**GREGG COUNTY, TEXAS**  
**PRINCIPAL COUNTY OFFICIALS**  
**SEPTEMBER 30, 2000**

Mickey Smith .....	County Judge
Charles Davis .....	Commissioner, Precinct No. 1
Darryl Primo .....	Commissioner, Precinct No. 2
David McBride .....	Commissioner, Precinct No. 3
Danny Craig .....	Commissioner, Precinct No. 4
Kirk Shields .....	Tax Assessor - Collector
William Jennings .....	Criminal District Attorney
Ruby Cooper .....	District Clerk
Laurie Woloszyn .....	County Clerk
Bobby Weaver .....	County Sheriff



# COUNTY AUDITOR

Gregg County, Texas



101 E. Methvin, Suite 306 • Longview, TX 75601 • (903) 237-2690 • FAX (903) 237-2695

March 19, 2001

The Honorable District Judges  
Alvin Khoury, 124<sup>th</sup> Judicial District  
David Brabham, 188<sup>th</sup> Judicial District  
Robin Sage, 307<sup>th</sup> Judicial District

The Honorable Commissioners' Court, Gregg County, Texas  
Mickey Smith, County Judge  
Charles Davis, Commissioner, Precinct I  
Darryl Primo, Commissioner, Precinct II  
Bob Barbee, Commissioner, Precinct III  
Danny Craig, Commissioner, Precinct IV

The Citizens of Gregg County

Gentlemen:

The General Purpose Financial Statements of Gregg County, Texas for the fiscal year ended September 30, 2000 is presented herewith, as required by Vernon's Texas Codes Annotated, Local Government Code, Section 114.025. The report was prepared by the County Auditor's office in conjunction with the audit firm of Pattillo, Brown & Hill, L.L.P.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. To the best of our knowledge and belief, the data presented is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds, account groups and component units of Gregg County. All disclosures necessary to enable the reader to gain an understanding of the Gregg County activities have been included.

The comprehensive annual report consists of the following sections: introductory, financial, and compliance. The introductory section includes the transmittal letter and a list of principal officials. The financial section includes the general-purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on these financial statements and schedules.

Gregg County is required to undergo an annual single audit in conformity with the requirements described by the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, *Audits of States, Local Governments and Nonprofit Organizations*. Information related to this single audit is included in a separately issued audit report and includes: a schedule of expenditures of federal awards, notes to grant financial statements and a schedule of findings and questioned costs.

## **ECONOMIC CONDITION AND OUTLOOK**

Gregg County is a political subdivision of the State of Texas. It has no legislative powers, and very restricted judicial and administrative powers. The governing body of the County is its Commissioners' Court, which consists of four precinct Commissioners and the County Judge, presiding as chairman. The Court has only such powers as are conferred upon it by the Constitution and the Statutes or by necessary implication therefrom.

The statutes allow the County to provide various services to the public. These services include judicial, public safety, law enforcement, detention facilities, emergency management, flood controls, and maintenance of County Roads. Medical, health, welfare, and social services are provided to indigent citizens. The County maintains several park facilities and community buildings for use by the public.

Gregg County was created in 1873. It is located in the north east region of Texas and encompasses 272 square miles. The Texas State Comptroller's Office estimated the County's population in 2000 at 111,092. The County's average unemployment rate for the past five years has been 6.9%. Major industry composition categories include 29% services, 24% trade, and 23% manufacturing.

Gregg County and the surrounding areas have been faced with several economic changes in the past year. Recent local industry closings and area oil company downsizing, as well as declining mineral values have created a need for a more diversified economic development plan based on manufacturing and industry. Gregg County also faces the possibility of being declared a non-attainment area by the environmental protection agency (EPA). The County, in conjunction with the North East Texas Air Committee (NETAC), works with the EPA to ensure compliance and avoid the negative environmental impact and loss of federal and state funding that would impact the local economy, should it reach non-attainment status.

Economic development is vital to the health, wealth, and stability of Gregg County. The Commissioners' Court has committed to the development and maintenance of a strong infrastructure while incorporating visionary tactics to provide for future generations.

### **MAJOR INITIATIVES**

The mission of Gregg County is to maintain overall efficient and effective management of county resources while providing the services mandated by legislature and expected by the citizens of Gregg County. Efforts to reach this objective includes two major initiatives: economic development and community involvement.

**Economic Development.** The County has continually supported area economic development corporations with budgetary funding to assist in their efforts to attract and maintain business and industry. Tax abatements are one method used to encourage new business and industry and to encourage expansion of existing businesses. Additionally the County is committed to building and maintaining a strong infrastructure, which includes buildings, roads, bridges, etc., to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry looking to relocate or expand.

The Gregg County Industrial Airpark is a 300 acre site located at the Gregg County Airport. Commissioners' Court developed and funded an airport economic development board to oversee the development of this Industrial Airpark. This area has been recently declared as a Foreign Trade Zone and widespread interest is being cultivated. The long-range goal of the Commissioners' Court is to develop a thriving industrial region capable of bringing economic development to the community.

**Community Involvement.** Gregg County strives to avoid the unnecessary duplication of facilities and personnel through interlocal agreements. Section 251.015 of the Transportation Code allows the County to use road equipment, construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on a project if the cost does not exceed \$15,000; and the use of the equipment or employees does not interfere with the county's work schedule; and the county pays only costs that the county would pay if the county did not assist the governmental entity. The Commissioners' Court has entered into mutual aid agreements by assisting other governmental entities with road work in turn for their assistance in ambulance and fire protection within the unincorporated areas of Gregg County.

Another method of community involvement is budgetary funding for qualifying community organizations, to assist with the development and maintenance of preventative, informative, and special needs programs for the citizens of the community. These programs consist of literacy programs, drug & alcohol programs, health organizations, etc. The long term affect these programs and organizations have on the community are a benefit to the citizens and help to reduce the costs associated with the judicial processes and indigent costs through preventative measures and enhanced earning capacities of individuals being served.

### **FINANCIAL INFORMATION**

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government 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 recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

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

As a part of the County's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the County has complied with applicable laws and regulations. The results of the county's single audit for the fiscal year ended September 30, 2000 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

**Budgetary Controls.** The County maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. Activities of the general fund, certain special revenue funds and the debt service funds are included in the annual appropriated budget. Project-length financial plans are prepared for the capital projects funds. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established at the categorical level. This format allows elected and appointed officials to request budget transfers within the operating expense category without court approval. Transfers needed within the salary or capital category, as well as transfers between departments must be submitted to court for approval of transfer. Gregg County also maintains an encumbrance accounting system as one method of maintaining budgetary control. Encumbered amounts lapse at year end and are not re-appropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the government continues to meet its responsibility for sound financial management.

**General Governmental Functions.** The following schedule presents a summary of General Fund, Special Revenue and Debt Service fund revenues for the fiscal year ended September 30, 2000 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenues	FY 2000 Amount	Percent of Total	FY 1999 Amount	Amount of Increase (Decrease)	Percent of Increase (Decrease)
Taxes	\$21,266,558	67.97%	\$20,426,722	\$ 839,836	4.11%
Licenses and Permits	1,127,711	3.60%	1,154,902	(27,191)	-2.35%
Intergovernmental	1,456,873	4.66%	3,027,740	(1,570,867)	-51.88%
Charges for Services	2,987,284	9.55%	2,915,798	71,486	2.44%
Fines and Forfeitures	719,113	2.30%	598,613	120,500	20.13%
Interest	1,448,234	4.63%	1,043,305	404,929	38.81%
Rent and Commissions	797,152	2.55%	536,845	260,307	48.49%
Miscellaneous	1,486,186	4.73%	1,661,147	(174,961)	-10.53%
Total	\$31,289,111	100.0%	\$31,365,072	\$ ( 75,961)	

The largest percentage increase in governmental revenue was in rent and commissions, due to the completion of the third floor jail renovation project, which increased in the beds available for prisoner housing (see Debt Administration below). Other revenue category increases to fines and forfeitures and interest income have a tendency to fluctuate from year to year based on external circumstances. Fines and forfeiture collections vary based on the number of court cases completed during the year, probationers completing probation, elections, etc. The increase in interest is attributed to the rise in interest rates and the conscientious investment management performed by the County Clerk and her staff, who function as the County Investment Officers.

Decreases of \$1,570,867 in intergovernmental revenue include completion of several multi-year grants during fiscal year 2000 and the 1999 tobacco settlement distribution by the State of Texas to Gregg County. The County received \$1,697,650 in 2000 and only \$207,116 from the State for the 2000 settlement portion. These payments, which span two years, produced the appearance of a major reduction in revenue in this category. Declines to miscellaneous revenue were similar, in that we had an unusual increase in the sheriff's asset and forfeiture account due to a large seizure that inflated the 1999 revenue amount. This account income fluctuates according to activity in law enforcement and the judicial system. Other minor fluctuations occurred throughout the remaining special revenue funds.

The following schedule presents a summary of General Fund, Special Revenue, and Debt Service fund expenditures for the fiscal year ended September 30, 2000, and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	FY 2000 Amount	Percent of Total	FY 1999 Amount	Amount of Increase (Decrease)	Percent of Increase (Decrease)
General Government	\$5,646,107	20.03%	\$7,309,365	\$ (1,663,258)	-22.76%
Judicial	3,960,203	14.05%	3,898,738	61,465	1.58%
Law Enforcement, Corrections and Rehabilitation	8,016,290	28.44%	7,589,020	427,270	5.63%
Health and Human Services	2,180,700	7.74%	2,107,874	72,826	3.45%
Public Buildings	1,548,283	5.49%	1,475,467	72,816	
Transportation and Roads	3,537,007	12.55%	3,705,165	(168,158)	-4.54%
Debt Service	3,293,454	<u>11.69%</u>	3,085,262	<u>208,192</u>	
Total	\$28,182,044	100.00%	\$29,170,891	\$ (988,847)	

The County experienced an overall decrease in spending for FY2000. This decrease is partially attributed to the completion of the computer replacement project in 1999 and the closing of the domestic relations department on September 30, 1999. These two factors reduced spending in the General Government category by \$1,690,112. The largest percentage increase is debt service, due to the completion of the third floor jail renovation project. This project is explained Debt Administration below.

Salary increases were awarded in the form of merit increases, which were budgeted at 1.5% of the total departmental salary and pooled within the department for disbursement. The salary increases would affect all categories, with the exception of Debt Service. The rising costs of prisoner care contributed to the increase in corrections' expenditures. Increased grant awards also affected the correlating expenditure categories.

**Fund Balances.** The County was able to maintain year-end unreserved fund balances at adequate levels for efficient County operations. The ending fund balance for General Fund increased by a total of \$2,489,024, from \$8,187,252 in 1999 to \$10,676,276 at year ending September 30, 2000. The ending fund balance on September 30, 2000 for Special Revenue Funds was \$5,814,336, showing a decrease from FY1999 to FY2000 of \$272,265. Debt Service Fund balances showed an increased of \$200,282, from \$3,152,019 in 1999 to \$3,352,301 on September 30, 2000.

**Debt Administration.** At September 30, 2000 Gregg County had four debt issues outstanding. The outstanding balance of the issues totaled \$3,963,527 in general obligation bonds and \$7,680,000 in certificates of obligation. The County has set a long-range goal of early retirement of debt where callable bonds exist. To achieve this goal, all net revenue received from the lease of the new jail facility will be transferred to debt service for the early retirement of debt associated with the jail facility.

In December of 1998, the County contracted with an existing Operator/vendor, Management Training Corporation (MTC), on a third floor renovation project at the expense of MTC. Revenue derived from the additional housing of inmates is to revert to MTC until the construction costs (\$1,454,121.85) are paid in full. At that time Gregg County will begin to receive the income for additional prisoner housing. The construction costs are expected to be paid in full some time during Spring of 2003. The contract was written so that Gregg County would not incur any additional costs or liabilities unless the County terminated the contract without cause prior to the repayment of the construction costs. The County has no intentions of terminating the contract early.

**Cash Management.** Cash temporarily idle in the various funds of the County is invested in bank certificates of deposit, repurchase agreements, or is invested in obligations of, or guaranteed by, governmental entities. Interest rates on bank deposits are governed by the County's depository contract. Total interest earned on deposits and investments of County Funds was \$1,485,651. The primary objectives of the County's investment policy are security of its principal followed by liquidity and yield.

**Risk Management.** Gregg County provides for the management of risks through self-insurance and traditional insurance. Currently the County has workman's compensation, unemployment compensation, public official liability, law enforcement liability, and general liability policies through the Texas Association of Counties self-insurance program. Traditional insurance includes coverage for property damage, automobile liability, and some professional liability.

**Implementation of GASB 34.** In June 1999, the Governmental Accounting Standards Board (GASB) established new reporting requirements for governmental agencies with the issuance of GASB Statement No.34 (GASB 34). Gregg County is not exempt from the implementation requirements for the following reasons: 1) the County's prescribed system of accounting is GAAP (Generally Accepted Accounting Principles); and 2) the County has bond covenants that require GAAP financial reporting. Gregg County is required to comply with the new reporting methods beginning October 1, 2002 under Phase 2 of the implementation plan. The new requirements allow four additional years for reporting infrastructure retroactively.

Initial plans for implementing GASB 34 include reviewing the County's historical road and bridge data and fixed asset accounting policies and procedures; developing more detailed revenue accounting; and reviewing the reporting impact on all accounting software. GASB 34 presents a new level of accountability in governmental accounting and our office will take action to implement any necessary changes to ensure compliance with GAAP.

#### **OTHER INFORMATION**

**Independent Audit.** While state statutes do not require an annual audit by independent certified public accountants, Gregg County has followed the policy of having an annual independent audit of its financial records. This policy has been continued for fiscal year ended September 30, 2000, with the engagement of the firm of Pattillo, Brown, and Hill, L.L.P. The audit was designed to meet the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section.

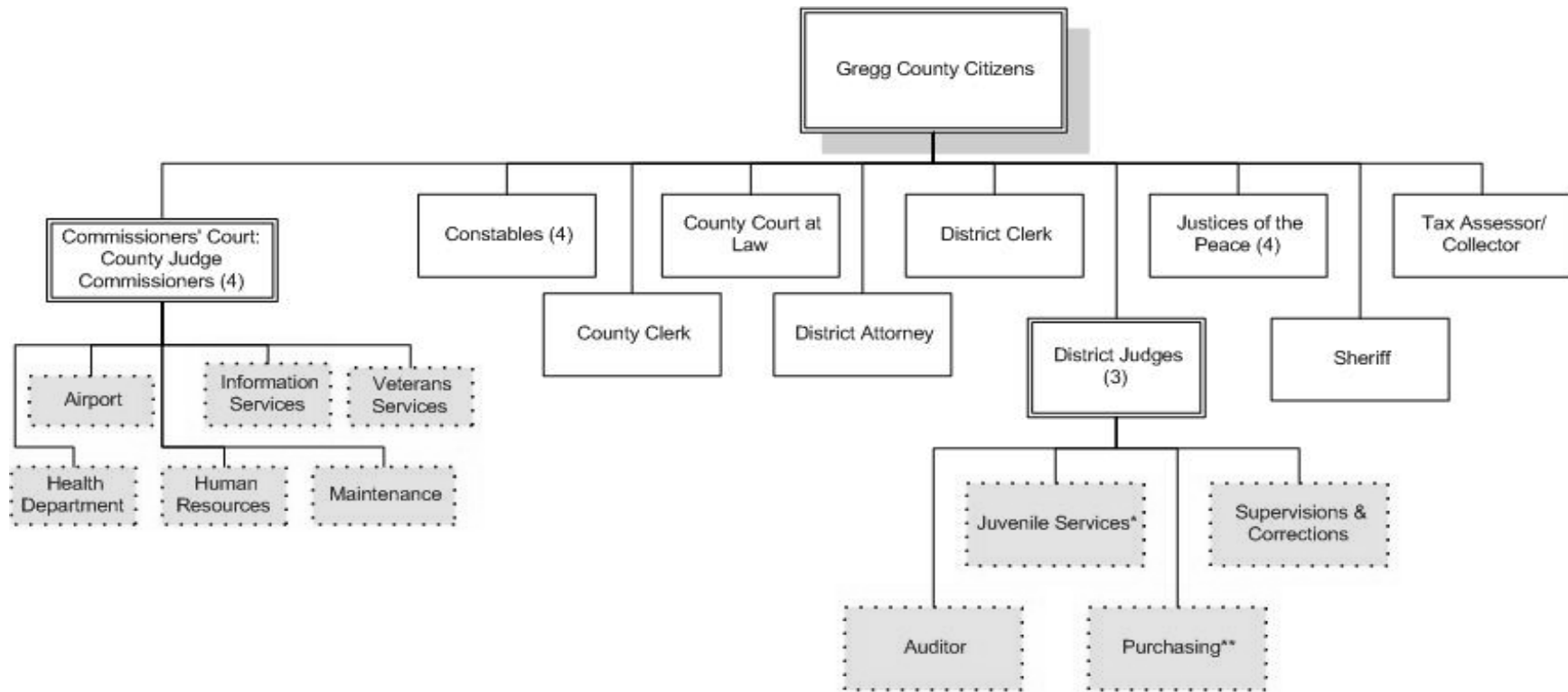
**Acknowledgments.** This report was completed through the efficient services of the County Auditor's staff and the Pattillo, Brown & Hill, L.L.P. audit team. I would like to express my appreciation for their dedication and efforts in making this report possible. I would like to express special thanks to my internal auditor, Linnie Prather, who diligently worked to prepare for the auditor's arrival and compile the final document.

In addition, I express my appreciation to the Commissioners' Court and District Judges for their support of responsible management of the financial operations of Gregg County.

Sincerely,



Linda Bailey  
County Auditor



\* Juvenile Board also includes County Court at Law Judge and County Judge serves as chairman

\*\* County Judge also serves on this supervisory board

Elected Officials

Appointed Officials

# **FINANCIAL SECTION**



**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying general purpose financial statements of Gregg County, Texas, as of and for the year ended September 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of Gregg County, Texas' management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, *"Audits of States, Local Governments and Nonprofit Organizations."* Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Gregg County, Texas as of September 30, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated February 9, 2001, on our consideration of Gregg County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining and individual fund and account group financial statements and Schedule of Expenditures of Federal and State Awards listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Gregg County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

February 9, 2001

GREGG COUNTY, TEXAS

COMBINED BALANCE SHEET -- ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

SEPTEMBER 30, 2000

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits:</b>				
Cash	\$ 77,632	\$ 2,578,364	\$ 293,221	\$ 811,765
Investments	9,636,910	3,610,028	3,047,420	200,540
Due From Other Funds	163,479	220,306	1,365	138
Receivables				
Other Governments	1,827,110	44,837	-	-
Accounts	311,906	80,170	10,671	20,459
Delinquent Property Taxes	778,591	147,435	210,815	-
Interfund Loans Receivable	176,591	-	-	-
Inventory - Material / Supplies	-	100,284	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Machinery and Equipment	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided for Retirement				
Of General Long-Term Debt	-	-	-	-
Amount to be Provided for				
Compensated Absences	-	-	-	-
Amount to be Provided for Retirement				
Of Notes Payable	-	-	-	-
<b>Total Assets and Other Debits</b>	<b>\$ 12,972,219</b>	<b>\$ 6,781,424</b>	<b>\$ 3,563,492</b>	<b>\$ 1,032,902</b>
<b>Liabilities, Fund Equity and Other Credits:</b>				
<b>Liabilities:</b>				
Cash Bond Deposits	\$ -	\$ -	\$ -	\$ -
Unearned Cost Deposits and				
Amounts Held in Trust	-	-	-	-
Accounts Payable	1,478,176	226,998	376	417,780
Due to Other Funds	-	293,076	-	-
Accounts Payable-Other Governments	39,176	3,726	-	-
Deferred Revenues	778,591	266,697	210,815	-
Interfund Loans Payable	-	176,591	-	-
General Obligation Bonds Payable	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Notes Payable	-	-	-	-
<b>Total Liabilities</b>	<b>2,295,943</b>	<b>967,088</b>	<b>211,191</b>	<b>417,780</b>
<b>Fund Equity and Other Credits:</b>				
Investment - General Fixed Assets	-	-	-	-
Fund Balance:				
Reserved for Inventory	-	100,284	-	-
Reserved for Debt Service	-	-	3,352,301	-
Reserved for Capital Projects	-	-	-	615,122
Unreserved, Undesignated	10,676,276	5,714,052	-	-
<b>Total Fund Equity and Other Credits</b>	<b>10,676,276</b>	<b>5,814,336</b>	<b>3,352,301</b>	<b>615,122</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 12,972,219</b>	<b>\$ 6,781,424</b>	<b>\$ 3,563,492</b>	<b>\$ 1,032,902</b>

See Notes to General Purpose Financial Statements.

FIDUCIARY FUND TYPE Trust and Agency	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (Memorandum Only)	COMPONENT UNITS	TOTALS REPORTING ENTITY (Memorandum Only)
	General Fixed Assets	General Long- Term Debt			
\$ 3,774,666	\$ -	\$ -	\$ 7,535,648	\$ 67,662	\$ 7,603,310
2,355,151	-	-	18,850,049	-	18,850,049
6,782	-	-	392,070	-	392,070
15,741	-	-	1,887,688	-	1,887,688
58,681	-	-	481,887	-	481,887
-	-	-	1,136,841	-	1,136,841
-	-	-	176,591	-	176,591
-	-	-	100,284	-	100,284
-	1,300,308	-	1,300,308	-	1,300,308
-	43,129,522	-	43,129,522	-	43,129,522
-	2,171,003	-	2,171,003	-	2,171,003
-	12,908,099	-	12,908,099	-	12,908,099
-	-	3,352,301	3,352,301	-	3,352,301
-	-	8,291,226	8,291,226	-	8,291,226
-	-	451,083	451,083	-	451,083
-	-	1,240,714	1,240,714	-	1,240,714
<u>\$ 6,211,021</u>	<u>\$ 59,508,932</u>	<u>\$ 13,335,324</u>	<u>\$ 103,405,314</u>	<u>\$ 67,662</u>	<u>\$ 103,472,976</u>
\$ 232,340	\$ -	\$ -	\$ 232,340	\$ -	\$ 232,340
3,538,897	-	-	3,538,897	-	3,538,897
600,092	-	-	2,723,422	-	2,723,422
98,994	-	-	392,070	-	392,070
1,740,698	-	-	1,783,600	-	1,783,600
-	-	-	1,256,103	-	1,256,103
-	-	-	176,591	-	176,591
-	-	11,643,527	11,643,527	-	11,643,527
-	-	451,083	451,083	-	451,083
-	-	1,240,714	1,240,714	-	1,240,714
<u>6,211,021</u>	<u>-</u>	<u>13,335,324</u>	<u>23,438,347</u>	<u>-</u>	<u>23,438,347</u>
-	59,508,932	-	59,508,932	-	59,508,932
-	-	-	100,284	-	100,284
-	-	-	3,352,301	-	3,352,301
-	-	-	615,122	-	615,122
-	-	-	16,390,328	67,662	16,457,990
-	59,508,932	-	79,966,967	67,662	80,034,629
<u>\$ 6,211,021</u>	<u>\$ 59,508,932</u>	<u>\$ 13,335,324</u>	<u>\$ 103,405,314</u>	<u>\$ 67,662</u>	<u>\$ 103,472,976</u>

GREGG COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE --  
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTS COMPONENT UNITS

FOR THE YEAR ENDED SEPTEMBER 30, 2000

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Taxes	\$ 16,741,117	\$ 2,373,389	\$ 2,152,052	\$ 11,117
Licenses and Permits	50,340	1,077,371	-	-
Intergovernmental	317,665	1,139,208	-	1,145,731
Charges for Services	2,180,767	806,517	-	98,369
Fines and Forfeitures	384,986	334,127	-	-
Interest	867,403	389,581	191,250	34,239
Rent and Commissions	481,514	315,638	-	-
Miscellaneous	890,072	596,114	-	-
Total Revenues	<u>21,913,864</u>	<u>7,031,945</u>	<u>2,343,302</u>	<u>1,289,456</u>
<b>Expenditures:</b>				
General Government	4,562,257	1,083,850	-	-
Judicial	3,015,735	944,468	-	-
Law Enforcement	227,243	717,444	-	-
Corrections and Rehabilitation	5,217,816	1,853,787	-	-
Health and Human Services	2,077,067	103,633	-	-
Public Buildings	1,548,283	-	-	-
Transportation and Roads	-	3,537,007	-	-
Capital Projects	-	-	-	1,776,320
Debt Service-Principal	213,408	-	1,309,646	-
Debt Service-Interest and Fiscal Charges	-	-	1,770,400	-
Total Expenditures	<u>16,861,809</u>	<u>8,240,189</u>	<u>3,080,046</u>	<u>1,776,320</u>
Excess (Deficiency) of Revenues over Expenditures	5,052,055	(1,208,244)	(736,744)	(486,864)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	1,211,860	937,026	715,472
Operating Transfers Out	(2,563,031)	(301,327)	-	-
Total Other Financing Sources (Uses)	<u>(2,563,031)</u>	<u>910,533</u>	<u>937,026</u>	<u>715,472</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	2,489,024	(297,711)	200,282	228,608
Fund Balance at Beginning of Year	8,187,252	6,086,601	3,152,019	386,514
Increase (Decrease) in Reserve For Inventory	-	25,446	-	-
Fund Balance at End of Year	<u>\$ 10,676,276</u>	<u>\$ 5,814,336</u>	<u>\$ 3,352,301</u>	<u>\$ 615,122</u>

See Notes to General Purpose Financial Statements.

<b>TOTALS PRIMARY GOVERNMENT (Memorandum Only)</b>	<b>COMPONENT UNITS</b>	<b>TOTALS REPORTING ENTITY (Memorandum Only)</b>
\$ 21,277,675	\$ -	\$ 21,277,675
1,127,711	-	1,127,711
2,602,604	-	2,602,604
3,085,653	-	3,085,653
719,113	-	719,113
1,482,473	3,178	1,485,651
797,152	-	797,152
1,486,186	-	1,486,186
<u>32,578,567</u>	<u>3,178</u>	<u>32,581,745</u>
5,646,107	-	5,646,107
3,960,203	-	3,960,203
944,687	-	944,687
7,071,603	-	7,071,603
2,180,700	-	2,180,700
1,548,283	-	1,548,283
3,537,007	-	3,537,007
1,776,320	-	1,776,320
1,523,054	-	1,523,054
1,770,400	-	1,770,400
<u>29,958,364</u>	<u>-</u>	<u>29,958,364</u>
2,620,203	3,178	2,623,381
2,864,358	-	2,864,358
<u>(2,864,358)</u>	<u>-</u>	<u>(2,864,358)</u>
<u>-</u>	<u>-</u>	<u>-</u>
2,620,203	3,178	2,623,381
17,812,386	64,484	17,876,870
25,446	-	25,446
<u>\$ 20,458,035</u>	<u>\$ 67,662</u>	<u>\$ 20,525,697</u>

**GREGG COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES --  
BUDGET AND ACTUAL -- ALL GOVERNMENTAL FUND TYPES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>GENERAL</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues:</b>			
Taxes	\$ 15,518,940	\$ 16,741,117	\$ 1,222,177
Licenses and Permits	51,500	50,340	(1,160)
Intergovernmental	315,581	317,665	2,084
Charges for Services	2,056,920	2,180,767	123,847
Fines and Forfeitures	290,000	384,986	94,986
Interest	470,000	867,403	397,403
Rent and Commissions	419,008	481,514	62,506
Miscellaneous	816,093	890,072	73,979
Total Revenues	19,938,042	21,913,864	1,975,822
<b>Expenditures:</b>			
General Government	4,859,739	4,562,257	297,482
Judicial	3,106,361	3,015,735	90,626
Law Enforcement	232,066	227,243	4,823
Corrections and Rehabilitation	5,587,307	5,217,816	369,491
Health and Human Services	2,170,882	2,077,067	93,815
Public Buildings	1,719,059	1,548,283	170,776
Transportation and Roads	-	-	-
Capital Projects	-	-	-
Debt Service-Principal	213,408	213,408	-
Debt Service-Interest and Fiscal Charges	-	-	-
Total Expenditures	17,888,822	16,861,809	1,027,013
Excess (Deficiency) of Revenues over Expenditures	2,049,220	5,052,055	3,002,835
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	-	-	-
Operating Transfers Out	(2,576,281)	(2,563,031)	13,250
Total Other Financing Sources (Uses)	(2,576,281)	(2,563,031)	13,250
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(527,061)	2,489,024	3,016,085
Fund Balance at Beginning of Year	8,187,252	8,187,252	-
Increase (Decrease) in Reserve for Inventory	-	-	-
Fund Balance at End of Year	\$ 7,660,191	\$ 10,676,276	\$ 3,016,085

See Notes To General Purpose Financial Statements.

SPECIAL REVENUE			DEBT SERVICE		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,374,704	\$ 2,373,389	\$ (1,315)	\$ 2,160,518	\$ 2,152,052	\$ (8,466)
1,091,500	1,077,371	(14,129)	-	-	-
1,403,121	1,139,208	(263,913)	-	-	-
521,543	806,517	284,974	-	-	-
290,000	334,127	44,127	-	-	-
266,900	389,581	122,681	133,500	191,250	57,750
259,000	315,638	56,638	-	-	-
210,439	596,114	385,675	-	-	-
<u>6,417,207</u>	<u>7,031,945</u>	<u>614,738</u>	<u>2,294,018</u>	<u>2,343,302</u>	<u>49,284</u>
1,155,280	1,083,850	71,430	-	-	-
776,822	944,468	(167,646)	-	-	-
278,777	717,444	(438,667)	-	-	-
1,994,560	1,853,787	140,773	-	-	-
103,633	103,633	-	-	-	-
-	-	-	-	-	-
3,813,796	3,537,007	276,789	-	-	-
-	-	-	-	-	-
-	-	-	1,309,646	1,309,646	-
-	-	-	<u>1,770,975</u>	<u>1,770,400</u>	<u>575</u>
<u>8,122,868</u>	<u>8,240,189</u>	<u>(117,321)</u>	<u>3,080,621</u>	<u>3,080,046</u>	<u>575</u>
(1,705,661)	(1,208,244)	497,417	(786,603)	(736,744)	49,859
1,221,860	1,211,860	(10,000)	937,026	937,026	-
(351,327)	(301,327)	50,000	-	-	-
<u>870,533</u>	<u>910,533</u>	<u>40,000</u>	<u>937,026</u>	<u>937,026</u>	<u>-</u>
(835,128)	(297,711)	537,417	150,423	200,282	49,859
4,992,540	6,086,601	1,094,061	3,152,019	3,152,019	-
-	25,446	25,446	-	-	-
<u>\$ 4,157,412</u>	<u>\$ 5,814,336</u>	<u>\$ 1,656,924</u>	<u>\$ 3,302,442</u>	<u>\$ 3,352,301</u>	<u>\$ 49,859</u>



**GREGG COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES --  
BUDGET AND ACTUAL -- ALL GOVERNMENTAL FUND TYPES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>CAPITAL PROJECTS</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$ 7,500	\$ 11,117	\$ 3,617
Licenses and Permits	-	-	-
Intergovernmental	1,610,343	1,145,731	(464,612)
Charges for Services	65,000	98,369	33,369
Fines and Forfeitures	-	-	-
Interest	13,000	34,239	21,239
Rent and Commissions	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>1,695,843</u>	<u>1,289,456</u>	<u>(406,387)</u>
<b>Expenditures:</b>			
General Government	-	-	-
Judicial	-	-	-
Law Enforcement	-	-	-
Corrections and Rehabilitation	-	-	-
Health and Human Services	-	-	-
Public Buildings	-	-	-
Transportation and Roads	-	-	-
Capital Projects	2,497,309	1,776,320	720,989
Debt Service-Principal	-	-	-
Debt Service-Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>2,497,309</u>	<u>1,776,320</u>	<u>720,989</u>
Excess (Deficiency) of Revenues over Expenditures	(801,466)	(486,864)	314,602
<b>Other Financing Sources (Uses):</b>			
Operating Transfer In	715,472	715,472	-
Operating Transfer Out	-	-	-
Total Other Financing Sources (Uses)	<u>715,472</u>	<u>715,472</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(85,994)	228,608	314,602
Fund Balance at Beginning of Year	386,514	386,514	-
Increase (Decrease) in Reserve for Inventory	-	-	-
Fund Balance at End of Year	<u>\$ 300,520</u>	<u>\$ 615,122</u>	<u>\$ 314,602</u>

See Notes To General Purpose Financial Statements.

**TOTALS ( MEMORANDUM ONLY)**

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 20,061,662	\$ 21,277,675	\$ 1,216,013
1,143,000	1,127,711	(15,289)
3,329,045	2,602,604	(726,441)
2,643,463	3,085,653	442,190
580,000	719,113	139,113
883,400	1,482,473	599,073
678,008	797,152	119,144
1,026,532	1,486,186	459,654
<u>30,345,110</u>	<u>32,578,567</u>	<u>2,233,457</u>
6,015,019	5,646,107	368,912
3,883,183	3,960,203	(77,020)
510,843	944,687	(433,844)
7,581,867	7,071,603	510,264
2,274,515	2,180,700	93,815
1,719,059	1,548,283	170,776
3,813,796	3,537,007	276,789
2,497,309	1,776,320	720,989
1,523,054	1,523,054	-
1,770,975	1,770,400	575
<u>31,589,620</u>	<u>29,958,364</u>	<u>1,631,256</u>
(1,244,510)	2,620,203	3,864,713
2,874,358	2,864,358	(10,000)
(2,927,608)	(2,864,358)	63,250
<u>(53,250)</u>	<u>-</u>	<u>53,250</u>
(1,297,760)	2,620,203	3,917,963
16,718,325	17,812,386	1,094,061
-	25,446	25,446
<u>\$ 15,420,565</u>	<u>\$ 20,458,035</u>	<u>\$ 5,037,470</u>

## **GREGG COUNTY, TEXAS**

### **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED SEPTEMBER 30, 2000**

##### **NOTE A -- REPORTING ENTITY**

Gregg County, Texas (the "County") is a political subdivision of the State of Texas. The County provides those services allowed by state statutes. These services include, but are not limited to, law enforcement, judicial proceedings, probation monitoring services, juvenile services, recording services related to judicial proceedings, public health and welfare, maintaining roads and bridges (principally within the unincorporated areas of the County) and other related governmental functions.

As required by generally accepted accounting principles, these general purpose financial statements present all the fund types and account groups of the County and its component units, entities for which the government is considered to be financially accountable. The following entities have been identified as discretely presented component units and are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County:

Gregg County Housing Finance Corporation,  
Gregg County Industrial Development Corporation and  
Gregg County Health Facilities Development Corporation.

Each entity is governed by a separate boards of directors which the County Commissioners Court appoints and over which the County Commissioners' Court may impose their will. All three entities have a September 30 fiscal year end. The Gregg County Industrial Development Corporation did not report any assets, liabilities or fund balance as of fiscal year end. No income or expense were recorded during the year for this entity.

Other entities with which the County is affiliated, but which are not component units of the County, are:

Good Shepherd Medical Center  
Gregg - Rusk County Rural Fire Prevention District

## GREGG COUNTY, TEXAS

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

#### NOTE B -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County conform to generally accepted accounting principles applicable to governments. The following is a summary of the more significant policies.

##### Basis of Presentation

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

##### Governmental Funds

**General Fund:** To account for all financial resources except those required to be accounted for in another fund. The General Fund is the general operating fund of the County.

**Special Revenue Funds:** To account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds:** To account for the accumulation of resources for and the payment of, general long-term debt principal and interest.

**Capital Projects Funds:** To account for financing resources to be used for the acquisition or construction of major capital facilities.

##### Fiduciary Fund

**Agency Fund:** To account for assets held by the County in a trustee, custodial or agent capacity. This fund is custodial in nature and does not involve measurement of results of operations.

##### Account Groups

**General Fixed Assets Account Group:** To account for all fixed assets of the County used in governmental fund type operations.

## GREGG COUNTY, TEXAS

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

General Long-Term Debt Account Group: To account for all long-term obligations of the County to be financed from governmental fund type operations.

#### Basis of Accounting

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

All Governmental Fund Types and the Agency Fund are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred with the exception of principal and interest on general long-term debt, which is recognized when due, and liabilities for accrued compensated absences, which are recognized when payable from current available financial resources.

Property tax revenues are considered to be susceptible-to-accrual. Licenses and permits, intergovernmental revenue, fees, fines and forfeitures and rents are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

In applying the susceptible-to-accrual concept to intergovernmental revenue, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County: therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

Federal reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred. State sales tax revenue is recorded as intergovernmental revenue when the revenue is available and measurable.

## GREGG COUNTY, TEXAS

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

#### Budgets and Budgetary Accounting

Annual budgets are adopted on a modified accrual basis for all governmental funds with the exception of the Sheriff Asset & Forfeiture, Sheriff Enforcement, Sheriff Inmate Welfare and Sheriff Inmate Welfare, TDC special revenue funds. A budget is prepared for the District Attorney General special revenue fund based on a fiscal year ending October 31. Due to the difference in budgeting and reporting periods, a comparison between budget and actual is not presented for this fund. A combined budget is prepared for all Code Unit operations rather than individual budgets for each fund. As a result, no comparison between budget and actual is presented for the two Code Unit special revenue funds. Budgetary control is exercised at the departmental level. All appropriations lapse at year-end.

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 expenditures. Reported budget amounts reflect the budget as originally adopted and all budget amendments and transfers approved by the Commissioners' Court.

#### Encumbrances

The County uses encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation. Purchase orders outstanding at year end are not reported as reservations of fund balance because all open purchase orders lapse at year-end and are subject to re-appropriation in the budgetary process.

#### Cash, Time Deposits and Investments

At September 30, 2000, the County had cash book balances of \$7,535,648 with bank balances of \$7,298,402. The bank balance was completely covered by federal deposit insurance or by collateral held by the County's agent in the County's name.

The County's investment policy authorizes investments in government securities, certificates of deposit, repurchase agreements, mutual funds and public funds investment pools. As of September 30, 2000 investments of \$18,850,049 consist of treasury notes and government agency securities and are stated at market value.

Certain deposits held by various trust and agency funds designated as unearned cost deposits and amounts held in trust are subject to withdrawal restrictions.

## GREGG COUNTY, TEXAS

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

Portions of cash balances of many County funds are pooled for the purchase of specific investments. Interest earned from investments purchased with pooled cash is allocated to each of the funds based on the relative amount contributed by each fund.

#### Inventories

Inventories are stated at cost. The costs of inventory items are recognized as expenditures in governmental funds when purchased.

#### Fixed Assets

Fixed assets are recorded at cost, where determinable, or zero. Fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and capitalized in the General Fixed Assets Account Group. Donated land and buildings are reported at estimated fair market value at the time received. No provision has been made for depreciation of general fixed assets. Fixed assets consisting of certain improvements including roads and bridges have not been capitalized. Such assets normally are immovable and are of value only to the County. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

#### Reservations of Fund Equity

Portions of fund equity are segregated for future use and are, therefore, not available for future appropriation or expenditure. Amounts reserved for inventory, capital projects and debt service represent portions of fund equity, which are reserved in accordance with County policy.

#### Vacation Pay and Sick Leave

Vacation and sick leave benefits are accumulated by County employees according to formulas adopted by the Commissioners' Court. The County's policy requires vacation time to be used within 14 months of being earned. Upon termination or retirement, employees are paid for any unused vacation time. The County's policy allows for accumulation of sick leave up to 60 days and provides for payment of sick leave accruals only upon retirement. At September 30, 2000, a liability has been recorded in the General Long-Term Debt Account Group for accrued vacation time as well as the portion of accumulated sick leave expected to be paid.

#### Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. During fiscal year 2000,

# GREGG COUNTY, TEXAS

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

the County was covered under a general liability insurance plan. Additionally, the County has commercial insurance for other risks of loss, including employee health benefits, workers compensation and employee life and accident insurance. There were no significant reductions in insurance coverage from the prior year, nor did any settlement exceed coverage.

### Total Columns on Combined Financial Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### NOTE C -- PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, are payable on receipt of notice, and become delinquent on February 1 of the following year. Property taxes receivable include delinquent (related to real property) and insolvent (related to personal property) taxes receivable and are accounted for as deferred revenue.

### NOTE D -- LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year ended September 30, 2000:

	<u>Balance 10/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 9/30/00</u>
General Obligation Bonds Payable	\$12,953,173	\$ -	\$1,309,646	\$11,643,527
Accrued Compensated Absences	527,194	-	76,111	451,083
Leases Payable	140,406	-	140,406	-
Notes Payable	-	1,454,122	213,408	1,240,714
TOTALS	<u>\$13,620,773</u>	<u>\$1,454,122</u>	<u>\$1,739,571</u>	<u>\$13,335,324</u>



## GREGG COUNTY, TEXAS

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

Long-term debt at September 30, 2000 is comprised of the following individual issues:

\$7,200,000 Certificates of Obligation, Series 1993, due in annual installments to March 1, 2010, interest at 4.50% to 7.50%	\$6,545,000
\$625,000 Certificates of Obligation, Series 1992, due in annual installments to March 1, 2007, interest at 5.50% to 7.00%	370,000
\$1,650,000 Combination Tax and Airport Revenue Certificates of Obligation, Series 1990, due in annual installments to March 1, 2005, interest at 6.75% to 8.75%	765,000
\$17,635,173 General Obligation Refunding Bonds, Series 1988, due in annual installments to March 1, 1998, interest at 5.90% to 7.10%, with capital appreciation bonds due March 1, 2005, interest at 7.20% to 7.80%	<u>3,963,527</u>
TOTAL	<u>\$11,643,527</u>

The General Obligation Certificates of Obligation -- Series 1993 were issued on November 1, 1993 to finance jail construction and mature on March 1 in the year 1994 through 2010.

The General Obligation Certificates of Obligation -- Series 1992 were issued on June 1, 1992 to purchase land and building for additional jail facilities and mature on March 1 in the year 1993 through 2007.

The Tax and Airport Revenue Certificates of Obligation -- Series 1990 were issued on March 1, 1990 to provide improvements to the Gregg County Airport and mature on March 1 in the year 1992 through 2005.

The General Obligation Refunding Bonds -- Series 1988 were issued on March 14, 1988, to refund \$15,590,000 of the General Obligation Refunding Bonds -- Series 1985 maturing on March 1 in the years 1996 through 2005. The balance of these refunded bonds at September 30, 2000 was \$3,963,527.

**GREGG COUNTY, TEXAS**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued**

The annual requirements to amortize all debt outstanding as of September 30, 2000 including interest payments of \$10,309,553 are as follows:

	<u>General Obligation Bonds Payable</u>
Fiscal Year : 2001	\$ 3,077,294
2002	3,070,024
2003	3,076,417
2004	3,071,886
2005	3,068,249
2004 – 2010	<u>6,589,210</u>
Subtotal	21,953,080
Less Interest	<u>10,309,553</u>
TOTAL	<u>\$11,643,527</u>

The County has a non-interest bearing note payable of \$1,240,714 relating to the renovation of the jail's third floor. This debt is payable solely from revenues generated from a contract with a third party administrator for housing inmates on jail's third floor. The county has no contractual obligation to pay the debt from its general or tax revenues, except in the most unusual case that the county must terminate the contract without cause. Early termination is not anticipated. The commissioners' court fully expects that the entire remaining debt will be paid from contract revenues. In the event that the third party administrator terminates the contract prior to full payment of the county's debt, the unpaid balance of the debt is expressly forgiven.

# GREGG COUNTY, TEXAS

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

### NOTE E -- CHANGES IN GENERAL FIXED ASSETS

A summary of the change in general fixed assets for the year ended September 30, 2000 is as follows:

	Balance October 1 1999	Additions	Deletions	Balance Sept 30 2000
Land	\$ 1,322,166	\$ -	\$ (21,858)	\$ 1,300,308
Buildings	41,030,721	2,394,308	(295,507)	43,129,522
Improvements Other than Bldg	12,762	2,158,241	-	2,171,003
Machinery & Equipment	13,751,589	167,916	(1,011,406)	12,908,099
TOTALS	<u>\$56,117,238</u>	<u>\$4,720,465</u>	<u>\$(1,328,771)</u>	<u>\$59,508,932</u>

### NOTE F -- RETIREMENT PLAN

**Plan Description.** Gregg 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 502 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

# GREGG COUNTY, TEXAS

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

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.

The employer contributed using the actuarially determined rate of 9.56% for the months of the accounting year in 1999, and 9.46% for the months of the accounting year in 2000.

The contribution rate payable by the employee members for calendar year 2000 is the rate of 7% as adopted by the governing body of the employer.

**Annual Pension Cost.** For the employer's accounting year ending September 30, 2000, the annual pension cost for the TCDRS plan for its employees was \$1,265,658, and the actual contributions were \$1,265,658 .

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 valuations as of December 31, 1997 and December 31, 1998, the basis for determining the contribution rates for calendar years 1999 and 2000. The December 31, 1999 actuarial valuation is the most recent valuation.

### Actuarial Valuation Information

Actuarial valuation date	12/31/97	12/31/98	12/31/99
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

## GREGG COUNTY, TEXAS

### NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued

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.

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#### Actuarial Valuation Information

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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

**GREGG COUNTY, TEXAS**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued**

**NOTE G -- INTERFUND BALANCES**

Interfund receivable and payable balances at September 30, 2000 were as follows:

<u>Fund (s)</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$163,479	\$ -
Special Revenue	220,306	293,076
Debt Service	1,365	-
Capital Projects	138	-
Trust and Agency	6,782	98,994
<b>TOTALS</b>	<u><b>\$ 392,070</b></u>	<u><b>\$ 392,070</b></u>

**NOTE H -- OPERATING LEASE COMMITMENTS**

The County is committed under various operating leases for copy machines and computer hardware. Lease expenditures for the year ended September 30, 2000 amounted to \$97,826.

**NOTE I -- LEASES OF COUNTY ASSETS**

The County leases facilities at the airport to various outside companies. Minimum rental revenue for future years is as follows:

2001	\$ 166,935
2002	157,947
2003	157,421
2004	153,680
2005	144,940
Thereafter	892,141
<b>TOTAL</b>	<u><b>\$1,673,064</b></u>

Revenue from contingent rentals (rental commissions and commissions on fuel flowage) for the year ended September 30, 2000 was \$121,473.

## **GREGG COUNTY, TEXAS**

### **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS -- Continued**

#### **NOTE J -- COMMITMENTS AND CONTINGENCIES**

The County has participated in a number of state and federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives and regulatory authorities. The purpose of the audits is to ensure compliance with conditions relating to the granting of funds and other reimbursement regulations. The County's management believes that any liability for reimbursement which may arise as the result of these audits would not be material to the financial position of the County.

The County is involved in certain lawsuits arising in the ordinary course of business. It is management's belief that any liability resulting from such lawsuits would not be material in relation to the County's financial position.

**COMBINING, INDIVIDUAL FUND  
AND ACCOUNT GROUP  
FINANCIAL STATEMENTS**



**GREGG COUNTY, TEXAS  
GENERAL FUND**

**COMPARATIVE BALANCE SHEETS**

**SEPTEMBER 30, 2000 AND 1999**

	<b>September 30</b>	
	<b>2000</b>	<b>1999</b>
<b>Assets:</b>		
Cash	\$ 77,632	\$ 303,478
Investments	9,636,910	6,920,078
Due From Other Funds	163,479	200,337
Receivables		
Other Governments	1,827,110	1,188,226
Accounts	311,906	204,822
Delinquent Property Taxes	778,591	472,920
Interfund Loans	176,591	400,000
	<b>Total Assets</b>	<b>Total Assets</b>
	<b>\$ 12,972,219</b>	<b>\$ 9,689,861</b>
 <b>Liabilities and Fund Balance:</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 1,478,176	\$ 976,704
Due to Other Funds	-	150
Accounts Payable - Other Governments	39,176	49,452
Deferred Revenues	778,591	476,303
	<b>Total Liabilities</b>	<b>Total Liabilities</b>
	<b>2,295,943</b>	<b>1,502,609</b>
 <b>Fund Balance:</b>		
Unreserved, Undesignated	10,676,276	8,187,252
	<b>Total Liabilities and Fund Balance</b>	<b>Total Liabilities and Fund Balance</b>
	<b>\$ 12,972,219</b>	<b>\$ 9,689,861</b>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
Taxes	\$ 15,518,940	\$ 16,741,117	\$ 1,222,177	\$ 15,835,689
Licenses and Permits	51,500	50,340	(1,160)	54,437
Intergovernmental	315,581	317,665	2,084	255,391
Charges for Services	2,056,920	2,180,767	123,847	2,159,851
Fines and Forfeitures	290,000	384,986	94,986	298,936
Interest	470,000	867,403	397,403	566,878
Rent and Commissions	419,008	481,514	62,506	235,157
Miscellaneous	816,093	890,072	73,979	832,328
<b>Total Revenues</b>	<b><u>19,938,042</u></b>	<b><u>21,913,864</u></b>	<b><u>1,975,822</u></b>	<b><u>20,238,667</u></b>
<b>Expenditures:</b>				
General Government	4,859,739	4,562,257	297,482	4,652,724
Judicial	3,106,361	3,015,735	90,626	2,940,385
Law Enforcement	232,066	227,243	4,823	321,066
Corrections and Rehabilitation	5,587,307	5,217,816	369,491	4,914,984
Health and Human Services	2,170,882	2,077,067	93,815	1,939,751
Public Buildings	1,719,059	1,548,283	170,776	1,475,467
Debt Service - Principal	213,408	213,408	-	-
<b>Total Expenditures</b>	<b><u>17,888,822</u></b>	<b><u>16,861,809</u></b>	<b><u>1,027,013</u></b>	<b><u>16,244,377</u></b>
<b>Excess of Revenues Over Expenditures</b>	<b><u>2,049,220</u></b>	<b><u>5,052,055</u></b>	<b><u>3,002,835</u></b>	<b><u>3,994,290</u></b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	-	-	116,141
Operating Transfers Out	(2,576,281)	(2,563,031)	13,250	(3,245,252)
<b>Total Other Financing Sources (Uses)</b>	<b><u>(2,576,281)</u></b>	<b><u>(2,563,031)</u></b>	<b><u>13,250</u></b>	<b><u>(3,129,111)</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b><u>(527,061)</u></b>	<b><u>2,489,024</u></b>	<b><u>3,016,085</u></b>	<b><u>865,179</u></b>
<b>Fund Balance at Beginning of Year</b>	<b><u>8,187,252</u></b>	<b><u>8,187,252</u></b>	<b><u>-</u></b>	<b><u>7,322,073</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 7,660,191</u></b>	<b><u>\$ 10,676,276</u></b>	<b><u>\$ 3,016,085</u></b>	<b><u>\$ 8,187,252</u></b>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Taxes:</b>			
Current Property Taxes	\$ 7,716,040	\$ 7,543,110	\$ (172,930)
Delinquent Property Taxes	229,900	394,468	164,568
Alcoholic Beverage Tax	128,000	145,869	17,869
Bingo Tax	40,000	26,785	(13,215)
Sales Tax	7,405,000	8,630,885	1,225,885
<b>Total Taxes</b>	<b><u>15,518,940</u></b>	<b><u>16,741,117</u></b>	<b><u>1,222,177</u></b>
<b>Licenses and Permits:</b>			
Alcoholic Beverage Licenses	30,000	29,365	(635)
Sexually Oriented Businesses	2,500	2,250	(250)
Sewage Disposal Systems	19,000	18,725	(275)
<b>Total Licenses and Permits</b>	<b><u>51,500</u></b>	<b><u>50,340</u></b>	<b><u>(1,160)</u></b>
<b>Intergovernmental:</b>			
Federal Grant	8,500	6,595	(1,905)
State Supplement - Court at Law	35,000	38,453	3,453
State Supplement - County Judge	10,000	10,000	-
State - Commercial Waste Mgmt Fees	-	536	536
City of Longview - Prisoner Care	219,565	219,565	-
Gregg County Appraisal District	42,516	42,516	-
<b>Total Intergovernmental</b>	<b><u>315,581</u></b>	<b><u>317,665</u></b>	<b><u>2,084</u></b>
<b>Charges for Services:</b>			
County Judge	1,100	2,047	947
Sheriff	230,000	257,903	27,903
Constables	60,000	62,849	2,849
County Clerk	550,000	560,157	10,157
Cash Bond - Adm Fee	-	12,758	12,758
Tax Assessor-Collector	640,000	677,914	37,914
District Attorney	50,000	40,871	(9,129)
District Clerk	270,000	287,188	17,188
Justices of the Peace	25,000	25,198	198
Trial Fees	2,500	370	(2,130)

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Probate Judge Education Fees	1,300	2,180	880
Other Arrest Fees	48,000	57,005	9,005
County Court at Law	1,100	698	(402)
State Fees	38,000	61,585	23,585
State Fees-TP-Judicial Efficiency	-	3,035	3,035
DRO - Miscellaneous Fees	1,500	665	(835)
DRO - Annual Service Fees	60,000	6,117	(53,883)
DRO - Filing Fees	-	18,984	18,984
Health Department Fees	1,000	35	(965)
Code Unit	7,500	8,093	593
Parking Lot Fees	15,500	17,126	1,626
Computer Services	9,970	7,062	(2,908)
Defensive Driving Fees	24,500	42,541	18,041
Child Safety Fees	1,200	1,640	440
Traffic Fees	14,000	22,898	8,898
Gun Control	250	-	(250)
Video Fees	4,500	3,848	(652)
<b>Total Charges for Services</b>	<b><u>2,056,920</u></b>	<b><u>2,180,767</u></b>	<b><u>123,847</u></b>
<b>Fines and Forfeitures:</b>			
Justice Courts	290,000	384,986	94,986
<b>Total Fines and Forfeitures</b>	<b><u>290,000</u></b>	<b><u>384,986</u></b>	<b><u>94,986</u></b>
<b>Interest:</b>			
Interest	470,000	716,513	246,513
Unrealized Gains / Losses	-	150,890	150,890
<b>Total Interest</b>	<b><u>470,000</u></b>	<b><u>867,403</u></b>	<b><u>397,403</u></b>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Rent and Commissions:</b>			
BorgWarner Automotive	34,000	34,098	98
A & M Tower, Inc.	2,400	7,200	4,800
Community Buildings	6,800	7,725	925
Rent - MTC 3rd Floor Contract	213,408	213,408	-
Royalties	7,000	10,183	3,183
Telephone Coin Stations	155,000	208,300	53,300
Concession Commissions	400	600	200
<b>Total Rent and Commissions</b>	<b><u>419,008</u></b>	<b><u>481,514</u></b>	<b><u>62,506</u></b>
<b>Miscellaneous:</b>			
Jail Lease	720,700	790,448	69,748
Sale of Fixed Assets	41,275	35,219	(6,056)
Ins Proceeds-Loss of Fixed Assets	44,118	43,368	(750)
Miscellaneous	10,000	21,037	11,037
<b>Total Miscellaneous</b>	<b><u>816,093</u></b>	<b><u>890,072</u></b>	<b><u>73,979</u></b>
<b>Total Revenues</b>	<b><u>\$ 19,938,042</u></b>	<b><u>\$ 21,913,864</u></b>	<b><u>\$ 1,975,822</u></b>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>General Government:</b>			
County Clerk - Judicial:			
Salaries & Wages - Other Employees	\$ 114,973	\$ 114,299	\$ 674
Temporary Help	17,250	16,353	897
Merit Pay	1,490	1,222	268
Longevity Pay	480	480	-
Social Security - Other Employees	9,854	9,854	-
Group Insurance - Other Employees	17,388	16,674	714
Retirement - Other Employees	11,238	11,003	235
Worker's Comp - Other Employees	103	103	-
State Unemployment Insurance	252	251	1
Total County Clerk - Judicial	173,028	170,239	2,789
County Clerk - Public Records:			
Salaries & Wages - Other Employees	225,732	223,452	2,280
Merit Pay	3,420	3,388	32
Longevity Pay	1,560	1,560	-
Social Security - Other Employees	19,847	17,219	2,628
Group Insurance - Other Employees	39,310	34,956	4,354
Retirement - Other Employees	23,816	21,664	2,152
Worker's Comp - Other Employees	187	185	2
State Unemployment Insurance	496	440	56
Total County Clerk - Public Records	314,368	302,864	11,504
County Clerk - Administration:			
Salaries - Elected	46,411	46,410	1
COLA - Elected	928	928	-
Social Security - Elected	3,787	3,553	234
Group Insurance - Elected	3,815	3,553	262
Retirement - Elected	4,503	4,490	13
Worker's Comp - Elected	51	42	9
Salaries & Wages - Other Employees	26,000	26,000	-
Merit Pay	625	625	-
Social Security - Other Employees	2,112	2,033	79

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Group Insurance - Other Employees	3,607	3,404	203
Retirement - Other Employees	2,533	2,525	8
Worker's Comp - Other Employees	23	23	-
State Unemployment Insurance	53	51	2
Supplies & Other Expense	32,452	30,478	1,974
Video Tape Supplies	750	188	562
Lease of Hardware	3,002	3,002	-
Copying Machine	5,500	4,098	1,402
Conferences, Workshops & Training	3,500	3,336	164
Repairs & Maintenance Service	5,938	5,880	58
Total County Clerk - Administration	<u>145,590</u>	<u>140,619</u>	<u>4,971</u>
 Telecommunications:			
Salaries & Wages - Other Employees	9,425	8,760	665
Part-Time Pool	20,000	14,353	5,647
Social Security - Other Employees	2,303	1,768	535
Retirement - Other Employees	905	831	74
Worker's Comp - Other Employees	6	6	-
State Unemployment Insurance	45	45	-
Supplies & Other Expense	250	203	47
Total Telecommunications	<u>32,934</u>	<u>25,966</u>	<u>6,968</u>
 Purchasing:			
Salaries & Wages - Other Employees	88,145	85,731	2,414
Merit Pay	1,322	992	330
Social Security - Other Employees	7,157	6,542	615
Group Insurance - Other Employees	10,922	9,184	1,738
Retirement - Other Employees	8,589	8,226	363
Worker's Comp - Other Employees	79	79	-
State Unemployment Insurance	179	167	12
Supplies & Other Expense	6,480	6,455	25
Copying Machine	4,925	4,923	2
Communications	101	101	-
Conferences, Workshops & Training	3,965	3,919	46

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Advertising	1,475	1,338	137
Travel	713	337	376
Repairs & Maintenance Service	99	99	-
Total Purchasing	<u>134,151</u>	<u>128,093</u>	<u>6,058</u>
 Human Resources:			
Salaries & Wages - Other Employees	73,299	73,299	-
Temporary Help	3,400	857	2,543
Merit Pay	1,099	1,011	88
Longevity Pay	480	480	-
Social Security - Other Employees	6,261	5,475	786
Group Insurance - Other Employees	7,464	6,368	1,096
Retirement - Other Employees	7,515	7,093	422
Worker's Comp - Other Employees	66	66	-
State Unemployment Insurance	157	145	12
Supplies & Other Expense	4,000	2,606	1,394
Training Aids	2,200	993	1,207
Service Awards	1,000	988	12
Copying Machine	2,826	2,666	160
Conferences, Workshops & Training	1,730	1,681	49
Advertising	1,070	-	1,070
Travel	750	-	750
Total Human Resources	<u>113,317</u>	<u>103,728</u>	<u>9,589</u>
 Non-Departmental-General Government:			
Fringe Benefits Adjustments	25,000	19,643	5,357
Bank Service Charges	2,000	1,622	378
Postage	172,327	160,674	11,653
Copying Machine	5,000	4,098	902
Appraisal District	170,173	170,173	-
Legal Expense	58,638	58,323	315
Insurance Consultant	5,000	622	4,378
Other Professional Services	22,802	22,802	-
Communications	160,000	149,979	10,021



**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Conferences, Workshops & Training	4,000	2,534	1,466
Print Shop	25,019	24,831	188
Insurance	390,000	383,235	6,765
Dues & Subscriptions	15,000	12,678	2,322
Repairs & Maintenance Service	1,000	292	708
Settlement of Lawsuits	156	-	156
Independent Auditors	40,500	40,500	-
Total Non-Dept-General Government	<u>1,096,615</u>	<u>1,052,006</u>	<u>44,609</u>
County Judge:			
Salaries - Elected	50,001	50,000	1
COLA - Elected	1,000	1,000	-
Social Security - Elected	4,081	3,728	353
Group Insurance - Elected	3,851	2,773	1,078
Retirement - Elected	4,896	4,837	59
Worker's Comp - Elected	44	44	-
Salaries & Wages - Other Employees	98,997	98,996	1
Merit Pay	1,468	1,468	-
Longevity Pay	360	360	-
Social Security - Other Employees	7,812	7,713	99
Group Insurance - Other Employees	10,037	10,037	-
Retirement - Other Employees	9,570	9,562	8
Worker's Comp - Other Employees	90	90	-
State Unemployment Insurance	199	194	5
Supplies & Other Expense	8,000	7,328	672
Copying Machine	1,500	1,302	198
Other Professional Services	200	-	200
Contract Services - Court Reporters	5,000	4,185	815
Communications	200	144	56
Conferences, Workshops & Training	3,000	2,854	146
Dues & Subscriptions	1,200	584	616
Travel	1,000	288	712
Capital Outlay	2,818	2,818	-
Total County Judge	<u>215,324</u>	<u>210,305</u>	<u>5,019</u>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Elections:</b>			
Salaries & Wages - Other Employees	96,775	96,775	-
Overtime	7,600	7,182	418
Election Workers	38,400	23,008	15,392
Merit Pay	1,452	1,452	-
Longevity Pay	840	840	-
Social Security - Other Employees	11,606	9,331	2,275
Group Insurance - Other Employees	14,829	13,595	1,234
Retirement - Other Employees	13,926	9,410	4,516
Worker's Comp - Other Employees	109	87	22
State Unemployment Insurance	290	193	97
Supplies & Other Expense	37,550	20,072	17,478
Communications	150	150	-
Conferences, Workshops & Training	1,700	1,589	111
Travel	800	296	504
Repairs & Maintenance Service	3,250	3,250	-
Total Elections	229,277	187,230	42,047
<b>County Auditor:</b>			
Salaries & Wages - Other Employees	246,264	241,837	4,427
Merit Pay	3,694	1,792	1,902
Longevity Pay	960	960	-
Social Security - Other Employees	20,073	18,093	1,980
Group Insurance - Other Employees	29,244	26,736	2,508
Retirement - Other Employees	24,088	23,199	889
Worker's Comp - Other Employees	221	221	-
State Unemployment Insurance	502	471	31
Supplies & Other Expense	8,100	7,903	197
Copying Machine	2,500	1,967	533
Conferences, Workshops & Training	3,500	3,086	414
Travel	200	162	38
Repairs & Maintenance Service	140	125	15
Total County Auditor	339,486	326,552	12,934

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Tax Assessor-Collector:			
Salaries - Elected	51,000	51,000	-
COLA - Elected	1,020	1,020	-
Social Security - Elected	4,162	3,419	743
Group Insurance - Elected	3,861	3,285	576
Retirement - Elected	4,994	4,934	60
Worker's Comp - Elected	46	46	-
Salaries & Wages - Other Employees	712,436	697,905	14,531
Temporary Help	10,000	9,476	524
Merit Pay	10,687	10,664	23
Longevity Pay	5,040	4,920	120
Social Security - Other Employees	59,053	51,770	7,283
Group Insurance - Other Employees	121,135	101,192	19,943
Retirement - Other Employees	70,864	63,233	7,631
Worker's Comp - Other Employees	638	638	-
State Unemployment Insurance	1,476	1,374	102
Supplies & Other Expense	56,000	55,198	802
Copying Machine	5,100	4,583	517
Communications	5,200	5,199	1
Conferences, Workshops & Training	4,724	4,624	100
Advertising	3,000	2,693	307
Travel	800	763	37
Repairs & Maintenance Service	4,900	4,446	454
Capital Outlay	2,276	2,261	15
Total Tax Assessor-Collector	<u>1,138,412</u>	<u>1,084,643</u>	<u>53,769</u>
Information Services:			
Salaries & Wages - Other Employees	311,908	267,383	44,525
Overtime	5,000	545	4,455
Merit Pay	4,679	4,611	68
Longevity Pay	1,320	720	600
Social Security - Other Employees	25,832	20,494	5,338
Group Insurance - Other Employees	33,296	24,773	8,523

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Retirement - Other Employees	30,999	25,919	5,080
Worker's Comp - Other Employees	280	280	-
State Unemployment Insurance	646	526	120
Supplies & Other Expense	26,310	26,121	189
Lease of Hardware	28,045	28,045	-
Copying Machine	1,984	1,984	-
Communications	27,506	27,506	-
Conferences, Workshops & Training	24,694	24,493	201
Travel	1,500	973	527
Repairs & Maintenance Service	248,914	241,363	7,551
Capital Outlay	10,950	4,152	6,798
Total Information Services	<u>783,863</u>	<u>699,888</u>	<u>83,975</u>
 Agricultural Extension Service:			
Salaries & Wages - Other Employees	90,538	90,537	1
Merit Pay	1,351	1,002	349
Longevity Pay	840	840	-
Social Security - Other Employees	7,381	4,504	2,877
Group Insurance - Other Employees	20,553	17,534	3,019
Retirement - Other Employees	8,857	3,953	4,904
Worker's Comp - Other Employees	69	37	32
State Unemployment Insurance	185	178	7
Supplies & Other Expense	1,800	1,765	35
Copying Machine	3,100	2,868	232
Conferences, Workshops & Training	1,500	1,149	351
Travel	6,000	5,058	942
Repairs & Maintenance Service	200	200	-
Capital Outlay	1,000	499	501
Total Agricultural Extension Service	<u>143,374</u>	<u>130,124</u>	<u>13,250</u>
<b>Total General Government</b>	<u><b>4,859,739</b></u>	<u><b>4,562,257</b></u>	<u><b>297,482</b></u>
 <b>Judicial:</b>			
Non-Departmental-Judicial:			

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Court-Appointed Attorney Fees	590,000	582,867	7,133
Total Non-Departmental-Judicial	<u>590,000</u>	<u>582,867</u>	<u>7,133</u>
 Court of Civil Appeals:			
Salaries-Elected Official	10,814	10,814	-
Social Security - Other Employees	863	827	36
Total Court of Civil Appeals	<u>11,677</u>	<u>11,641</u>	<u>36</u>
 County Court at Law:			
Salaries - Elected	95,237	95,236	1
Social Security - Elected	7,619	5,507	2,112
Group Insurance - Elected	4,282	3,349	933
Retirement - Elected	9,143	9,033	110
Worker's Comp - Elected	84	84	-
Salaries & Wages - Other Employees	81,495	81,494	1
Merit Pay	1,222	1,221	1
Longevity Pay	600	600	-
Social Security - Other Employees	6,664	6,289	375
Group Insurance - Other Employees	7,493	6,718	775
Retirement - Other Employees	7,998	7,902	96
Worker's Comp - Other Employees	73	73	-
State Unemployment Insurance	167	160	7
Supplies & Other Expense	3,981	3,958	23
Copying Machine	2,500	1,984	516
Court Reporters - Stmt of Facts	360	360	-
Other Professional Services	223	223	-
Contract Services - Court Reporters	1,710	1,710	-
Conferences, Workshops & Training	1,652	1,652	-
Repairs & Maintenance Service	780	780	-
Capital Outlay	844	844	-
Total County Court at Law	<u>234,127</u>	<u>229,177</u>	<u>4,950</u>
 District Clerk:			
Salaries - Elected	46,411	46,410	1

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
COLA - Elected	928	928	-
Social Security - Elected	3,787	3,621	166
Group Insurance - Elected	3,815	3,538	277
Retirement - Elected	4,544	4,490	54
Worker's Comp - Elected	42	42	-
Salaries & Wages - Other Employees	442,725	427,362	15,363
Merit Pay	6,371	6,005	366
Longevity Pay	2,640	2,640	-
Social Security - Other Employees	36,140	32,143	3,997
Group Insurance - Other Employees	74,771	67,376	7,395
Retirement - Other Employees	43,367	41,355	2,012
Worker's Comp - Other Employees	396	396	-
State Unemployment Insurance	903	839	64
Supplies & Other Expense	32,630	31,158	1,472
Copying Machine	11,200	9,723	1,477

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Conferences, Workshops & Training	1,812	1,812	-
Repairs & Maintenance Service	6,387	5,736	651
Capital Outlay	15,744	15,744	-
Total District Clerk	<u>734,613</u>	<u>701,318</u>	<u>33,295</u>
Justice of the Peace No. 1:			
Salaries - Elected	35,453	35,453	-
COLA - Elected	709	709	-
Social Security - Elected	2,893	2,444	449
Group Insurance - Elected	3,706	3,458	248
Retirement - Elected	3,472	3,430	42
Worker's Comp - Elected	32	32	-
Salaries & Wages - Other Employees	66,645	66,644	1
Merit Pay	998	998	-
Longevity Pay	720	720	-
Social Security - Other Employees	5,462	4,606	856
Group Insurance - Other Employees	10,623	9,844	779
Retirement - Other Employees	6,554	6,484	70
Worker's Comp - Other Employees	60	60	-
State Unemployment Insurance	137	132	5
Supplies & Other Expense	2,750	2,661	89
Autopsies	30,800	29,942	858
Contract Services - Court Reporters	495	90	405
Communications	1,000	407	593
Conferences, Workshops & Training	2,000	1,641	359
Repairs & Maintenance Service	900	853	47
Total Justice of the Peace No. 1	<u>175,409</u>	<u>170,608</u>	<u>4,801</u>
Justice of the Peace No. 2:			
Salaries - Elected	32,516	32,515	1
COLA - Elected	650	650	-
Social Security - Elected	2,653	2,521	132
Group Insurance - Elected	3,677	3,461	216
Retirement - Elected	3,184	3,146	38

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Worker's Comp - Elected	29	29	-
Salaries & Wages - Other Employees	22,273	22,273	-
Temporary Help	1,759	1,626	133
Merit Pay	334	334	-
Longevity Pay	240	240	-
Social Security - Other Employees	1,949	1,787	162
Group Insurance - Other Employees	3,456	3,389	67
Retirement - Other Employees	2,337	2,167	170
Worker's Comp - Other Employees	20	20	-
State Unemployment Insurance	49	45	4
Supplies & Other Expense	1,000	1,000	-
Postage	132	132	-
Copying Machine	1,450	1,224	226
Autopsies	2,806	2,806	-
Communications	500	318	182
Conferences, Workshops & Training	1,368	1,368	-
Total Justice of the Peace No. 2	<u>82,382</u>	<u>81,051</u>	<u>1,331</u>
 Justice of the Peace No. 3:			
Salaries - Elected	32,515	32,515	-
COLA - Elected	650	650	-
Social Security - Elected	2,653	2,537	116
Group Insurance - Elected	3,672	3,461	211
Retirement - Elected	3,184	3,146	38
Worker's Comp - Elected	29	29	-
Salaries & Wages - Other Employees	37,808	37,635	173
Temporary Help	9,000	7,193	1,807
Merit Pay	590	590	-
Longevity Pay	120	120	-
Social Security - Other Employees	3,802	3,253	549
Group Insurance - Other Employees	7,171	6,740	431
Retirement - Other Employees	4,562	3,635	927
Worker's Comp - Other Employees	35	35	-
State Unemployment Insurance	95	88	7



**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Supplies & Other Expense	4,578	4,334	244
Autopsies	15,200	14,306	894
Other Professional Services	100	-	100
Communications	3,800	3,145	655
Conferences, Workshops & Training	472	471	1
Total Justice of the Peace No. 3	<u>130,036</u>	<u>123,883</u>	<u>6,153</u>
Justice of the Peace No. 4:			
Salaries - Elected	32,516	32,515	1
COLA - Elected	650	650	-
Social Security - Elected	2,654	2,265	389
Group Insurance - Elected	3,677	3,163	514
Retirement - Elected	3,184	3,146	38
Worker's Comp - Elected	29	29	-
Salaries & Wages - Other Employees	22,340	22,339	1
Temporary Help	5,500	4,165	1,335
Merit Pay	335	335	-
Longevity Pay	360	360	-
Social Security - Other Employees	2,284	2,049	235
Group Insurance - Other Employees	3,625	3,090	535
Retirement - Other Employees	2,739	2,185	554
Worker's Comp - Other Employees	21	20	1
State Unemployment Insurance	57	52	5
Supplies & Other Expense	3,535	3,317	218
Postage	165	165	-
Autopsies	13,170	13,142	28
Other Professional Services	500	425	75
Communications	750	308	442
Conferences, Workshops & Training	500	332	168
Utilities	4,150	3,987	163
Repairs & Maintenance Service	2,830	2,744	86
Capital Outlay	4,988	4,443	545
Total Justice of the Peace No. 4	<u>110,559</u>	<u>105,226</u>	<u>5,333</u>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
District Attorney:			
Salaries - Elected	9,300	9,300	-
COLA - Elected	186	-	186
Social Security - Elected	759	711	48
Group Insurance - Elected	3,446	3,282	164
Retirement - Elected	911	882	29
Worker's Comp - Elected	7	-	7
Salaries & Wages - Other Employees	755,618	755,618	-
Temporary Help	2,775	2,775	-
Merit Pay	11,334	10,617	717
Longevity Pay	3,240	3,120	120
Social Security - Other Employees	61,839	57,671	4,168
Group Insurance - Other Employees	88,025	77,051	10,974
Retirement - Other Employees	74,205	72,283	1,922
Worker's Comp - Other Employees	1,092	(3,592)	4,684
State Unemployment Insurance	1,546	1,498	48
Supplies & Other Expense	12,000	11,929	71
Video Tape Supplies	1,775	1,348	427
Copying Machine	3,500	3,009	491
Court Reporters - Stmt of Facts	3,000	2,462	538
Other Professional Services	3,000	-	3,000
Total District Attorney	<u>1,037,558</u>	<u>1,009,964</u>	<u>27,594</u>
<b>Total Judicial</b>	<b><u>3,106,361</u></b>	<b><u>3,015,735</u></b>	<b><u>90,626</u></b>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Law Enforcement:</b>			
Constable No. 1:			
Salaries - Elected	33,151	33,150	1
COLA - Elected	663	663	-
Social Security - Elected	2,705	2,528	177
Group Insurance - Elected	3,625	3,430	195
Retirement - Elected	3,246	3,207	39
Worker's Comp - Elected	338	338	-
Salaries & Wages - Other Employees	6,067	6,067	-
Merit Pay	91	91	-
Social Security - Other Employees	493	465	28
Group Insurance - Other Employees	844	844	-
Retirement - Other Employees	591	584	7
Worker's Comp - Other Employees	5	5	-
State Unemployment Insurance	12	12	-
Supplies & Other Expense	800	793	7
Communications	140	114	26
Repairs & Maintenance Service	10	-	10
Total Constable No. 1	<u>52,781</u>	<u>52,291</u>	<u>490</u>
Constable No. 2:			
Salaries - Elected	33,151	33,150	1
COLA - Elected	663	663	-
Social Security - Elected	2,705	2,587	118
Group Insurance - Elected	3,637	3,465	172
Retirement - Elected	3,246	3,207	39
Worker's Comp - Elected	338	338	-
Supplies & Other Expense	230	202	28
Communications	320	254	66
Conferences, Workshops & Training	200	-	200
Travel	200	-	200
Total Constable No. 2	<u>44,690</u>	<u>43,866</u>	<u>824</u>
Constable No. 3:			
Salaries - Elected	33,151	33,150	1

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
COLA - Elected	663	663	-
Social Security - Elected	2,705	2,335	370
Group Insurance - Elected	3,637	3,465	172
Retirement - Elected	3,246	3,207	39
Worker's Comp - Elected	338	338	-
Supplies & Other Expense	2,325	2,256	69
Communications	2,300	2,251	49
Conferences, Workshops & Training	375	188	187
Uniforms	700	696	4
Total Constable No. 3	<u>49,440</u>	<u>48,549</u>	<u>891</u>
Constable No. 4:			
Salaries - Elected	33,151	33,150	1
COLA - Elected	663	663	
Social Security - Elected	2,705	2,574	131
Group Insurance - Elected	3,637	3,166	471
Retirement - Elected	3,246	3,207	39
Worker's Comp - Elected	338	338	-
Supplies & Other Expense	720	711	9
Postage	165	165	-
Communications	750	289	461
Conferences, Workshops & Training	500	321	179
Total Constable No. 4	<u>45,875</u>	<u>44,584</u>	<u>1,291</u>
Code Unit:			
Salaries & Wages - Other Employees	7,280	7,140	140
Social Security - Other Employees	581	546	35
Worker's Comp - Other Employees	6	6	-
State Unemployment Insurance	15	14	1
Total Code Unit	<u>7,882</u>	<u>7,706</u>	<u>176</u>
Department of Public Safety:			
Salaries & Wages - Other Employees	19,922	19,921	1
Merit Pay	296	280	16
Longevity Pay	240	240	-

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Social Security - Other Employees	1,624	1,564	60
Group Insurance - Other Employees	3,393	3,074	319
Retirement - Other Employees	1,949	1,939	10
Worker's Comp - Other Employees	18	18	-
State Unemployment Insurance	41	39	2
Supplies & Other Expense	1,965	1,934	31
Communications	1,100	729	371
Total Department of Public Safety	30,548	29,738	810
Parks and Wildlife:			
Supplies & Other Expense	115	100	15
Communications	485	259	226
Total Parks and Wildlife	600	359	241
Texas Alcoholic Beverage Comm:			
Supplies & Other Expense	250	150	100
Total Texas Alcoholic Beverage Comm	250	150	100
<b>Total Law Enforcement</b>	<b>232,066</b>	<b>227,243</b>	<b>4,823</b>
<b>Corrections and Rehabilitation:</b>			
Sheriff - Corrections:			
Salaries - Elected	51,000	51,000	-
COLA - Elected	1,020	1,020	-
Social Security - Elected	4,162	3,980	182
Group Insurance - Elected	3,861	3,584	277
Retirement - Elected	4,994	4,934	60
Worker's Comp - Elected	520	520	-
Salaries & Wages - Other Employees	3,436,982	3,336,165	100,817
Overtime	9,454	9,453	1
Certification Pool	10,000	4,575	5,425
Merit Pay	51,966	28,378	23,588
Longevity Pay	13,560	12,720	840
Social Security - Other Employees	282,392	257,524	24,868

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Group Insurance - Other Employees	527,727	413,793	113,934
Retirement - Other Employees	338,871	321,735	17,136
Worker's Comp - Other Employees	33,257	33,232	25
State Unemployment Insurance	7,060	6,553	507
Supplies & Other Expense	27,013	22,337	4,676
Other Professional Services	17,000	15,098	1,902
Communications	10,500	8,075	2,425
Conferences, Workshops & Training	6,295	6,294	1
Travel	14,000	12,409	1,591
Repairs & Maintenance Service	35,000	27,807	7,193
Groceries / Food Service	327,155	282,692	44,463
Jail Repairs & Supplies	73,950	69,190	4,760
Uniforms	10,000	8,632	1,368
Drugs & Medicine	34,500	31,777	2,723
Hospital Services	11,500	10,260	1,240
Contract Services	61	-	61
Tires & Tubes	12,980	11,577	1,403
Fuel & Lubrication	84,270	84,050	220
Capital Outlay	63,631	60,364	3,267
Total Sheriff - Corrections	<u>5,504,681</u>	<u>5,139,728</u>	<u>364,953</u>
 Juvenile Board:			
Salaries - Elected	57,489	57,488	1
Social Security - Elected	4,599	3,823	776
Group Insurance - Elected	13,968	11,273	2,695
Retirement - Elected	5,519	5,453	66
Worker's Comp - Elected	51	51	-
Conferences, Workshops & Training	1,000	-	1,000
Total Juvenile Board	<u>82,626</u>	<u>78,088</u>	<u>4,538</u>
 <b>Total Corrections and Rehabilitation</b>	 <u><b>5,587,307</b></u>	 <u><b>5,217,816</b></u>	 <u><b>369,491</b></u>
 <b>Health and Human Services:</b>			

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Gregg County Industrial Airpark:			
Supplies & Other Expense	3,420	1,830	1,590
Postage	500	500	-
Real Estate Brokerage Contingency	7,686	-	7,686
Other Professional Services	70,500	67,476	3,024
Communications	2,400	910	1,490
Conferences, Workshops & Training	14,500	9,072	5,428
Advertising	14,000	8,422	5,578
Dues & Subscriptions	1,200	875	325
Travel	17,500	8,107	9,393
Utilities	500	330	170
Total Gregg County Industrial Airpark	<u>132,206</u>	<u>97,522</u>	<u>34,684</u>
Veterans Services:			
Salaries & Wages - Other Employees	53,103	53,102	1
Merit Pay	797	796	1
Longevity Pay	240	240	-
Social Security - Other Employees	4,331	4,142	189
Group Insurance - Other Employees	7,227	6,226	1,001
Retirement - Other Employees	5,197	5,135	62
Worker's Comp - Other Employees	48	48	-
State Unemployment Insurance	108	104	4
Supplies & Other Expense	720	694	26
Postage	250	242	8
Communications	300	237	63
Conferences, Workshops & Training	2,438	2,305	133
Travel	122	38	84
Repairs & Maintenance Service	498	490	8
Rent	7,450	5,848	1,602
Total Veterans Services	<u>82,829</u>	<u>79,647</u>	<u>3,182</u>
Civil Defense:			
Supplies & Other Expense	600	582	18
Conferences, Workshops & Training	600	315	285

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Total Civil Defense	1,200	897	303
Environmental Protection:			
Hazardous Waste	4,882	4,688	194
Travel	4,500	3,064	1,436
Total Environmental Protection	9,382	7,752	1,630
911 Addressing:			
Salaries & Wages - Other Employees	49,800	49,800	-
Merit Pay	747	738	9
Longevity Pay	120	120	-
Social Security - Other Employees	4,055	3,874	181
Group Insurance - Other Employees	7,201	6,810	391
Retirement - Other Employees	4,864	4,805	59
Worker's Comp - Other Employees	437	327	110
State Unemployment Insurance	101	97	4
Supplies & Other Expense	12,000	6,080	5,920
Postage	500	-	500
Other Professional Services	36,000	35,978	22
Conferences, Workshops & Training	1,000	-	1,000
Advertising	2,000	-	2,000
Dues & Subscriptions	250	-	250
Repairs & Maintenance Service	2,000	1,358	642
Fuel & Lubrication	4,000	1,156	2,844
Total 911 Addressing	125,075	111,143	13,932
Health:			
Salaries & Wages - Other Employees	222,009	212,318	9,691
Temporary Help	2,220	2,220	-
Merit Pay	3,330	2,159	1,171
Longevity Pay	1,080	1,080	-
Social Security - Other Employees	18,113	15,801	2,312
Group Insurance - Other Employees	25,464	21,576	3,888
Retirement - Other Employees	21,736	20,077	1,659



**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Worker's Comp - Other Employees	699	570	129
State Unemployment Insurance	453	419	34
Supplies & Other Expense	14,553	14,552	1
Copying Machine	2,496	2,496	-
County Health Director	90,000	90,000	-
Arson Investigator	7,825	7,825	-
Other Professional Services	83,940	83,188	752
Communications	270	160	110
Conferences, Workshops & Training	2,062	2,062	-
Travel	140	137	3
Utilities	6,000	6,000	-
Repairs & Maintenance Service	1,412	1,271	141
Drugs & Medicine	198,075	197,944	131
X-Ray & Laboratory	17,927	17,926	1
Hospital Services	611,879	611,878	1
Funerals	17,049	17,049	-
Fuel & Lubrication	974	974	-
Capital Outlay	26,633	26,633	-
Total Health	1,376,339	1,356,315	20,024
 Historical Commission:			
Supplies & Other Expense	1,540	1,111	429
Copying Machine	325	-	325
Communications	703	643	60
Conferences, Workshops & Training	3,115	1,734	1,381
Travel	593	411	182
Repairs & Maintenance Service	575	575	-
Total Historical Commission	6,851	4,474	2,377
 Contributions:			
Longview - Library	32,500	32,500	-
Kilgore - Library	15,500	15,500	-
Gladewater - Library	15,000	15,000	-
Elderville Lakeport Fire Department	10,000	10,000	-

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Liberty City Fire Department	10,000	10,000	-
Sabine Fire Department	7,500	7,500	-
Easton Fire Department	5,000	5,000	-
Kilgore Rescue Unit	8,000	8,000	-
Civil Air Patrol	6,000	6,000	-
East Mountain Fire Department	1,500	1,500	-
Macedonia Volunteer Fire Department	3,000	3,000	-
LEPC First Call Alert	1,000	1,000	-
Gladewater Chamber of Commerce	10,000	10,000	-
Kilgore Chamber of Commerce	10,000	10,000	-
White Oak Chamber of Commerce	7,500	7,500	-
Liberty City Chamber of Commerce	2,000	2,000	-
Historical Foundation	13,800	13,800	-
Humane Society	10,000	10,000	-
Usphur/Gregg Soil & Water Conservation	3,000	3,000	-
Longview Partnership	7,500	7,500	-
Mental Health & Mental Retardation	110,500	110,500	-
Council on Alcoholism & Drug Abuse	15,000	15,000	-
Association for Retarded Citizens	10,000	10,000	-
Child Welfare Board	55,000	43,317	11,683
Women's Center of East Texas	8,700	8,700	-
East Texas Literacy Council	8,000	8,000	-
Early Childhood Development Center	12,500	12,500	-
East Texas Casa, Inc	5,000	5,000	-
Sports Complex	5,000	5,000	-
Boys & Girls Club of Gregg County	5,000	5,000	-
Longview Teen Court	2,500	2,500	-
Children's Advocacy Center	1,000	1,000	-
Light Up Longview	5,000	5,000	-
Parenting Resource Center of East Texas	2,000	2,000	-
Let's Really Help / East Texas Dental	2,000	2,000	-
Gregg County Cultural Enrichment	6,000	-	6,000
Kilgore Crisis Center	5,000	5,000	-
Total Contributions	<u>437,000</u>	<u>419,317</u>	<u>17,683</u>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Total Health and Human Services</b>	<b>2,170,882</b>	<b>2,077,067</b>	<b>93,815</b>
<b>Public Buildings:</b>			
Inventory Surplus Building:			
Utilities	120	117	3
Total Inventory Surplus Building	120	117	3
Courthouse Building:			
Salaries & Wages - Other Employees	397,151	384,986	12,165
Overtime	6,000	4,643	1,357
Merit Pay	5,957	5,345	612
Longevity Pay	1,680	1,440	240
Social Security - Other Employees	32,862	29,928	2,934
Group Insurance - Other Employees	67,254	62,159	5,095
Retirement - Other Employees	39,434	37,598	1,836
Worker's Comp - Other Employees	4,781	4,781	-
State Unemployment Insurance	822	763	59
Supplies & Other Expense	66,850	60,104	6,746
Other Professional Services	1,040	75	965
Communications	2,182	1,859	323
Conferences, Workshops & Training	500	60	440
Travel	750	-	750
Utilities	375,000	350,170	24,830
Repairs & Maintenance Service	111,918	88,696	23,222
Uniforms	11,150	6,655	4,495
Tires & Tubes	200	182	18
Fuel & Lubrication	4,300	1,336	2,964
Capital Outlay	65,678	60,711	4,967
Total Courthouse Building	1,195,509	1,101,491	94,018
Courthouse Parking Lot:			
Supplies & Other Expense	200	-	200
Utilities	1,850	1,738	112
Total Courthouse Parking Lot	2,050	1,738	312

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Service Center Building:</b>			
Supplies & Other Expense	5,500	3,414	2,086
Utilities	20,000	18,908	1,092
Repairs & Maintenance Service	4,000	1,332	2,668
Total Service Center Building	29,500	23,654	5,846
<b>Greggton Building:</b>			
Salaries & Wages - Other Employees	5,334	3,092	2,242
Social Security - Other Employees	407	236	171
Retirement - Other Employees	512	-	512
Worker's Comp - Other Employees	75	75	-
State Unemployment Insurance	11	6	5
Supplies & Other Expense	2,500	1,484	1,016
Utilities	9,300	8,501	799
Repairs & Maintenance Service	3,500	890	2,610
Roads & Parking Lot	4,400	2,982	1,418
Total Greggton Building	26,039	17,266	8,773
<b>Gladewater Commerce Street Bldg:</b>			
Supplies & Other Expense	955	592	363
Utilities	4,265	4,152	113
Repairs & Maintenance Service	2,480	2,310	170
Capital Outlay	750	750	-
Total Gladewater Commerce St Bldg	8,450	7,804	646
<b>Jail Building:</b>			
Supplies & Other Expense	9,500	6,963	2,537
Utilities	80,000	72,503	7,497
Repairs & Maintenance Service	22,000	13,333	8,667
Capital Outlay	72,000	71,945	55
Total Jail Building	183,500	164,744	18,756
<b>Juvenile Post Adjudication Facility:</b>			

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Utilities	30,000	18,382	11,618
Total Juvenile Post Adjudication Facility	<u>30,000</u>	<u>18,382</u>	<u>11,618</u>
Youth Detention Center:			
Supplies & Other Expense	5,700	4,299	1,401
Utilities	35,000	24,956	10,044
Repairs & Maintenance Service	4,000	3,064	936
Uniforms	800	635	165
Total Youth Detention Center	<u>45,500</u>	<u>32,954</u>	<u>12,546</u>
Community Building Maintenance:			
Salaries & Wages - Other Employees	24,638	21,464	3,174
Overtime	200	18	182
Merit Pay	373	-	373
Social Security - Other Employees	2,017	1,697	320
Group Insurance - Other Employees	3,511	2,669	842
Retirement - Other Employees	2,420	2,038	382
Worker's Comp - Other Employees	353	353	-
State Unemployment Insurance	50	41	9
Supplies & Other Expense	965	413	552
Communications	735	455	280
Repairs & Maintenance Service	1,125	766	359
Uniforms	450	267	183
Tires & Tubes	176	176	-
Fuel & Lubrication	1,824	1,696	128
Capital Outlays	600	600	-
Total Community Building Maintenance	<u>39,437</u>	<u>32,653</u>	<u>6,784</u>
Longview Whaley St Community Bldg:			
Salaries & Wages - Other Employees	11,887	11,796	91
Social Security - Other Employees	951	886	65
Group Insurance - Other Employees	3,429	3,010	419
Retirement - Other Employees	1,141	1,119	22
Worker's Comp - Other Employees	166	166	-
State Unemployment Insurance	24	23	1

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Supplies & Other Expense	1,500	742	758
Utilities	5,514	4,787	727
Repairs & Maintenance Service	2,900	2,688	212
Capital Outlays	15,761	15,761	-
Total Longview Whaley St Comm Bldg	<u>43,273</u>	<u>40,978</u>	<u>2,295</u>

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Judson Community Building:			
Supplies & Other Expense	1,260	919	341
Repairs & Maintenance Service	1,301	1,279	22
Capital Outlays	4,549	3,984	565
Total Judson Community Building	<u>7,110</u>	<u>6,182</u>	<u>928</u>
Garfield Hill Community Bldg:			
Supplies & Other Expense	842	810	32
Communications	531	500	31
Utilities	890	809	81
Repairs & Maintenance Service	187	186	1
Total Garfield Hill Comm Bldg	<u>2,450</u>	<u>2,305</u>	<u>145</u>
Gladewater Senior Citizens Bldg:			
Supplies & Other Expense	350	100	250
Communications	500	378	122
Repairs & Maintenance Service	300	179	121
Total Gladewater Senior Citizens Bldg	<u>1,150</u>	<u>657</u>	<u>493</u>
Liberty City Office/Community Bldg:			
Supplies & Other Expense	2,710	2,576	134
Communications	420	355	65
Utilities	3,953	3,886	67
Repairs & Maintenance Service	797	797	-
Capital Outlay	4,880	3,640	1,240
Total Liberty City Office/Community Bldg	<u>12,760</u>	<u>11,254</u>	<u>1,506</u>
Hugh Camp Memorial Park:			
Supplies & Other Expense	2,012	1,048	964
Communications	500	420	80
Utilities	1,850	1,773	77

**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Repairs & Maintenance Service	1,938	1,934	4
Capital Outlay	9,100	8,540	560
Total Hugh Camp Memorial Park	<u>15,400</u>	<u>13,715</u>	<u>1,685</u>
 Olivia R. Hilburn Community Bldg:			
Supplies & Other Expense	2,056	1,621	435
Communications	500	439	61
Utilities	2,400	2,069	331
Repairs & Maintenance Service	1,219	1,054	165
Capital Outlay	2,025	2,025	-
Total Olivia R. Hilburn Community Bldg	<u>8,200</u>	<u>7,208</u>	<u>992</u>
 Kilgore Office and Community Bldg:			
Salaries & Wages - Other Employees	17,470	17,470	-
Merit Pay	262	247	15
Longevity Pay	240	240	-
Social Security - Other Employees	1,438	1,312	126
Group Insurance - Other Employees	3,467	3,359	108
Retirement - Other Employees	1,725	1,703	22
Worker's Comp - Other Employees	248	248	-
State Unemployment Insurance	36	35	1
Supplies & Other Expense	5,400	5,005	395
Communications	1,000	870	130
Utilities	10,965	10,802	163
Repairs & Maintenance Service	10,547	10,477	70
Capital Outlay	2,088	2,088	-
Total Kilgore Office and Comm Bldg	<u>54,886</u>	<u>53,856</u>	<u>1,030</u>
 Kilgore South Street Building:			
Supplies & Other Expense	875	358	517
Communications	500	465	35
Utilities	1,400	1,008	392
Repairs & Maintenance Service	300	250	50
Total Kilgore South Street Building	<u>3,075</u>	<u>2,081</u>	<u>994</u>



**GREGG COUNTY, TEXAS  
GENERAL FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Elderville Community Building:</b>			
Supplies & Other Expense	750	381	369
Communications	450	373	77
Utilities	1,880	1,825	55
Repairs & Maintenance Service	220	214	6
Capital Outlay	2,000	1,440	560
<b>Total Elderville Community Building</b>	<b>5,300</b>	<b>4,233</b>	<b>1,067</b>
<b>Easton Community Building:</b>			
Supplies & Other Expense	830	696	134
Communications	400	371	29
Utilities	1,460	1,406	54
Repairs & Maintenance Service	810	754	56
Capital Outlay	1,850	1,784	66
<b>Total Easton Community Building</b>	<b>5,350</b>	<b>5,011</b>	<b>339</b>
<b>Total Public Buildings</b>	<b>1,719,059</b>	<b>1,548,283</b>	<b>170,776</b>
<b>Debt Service - Principal:</b>			
Principal:			
Repayment-MTC-3rd Floor Completion	213,408	213,408	-
Total Principal	213,408	213,408	-
<b>Total Debt Service - Principal</b>	<b>213,408</b>	<b>213,408</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 17,888,822</b>	<b>\$ 16,861,809</b>	<b>\$ 1,027,013</b>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000  
(With Comparative Totals for September 30, 1999)**

	<u>JUVENILE SERVICES</u>	<u>COMPUTER REPLACEMENT PROJECT</u>	<u>ELECTION SERVICES CONTRACT</u>	<u>RECORDS MANAGEMENT &amp; PRESERVATION</u>	<u>JAIL LEASE FACILITY</u>	<u>ROAD AND BRIDGE</u>
<b>Assets:</b>						
Cash	\$ 159,602	\$ 40,128	\$ 32,414	\$ 37,131	\$ 116,451	\$ 199,916
Investments	101,321	-	-	-	18,515	1,211,486
Due From Other Funds	519	-	-	2,865	-	146,317
Receivables						
Other Governments	-	-	-	-	-	-
Accounts	4,438	-	331	337	-	33,610
Delinquent Property Taxes	-	-	-	-	-	75,359
Inventory - Material / Supplies	-	-	-	-	-	98,743
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<b>\$ 265,880</b>	<b>\$ 40,128</b>	<b>\$ 32,745</b>	<b>\$ 40,333</b>	<b>\$ 134,966</b>	<b>\$ 1,765,431</b>
<b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 21,294	\$ -	\$ 179	\$ 2,682	\$ -	\$ 139,839
Due to Other Funds	-	-	-	-	-	-
Accounts Payable - Other Governments	-	-	-	-	-	1,462
Deferred Revenues	23,614	-	-	-	-	75,359
Interfund Loans Payable	176,591	-	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<b>221,499</b>	<b>-</b>	<b>179</b>	<b>2,682</b>	<b>-</b>	<b>216,660</b>
<b>Fund Balance:</b>						
Reserved for Inventory	-	-	-	-	-	98,743
Unreserved, Undesignated	44,381	40,128	32,566	37,651	134,966	1,450,028
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Fund Balance</b>	<b>44,381</b>	<b>40,128</b>	<b>32,566</b>	<b>37,651</b>	<b>134,966</b>	<b>1,548,771</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 265,880</b>	<b>\$ 40,128</b>	<b>\$ 32,745</b>	<b>\$ 40,333</b>	<b>\$ 134,966</b>	<b>\$ 1,765,431</b>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000  
(With Comparative Totals for September 30, 1999)**

	<u>JURY</u>	<u>LAW LIBRARY</u>	<u>AIRPORT</u>	<u>COUNTY RECORDS MANAGEMENT &amp; PRESERVATION</u>	<u>SECURITY</u>	<u>LEOSE</u>
<b>Assets:</b>						
Cash	\$ 103,706	\$ 112,979	\$ 175,531	\$ 49,605	\$ 20,539	\$ 13,712
Investments	264,867	-	231,799	-	-	-
Due From Other Funds	1,692	1,000	287	613	1,178	-
Receivables						
Other Governments	-	-	-	-	-	-
Accounts	1,709	496	34,170	1,108	369	144
Delinquent Property Taxes	26,528	-	45,548	-	-	-
Inventory - Material / Supplies	-	-	1,541	-	-	-
<b>Total Assets</b>	<u>\$ 398,502</u>	<u>\$ 114,475</u>	<u>\$ 488,876</u>	<u>\$ 51,326</u>	<u>\$ 22,086</u>	<u>\$ 13,856</u>
<b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 5,306	\$ 362	\$ 35,406	\$ 1,304	\$ 3,579	\$ 1,090
Due to Other Funds	-	-	-	-	-	-
Accounts Payable - Other Governments	-	-	1,138	-	-	-
Deferred Revenues	26,528	-	45,548	-	-	-
Interfund Loans Payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>31,834</u>	<u>362</u>	<u>82,092</u>	<u>1,304</u>	<u>3,579</u>	<u>1,090</u>
<b>Fund Balance:</b>						
Reserved for Inventory	-	-	1,541	-	-	-
Unreserved, Undesignated	366,668	114,113	405,243	50,022	18,507	12,766
<b>Total Fund Balance</b>	<u>366,668</u>	<u>114,113</u>	<u>406,784</u>	<u>50,022</u>	<u>18,507</u>	<u>12,766</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 398,502</u>	<u>\$ 114,475</u>	<u>\$ 488,876</u>	<u>\$ 51,326</u>	<u>\$ 22,086</u>	<u>\$ 13,856</u>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000  
(With Comparative Totals for September 30, 1999)**

	REVOLVING LOAN FUND - INDUSTRIAL DEVELOPMENT	HEALTH CARE	SHERIFF - ASSET & FORFEITURE	SHERIFF- ENFORCEMENT	SHERIFF - INMATE WELFARE	SHERIFF - INMATE WELFARE, TDC
<b>Assets:</b>						
Cash	\$ 3,275	\$ 272,305	\$ 37,795	\$ 26,279	\$ 23,883	\$ 1,080
Investments	80,216	1,701,824	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Receivables						
Other Governments	-	-	-	-	-	-
Accounts	233	3,225	-	-	-	-
Delinquent Property Taxes	-	-	-	-	-	-
Inventory - Material / Supplies	-	-	-	-	-	-
	<b>Total Assets</b>	<b>\$ 1,977,354</b>	<b>\$ 37,795</b>	<b>\$ 26,279</b>	<b>\$ 23,883</b>	<b>\$ 1,080</b>
<b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	4,139	-	-	-
Accounts Payable - Other Governments	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-	-
	<b>Total Liabilities</b>	<b>-</b>	<b>4,139</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>						
Reserved for Inventory	-	-	-	-	-	-
Unreserved, Undesignated	83,724	1,977,354	33,656	26,279	23,883	1,080
	<b>Total Fund Balance</b>	<b>1,977,354</b>	<b>33,656</b>	<b>26,279</b>	<b>23,883</b>	<b>1,080</b>
	<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,977,354</b>	<b>\$ 37,795</b>	<b>\$ 26,279</b>	<b>\$ 23,883</b>	<b>\$ 1,080</b>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000  
(With Comparative Totals for September 30, 1999)**

	CODE -	CODE -	DISTRICT	GRANTS (COMBINED)	TOTALS (MEMORANDUM ONLY)	
	AWARDED FORFEITURE	FEDERAL ENFORCEMENT ACCOUNT	ATTORNEY GENERAL		September 30	
					2000	1999
<b>Assets:</b>						
Cash	\$ 589,022	\$ 60,755	\$317,552	\$ 184,704	\$ 2,578,364	\$ 2,566,023
Investments	-	-	-	-	3,610,028	4,484,281
Due From Other Funds	-	-	-	65,835	220,306	75,495
Receivables						
Other Governments	-	-	-	44,837	44,837	141,533
Accounts	-	-	-	-	80,170	114,494
Delinquent Property Taxes	-	-	-	-	147,435	95,741
Inventory - Material / Supplies	-	-	-	-	100,284	74,838
<b>Total Assets</b>	<b>\$ 589,022</b>	<b>\$ 60,755</b>	<b>\$ 317,552</b>	<b>\$ 295,376</b>	<b>\$ 6,781,424</b>	<b>\$ 7,552,405</b>
<b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ 15,957	\$ 226,998	\$ 695,228
Due to Other Funds	-	-	106,292	182,645	293,076	172,085
Accounts Payable - Other Governments	-	-	-	1,126	3,726	35,507
Deferred Revenues	-	-	-	95,648	266,697	162,984
Interfund Loans Payable	-	-	-	-	176,591	400,000
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>106,292</b>	<b>295,376</b>	<b>967,088</b>	<b>1,465,804</b>
<b>Fund Balance:</b>						
Reserved for Inventory	-	-	-	-	100,284	74,838
Unreserved, Undesignated	589,022	60,755	211,260	-	5,714,052	6,011,763
<b>Total Fund Balance</b>	<b>589,022</b>	<b>60,755</b>	<b>211,260</b>	<b>-</b>	<b>5,814,336</b>	<b>6,086,601</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 589,022</b>	<b>\$ 60,755</b>	<b>\$ 317,552</b>	<b>\$ 295,376</b>	<b>\$ 6,781,424</b>	<b>\$ 7,552,405</b>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>JUVENILE SERVICES</u>	<u>COMPUTER REPLACEMENT PROJECT</u>	<u>ELECTION SERVICES CONTRACT</u>	<u>RECORDS MANAGEMENT &amp; PRESERVATION</u>	<u>JAIL LEASE FACILITY</u>
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	283,373	-	-	-	-
Charges for Services	73,299	-	8,971	142,665	-
Fines and Forfeitures	-	-	-	-	-
Interest	32,812	-	3,077	2,811	-
Rent and Commissions	-	-	-	-	79,185
Miscellaneous	173,944	-	-	-	-
Total Revenues	<u>563,428</u>	<u>-</u>	<u>12,048</u>	<u>145,476</u>	<u>79,185</u>
<b>Expenditures:</b>					
General Government	-	-	11,946	162,590	-
Judicial	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Corrections and Rehabilitation	1,406,771	-	-	-	-
Health and Human Services	-	-	-	-	-
Transportation and Roads	-	-	-	-	-
Total Expenditures	<u>1,406,771</u>	<u>-</u>	<u>11,946</u>	<u>162,590</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	(843,343)	-	102	(17,114)	79,185
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	1,088,000	-	-	-	-
Operating Transfers Out	(301,327)	-	-	-	-
Total Other Financing Sources (Uses)	<u>786,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(56,670)	-	102	(17,114)	79,185
Fund Balance at Beginning of Year	101,051	40,128	32,464	54,765	55,781
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 44,381</u>	<u>\$ 40,128</u>	<u>\$ 32,566</u>	<u>\$ 37,651</u>	<u>\$ 134,966</u>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<b>ROAD AND BRIDGE</b>	<b>JURY</b>	<b>LAW LIBRARY</b>	<b>AIRPORT</b>	<b>COUNTY RECORDS MANAGEMENT &amp; PRESERVATION</b>
<b>Revenues:</b>					
Taxes	\$ 1,638,300	\$ 270,806	\$ -	\$ 464,283	\$ -
Licenses and Permits	1,077,371	-	-	-	-
Intergovernmental	22,424	-	-	-	-
Charges for Services	-	79,088	55,803	64,834	35,560
Fines and Forfeitures	334,127	-	-	-	-
Interest	135,439	29,846	7,572	38,815	3,837
Rent and Commissions	-	-	-	236,453	-
Miscellaneous	259	62	112	3,893	-
Total Revenues	3,207,920	379,802	63,487	808,278	39,397
<b>Expenditures:</b>					
General Government	-	-	-	881,354	27,316
Judicial	-	435,297	61,226	-	-
Law Enforcement	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Transportation and Roads	3,537,007	-	-	-	-
Total Expenditures	3,537,007	435,297	61,226	881,354	27,316
Excess (Deficiency) of Revenues over Expenditures	(329,087)	(55,495)	2,261	(73,076)	12,081
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(329,087)	(55,495)	2,261	(73,076)	12,081
Fund Balance at Beginning of Year	1,847,813	422,163	111,852	484,459	37,941
Increase (Decrease) in Reserve for Inventory	30,045	-	-	(4,599)	-
Fund Balance at End of Year	\$ 1,548,771	\$ 366,668	\$ 114,113	\$ 406,784	\$ 50,022

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>SECURITY</u>	<u>LEOSE</u>	<u>REVOLVING LOAN FUND - INDUSTRIAL DEVELOPMENT</u>	<u>HEALTH CARE FUND</u>	<u>SHERIFF - ASSET &amp; FORFEITURE</u>
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	207,115	-
Charges for Services	76,799	14,456	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	2,330	1,263	5,233	113,151	-
Rent and Commissions	-	-	-	-	-
Miscellaneous	-	-	-	-	23,222
Total Revenues	<u>79,129</u>	<u>15,719</u>	<u>5,233</u>	<u>320,266</u>	<u>23,222</u>
<b>Expenditures:</b>					
General Government	-	644	-	-	-
Judicial	-	-	-	-	-
Law Enforcement	108,058	12,252	-	-	216,258
Corrections and Rehabilitation	-	-	-	-	-
Health and Human Services	-	-	-	60,000	-
Transportation and Roads	-	-	-	-	-
Total Expenditures	<u>108,058</u>	<u>12,896</u>	<u>-</u>	<u>60,000</u>	<u>216,258</u>
Excess (Deficiency) of Revenues Over Expenditures	(28,929)	2,823	5,233	260,266	(193,036)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	9,000	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(19,929)	2,823	5,233	260,266	(193,036)
Fund Balance at Beginning of Year	38,436	9,943	78,491	1,717,088	226,692
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 18,507</u>	<u>\$ 12,766</u>	<u>\$ 83,724</u>	<u>\$ 1,977,354</u>	<u>\$ 33,656</u>



**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>SHERIFF - ENFORCEMENT</u>	<u>SHERIFF - INMATE WELFARE</u>	<u>SHERIFF - INMATE WELFARE, TDC</u>	<u>CODE - ENFORCEMENT AWARDED FORFEITURE</u>	<u>CODE - FEDERAL ENFORCEMENT ACCOUNT</u>
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	12,606	789
Rent and Commissions	-	-	-	-	-
Miscellaneous	31,037	57,879	6,210	203,628	58,238
Total Revenues	<u>31,037</u>	<u>57,879</u>	<u>6,210</u>	<u>216,234</u>	<u>59,027</u>
<b>Expenditures:</b>					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Law Enforcement	18,020	-	-	157,557	52,011
Corrections and Rehabilitation	-	35,922	5,130	-	-
Health and Human Services	-	-	-	-	-
Transportation and Roads	-	-	-	-	-
Total Expenditures	<u>18,020</u>	<u>35,922</u>	<u>5,130</u>	<u>157,557</u>	<u>52,011</u>
Excess (Deficiency) of Revenues Over Expenditures	13,017	21,957	1,080	58,677	7,016
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	13,017	21,957	1,080	58,677	7,016
Fund Balance at Beginning of Year	13,262	1,926	-	530,345	53,739
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 26,279</u>	<u>\$ 23,883</u>	<u>\$ 1,080</u>	<u>\$ 589,022</u>	<u>\$ 60,755</u>

**GREGG COUNTY, TEXAS  
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	DISTRICT ATTORNEY GENERAL	GRANTS	Totals	
			2000	1999
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ 2,373,389	\$ 2,404,092
Licenses and Permits	-	-	1,077,371	1,100,465
Intergovernmental	70,728	555,568	1,139,208	2,772,349
Charges for Services	220,656	34,386	806,517	755,947
Fines and Forfeitures	-	-	334,127	299,677
Interest	-	-	389,581	313,351
Rent and Commissions	-	-	315,638	301,688
Miscellaneous	5,101	32,529	596,114	828,819
Total Revenues	296,485	622,483	7,031,945	8,776,388
<b>Expenditures:</b>				
General Government	-	-	1,083,850	2,656,641
Judicial	313,194	134,751	944,468	958,353
Law Enforcement	-	153,288	717,444	604,292
Corrections and Rehabilitation	-	405,964	1,853,787	1,748,678
Health and Human Services	-	43,633	103,633	168,123
Transportation and Roads	-	-	3,537,007	3,705,165
Total Expenditures	313,194	737,636	8,240,189	9,841,252
Excess (Deficiency) of Revenues Over Expenditures	(16,709)	(115,153)	(1,208,244)	(1,064,864)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	114,860	1,211,860	2,309,895
Operating Transfers Out	-	-	(301,327)	(500,000)
Total Other Financing Sources (Uses)	-	114,860	910,533	1,809,895
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(16,709)	(293)	(297,711)	745,031
Fund Balance at Beginning of Year	227,969	293	6,086,601	5,358,963
Increase (Decrease) in Reserve for Inventory	-	-	25,446	(17,393)
Fund Balance at End of Year	\$ 211,260	\$ -	\$ 5,814,336	\$ 6,086,601

**GREGG COUNTY, TEXAS  
JUVENILE SERVICES FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental	\$ 303,373	\$ 283,373	\$ (20,000)	\$ 288,034
Charges for Services	49,398	73,299	23,901	88,816
Interest	-	32,812	32,812	29,281
Miscellaneous	173,410	173,944	534	481
<b>Total Revenues</b>	<b><u>526,181</u></b>	<b><u>563,428</u></b>	<b><u>37,247</u></b>	<b><u>406,612</u></b>
<b>Expenditures:</b>				
Corrections and Rehabilitation	1,512,614	1,406,771	105,843	1,347,367
<b>Total Expenditures</b>	<b><u>1,512,614</u></b>	<b><u>1,406,771</u></b>	<b><u>105,843</u></b>	<b><u>1,347,367</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(986,433)</b>	<b>(843,343)</b>	<b>143,090</b>	<b>(940,755)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	1,089,426	1,088,000	(1,426)	1,115,209
Operating Transfers Out	(351,327)	(301,327)	50,000	(500,000)
<b>Total Other Financing Sources (Uses)</b>	<b><u>738,099</u></b>	<b><u>786,673</u></b>	<b><u>48,574</u></b>	<b><u>615,209</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b>(248,334)</b>	<b>(56,670)</b>	<b>191,664</b>	<b>(325,546)</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>101,051</u></b>	<b><u>101,051</u></b>	<b><u>-</u></b>	<b><u>426,597</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ (147,283)</u></b>	<b><u>\$ 44,381</u></b>	<b><u>\$ 191,664</u></b>	<b><u>\$ 101,051</u></b>

**GREGG COUNTY, TEXAS  
JUVENILE SERVICES FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Intergovernmental:</b>			
State Aid	\$ 283,373	\$ 283,373	\$ -
USDA	20,000	-	(20,000)
<b>Total Intergovernmental</b>	<b>303,373</b>	<b>283,373</b>	<b>(20,000)</b>
<b>Charges for Services:</b>			
Supervision	-	14,609	14,609
Contract Services	49,398	58,690	9,292
<b>Total Charges for Services</b>	<b>49,398</b>	<b>73,299</b>	<b>23,901</b>
<b>Interest:</b>			
Interest	-	31,491	31,491
Unrealized Gains/Losses	-	1,321	1,321
<b>Total Interest</b>	<b>-</b>	<b>32,812</b>	<b>32,812</b>
<b>Miscellaneous:</b>			
Sale of Fixed Assets	173,410	173,410	-
Miscellaneous	-	534	534
<b>Total Miscellaneous</b>	<b>173,410</b>	<b>173,944</b>	<b>534</b>
<b>Total Revenues</b>	<b>\$ 526,181</b>	<b>\$ 563,428</b>	<b>\$ 37,247</b>

**GREGG COUNTY, TEXAS  
JUVENILE SERVICES FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Corrections and Rehabilitation:</b>			
Youth Detention:			
Salaries & Wages - Other Employees	\$ 321,494	\$ 321,494	\$ -
Overtime	6,200	6,199	1
Merit Pay	5,447	4,956	491
Longevity Pay	960	720	240
Part-Time Pool	130,169	128,515	1,654
Social Security - Other Employees	34,761	34,761	-
Group Insurance - Other Employees	46,055	46,055	-
Retirement - Other Employees	39,456	30,878	8,578
Worker's Comp - Other Employees	3,759	2,398	1,361
State Unemployment Insurance	882	881	1
Supplies & Other Expense	46,890	32,247	14,643
Copying Machine	6,500	5,933	567
Communications	200	184	16
Conferences, Workshops & Training	6,000	5,605	395
Travel	2,000	1,995	5
Utilities	500	-	500
Repairs & Maintenance Service	11,000	8,518	2,482
Groceries / Food Service	37,500	36,621	879
Total Youth Detention	699,773	667,960	31,813
Youth Development:			
Supplies & Other Expense	15,536	15,232	304
Travel	6,000	2,724	3,276
Total Youth Development	21,536	17,956	3,580

**GREGG COUNTY, TEXAS  
JUVENILE SERVICES FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Juvenile Probation:			
Salaries & Wages - Other Employees	521,733	494,572	27,161
Merit Pay	8,175	6,737	1,438
Longevity Pay	2,400	2,400	-
Social Security - Other Employees	43,438	36,690	6,748
Group Insurance - Other Employees	71,394	53,487	17,907
Retirement - Other Employees	52,325	46,640	5,685
Worker's Comp - Other Employees	1,229	1,229	-
State Unemployment Insurance	1,111	947	164
Supplies & Other Expense	24,000	23,329	671
Copying Machine	2,000	1,812	188
Other Professional Services	21,300	13,100	8,200
Communications	8,000	7,924	76
Conferences, Workshops & Training	14,200	13,401	799
Travel	12,000	11,732	268
Repairs & Maintenance Service	2,000	1,950	50
Fuel & Lubrication	6,000	4,905	1,095
Total Juvenile Probation	<u>791,305</u>	<u>720,855</u>	<u>70,450</u>
<b>Total Corrections and Rehabilitation</b>	<u><b>1,512,614</b></u>	<u><b>1,406,771</b></u>	<u><b>105,843</b></u>
<b>Total Expenditures</b>	<u><b>\$ 1,512,614</b></u>	<u><b>\$ 1,406,771</b></u>	<u><b>\$ 105,843</b></u>

**GREGG COUNTY, TEXAS  
ELECTION SERVICES CONTRACT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Charges for Services	\$ 4,000	\$ 8,971	\$ 4,971	\$ -
Interest	1,500	3,077	1,577	2,414
<b>Total Revenues</b>	<b><u>5,500</u></b>	<b><u>12,048</u></b>	<b><u>6,548</u></b>	<b><u>2,414</u></b>
<b>Expenditures:</b>				
General Government	15,400	11,946	3,454	1,969
<b>Total Expenditures</b>	<b><u>15,400</u></b>	<b><u>11,946</u></b>	<b><u>3,454</u></b>	<b><u>1,969</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(9,900)</b>	<b>102</b>	<b>10,002</b>	<b>445</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>32,464</u></b>	<b><u>32,464</u></b>	<b>-</b>	<b><u>32,019</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 22,564</u></b>	<b><u>\$ 32,566</u></b>	<b><u>\$ 10,002</u></b>	<b><u>\$ 32,464</u></b>

**GREGG COUNTY, TEXAS  
RECORDS MANAGEMENT AND PRESERVATION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	\$ 150,000	\$ 142,665	\$ (7,335)	\$ 159,167
Fines and Forfeitures	-	-	-	-
Interest	2,200	2,811	611	3,204
Rent and Commissions	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b><u>152,200</u></b>	<b><u>145,476</u></b>	<b><u>(6,724)</u></b>	<b><u>162,371</u></b>
<b>Expenditures:</b>				
General Government	177,358	162,590	14,768	164,875
Judicial	-	-	-	-
Law Enforcement	-	-	-	-
Corrections and Rehabilitation	-	-	-	-
Health and Human Services	-	-	-	-
Public Buildings	-	-	-	-
Transportation and Roads	-	-	-	-
<b>Total Expenditures</b>	<b><u>177,358</u></b>	<b><u>162,590</u></b>	<b><u>14,768</u></b>	<b><u>164,875</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b><u>(25,158)</u></b>	<b><u>(17,114)</u></b>	<b><u>8,044</u></b>	<b><u>(2,504)</u></b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	-	-	394
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>394</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b><u>(25,158)</u></b>	<b><u>(17,114)</u></b>	<b><u>8,044</u></b>	<b><u>(2,110)</u></b>
<b>Fund Balance at Beginning of Year</b>	<b><u>54,765</u></b>	<b><u>54,765</u></b>	<b><u>-</u></b>	<b><u>56,875</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 29,607</u></b>	<b><u>\$ 37,651</u></b>	<b><u>\$ 8,044</u></b>	<b><u>\$ 54,765</u></b>



**GREGG COUNTY, TEXAS  
RECORDS MANAGEMENT AND PRESERVATION FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Charges for Services:</b>			
Records Management	\$ 150,000	\$ 142,665	\$ (7,335)
<b>Total Charges for Services</b>	<u>150,000</u>	<u>142,665</u>	<u>(7,335)</u>
 <b>Interest:</b>			
Interest	2,200	2,811	611
<b>Total Interest</b>	<u>2,200</u>	<u>2,811</u>	<u>611</u>
<b>Total Revenues</b>	<u>\$ 152,200</u>	<u>\$ 145,476</u>	<u>\$ (6,724)</u>

**GREGG COUNTY, TEXAS**  
**RECORDS MANAGEMENT AND PRESERVATION FUND**  
**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>General Government:</b>			
Records Management & Preservation:			
Salaries & Wages - Other Employees	\$ 21,717	\$ 21,716	\$ 1
Merit Pay	326	326	-
Longevity Pay	360	360	-
Social Security - Other Employees	1,788	1,462	326
Group Insurance - Other Employees	3,572	3,386	186
Retirement - Other Employees	2,151	2,125	26
Worker's Comp - Other Employees	19	19	-
State Unemployment Insurance	45	43	2
Supplies & Other Expense	6,100	4,859	1,241
Microfilming	6,500	4,640	1,860
Conferences, Workshops & Training	500	-	500
Travel	100	-	100
Repairs & Maintenance Service	36,665	27,065	9,600
Capital Outlay	97,515	96,589	926
Total Records Mgmt & Preservation	<u>177,358</u>	<u>162,590</u>	<u>14,768</u>
<b>Total General Government</b>	<u><b>177,358</b></u>	<u><b>162,590</b></u>	<u><b>14,768</b></u>
<b>Total Expenditures</b>	<u><b>\$ 177,358</b></u>	<u><b>\$ 162,590</b></u>	<u><b>\$ 14,768</b></u>

**GREGG COUNTY, TEXAS  
JAIL LEASE FACILITY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Rent and Commissions	\$ 38,000	\$ 79,185	\$ 41,185	\$ 57,160
<b>Total Revenues</b>	<b>38,000</b>	<b>79,185</b>	<b>41,185</b>	<b>57,160</b>
<b>Expenditures:</b>				
Corrections and Rehabilitation	-	-	-	8,153
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,153</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>38,000</b>	<b>79,185</b>	<b>41,185</b>	<b>49,007</b>
<b>Fund Balance at Beginning of Year</b>	<b>55,781</b>	<b>55,781</b>	<b>-</b>	<b>6,774</b>
<b>Fund Balance at End of Year</b>	<b>\$ 93,781</b>	<b>\$ 134,966</b>	<b>\$ 41,185</b>	<b>\$ 55,781</b>

**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000  
(With Comparative Actual Amounts for Year Ended September 30, 1999)**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Taxes	\$ 1,634,512	\$ 1,638,300	\$ 3,788	\$ 1,662,315
Licenses and Permits	1,091,500	1,077,371	(14,129)	1,100,465
Intergovernmental	22,500	22,424	(76)	22,555
Fines and Forfeitures	290,000	334,127	44,127	299,677
Interest	120,000	135,439	15,439	130,394
Miscellaneous	-	259	259	17,540
<b>Total Revenues</b>	<b><u>3,158,512</u></b>	<b><u>3,207,920</u></b>	<b><u>49,408</u></b>	<b><u>3,232,946</u></b>
<b>Expenditures:</b>				
Transportation and Roads	3,813,796	3,537,007	276,789	3,705,165
<b>Total Expenditures</b>	<b><u>3,813,796</u></b>	<b><u>3,537,007</u></b>	<b><u>276,789</u></b>	<b><u>3,705,165</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(655,284)</b>	<b>(329,087)</b>	<b>326,197</b>	<b>(472,219)</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,847,813</b>	<b>1,847,813</b>	<b>-</b>	<b>2,301,699</b>
<b>Inc (Dec) in Reserve For Inventory</b>	<b>-</b>	<b>30,045</b>	<b>30,045</b>	<b>(22,038)</b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 1,192,529</u></b>	<b><u>\$ 1,548,771</u></b>	<b><u>\$ 356,242</u></b>	<b><u>\$ 1,847,813</u></b>

**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Taxes:</b>			
Current Property Taxes	\$ 396,512	\$ 389,355	\$ (7,157)
Delinquent Property Taxes	20,000	20,903	903
Motor Vehicle Sales Tax	1,218,000	1,228,042	10,042
<b>Total Taxes</b>	<b><u>1,634,512</u></b>	<b><u>1,638,300</u></b>	<b><u>3,788</u></b>
<b>Licenses and Permits:</b>			
Motor Vehicle Registration	1,085,000	1,073,511	(11,489)
Weight Permits	6,500	3,860	(2,640)
<b>Total Licenses and Permits</b>	<b><u>1,091,500</u></b>	<b><u>1,077,371</u></b>	<b><u>(14,129)</u></b>
<b>Intergovernmental:</b>			
Lateral Road	22,500	22,424	(76)
<b>Total Intergovernmental</b>	<b><u>22,500</u></b>	<b><u>22,424</u></b>	<b><u>(76)</u></b>
<b>Fines and Forfeitures:</b>			
County and District Courts	290,000	334,127	44,127
<b>Total Fines and Forfeitures</b>	<b><u>290,000</u></b>	<b><u>334,127</u></b>	<b><u>44,127</u></b>
<b>Interest:</b>			
Interest	120,000	119,254	(746)
Unrealized Gains / Losses	-	16,185	16,185
<b>Total Interest</b>	<b><u>120,000</u></b>	<b><u>135,439</u></b>	<b><u>15,439</u></b>
<b>Miscellaneous:</b>			
Miscellaneous	-	176	176
Sale of Fixed Assets	-	83	83
<b>Total Miscellaneous</b>	<b><u>-</u></b>	<b><u>259</u></b>	<b><u>259</u></b>
<b>Total Revenues</b>	<b><u>\$ 3,158,512</u></b>	<b><u>\$ 3,207,920</u></b>	<b><u>\$ 49,408</u></b>

**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Transportation and Roads:</b>			
Administration:			
Salaries - Elected	\$ 198,268	\$ 198,268	\$ -
COLA - Elected	3,965	1,993	1,972
Social Security - Elected	16,052	14,970	1,082
Group Insurance - Elected	15,386	13,961	1,425
Retirement - Elected	19,414	18,995	419
Worker's Comp - Elected	1,297	1,297	-
Insurance	40,000	35,559	4,441
Total Administration	<u>294,382</u>	<u>285,043</u>	<u>9,339</u>
Road and Bridge - General:			
Supplies & Other Expense	300	1	299
Conferences, Workshops & Training	200	-	200
Intergovernmental Contributions	250,000	250,000	-
Total Road and Bridge - General	<u>250,500</u>	<u>250,001</u>	<u>499</u>
Road and Bridge-Precinct No. 1:			
Salaries & Wages - Other Employees	449,150	435,347	13,803
Overtime	13,700	8,307	5,393
Temporary Help	8,300	7,745	555
Merit Pay	6,737	5,229	1,508
Longevity Pay	3,420	3,240	180
Part-Time Pool	1,800	846	954
Social Security - Other Employees	38,344	32,969	5,375
Group Insurance - Other Employees	57,934	53,403	4,531
Retirement - Other Employees	46,014	42,861	3,153
Worker's Comp - Other Employees	9,004	9,004	-
State Unemployment Insurance	959	885	74
Supplies & Other Expense	73,029	71,244	1,785
Postage	150	132	18
Copying Machine	2,200	1,984	216
Communications	4,000	3,062	938

**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Conferences, Workshops & Training	344	344	-
Travel	11	11	-
Utilities	9,100	7,272	1,828
Repairs & Maintenance Service	30,800	30,551	249
Uniforms	6,244	6,146	98
Contract Services	5,434	5,434	-
Pipe & Culvert	3,699	3,699	-
Gravel, Sand & Cement	12,582	12,575	7
Road Oil & Asphalt	234,900	233,822	1,078
Rent - Equipment	255	236	19
Tires & Tubes	10,256	10,116	140
Fuel & Lubrication	28,500	26,487	2,013
Capital Outlays	59,574	58,932	642
Total Road and Bridge-Precinct No. 1	<u>1,116,440</u>	<u>1,071,883</u>	<u>44,557</u>
Road and Bridge-Precinct No. 2:			
Salaries & Wages - Other Employees	22,387	21,155	1,232
Merit Pay	336	253	83
Social Security - Other Employees	1,819	1,354	465
Group Insurance - Other Employees	3,572	3,076	496
Retirement - Other Employees	2,181	2,031	150
Worker's Comp - Other Employees	20	20	-
State Unemployment Insurance	45	41	4
Supplies & Other Expense	1,850	854	996
Postage	216	198	18

**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Copying Machine	500	355	145
Communications	2,400	2,381	19
Conferences, Workshops & Training	629	-	629
Travel	200	-	200
Total Road and Bridge-Precinct No. 2	<u>36,155</u>	<u>31,718</u>	<u>4,437</u>
<b>Road and Bridge-Precinct No. 3:</b>			
Salaries & Wages - Other Employees	542,261	507,937	34,324
Overtime	10,000	7,074	2,926
Merit Pay	8,134	7,682	452
Longevity Pay	4,080	3,720	360
Social Security - Other Employees	45,159	39,239	5,920
Group Insurance - Other Employees	72,142	61,336	10,806
Retirement - Other Employees	54,190	49,938	4,252
Worker's Comp - Other Employees	10,643	10,643	-
State Unemployment Insurance	1,129	969	160
Supplies & Other Expense	101,933	82,117	19,816
Copying Machine	500	-	500
Other Professional Services	432	432	-
Communications	8,000	6,006	1,994
Conferences, Workshops & Training	50	50	-
Travel	500	99	401
Utilities	8,000	7,762	238
Repairs & Maintenance Service	53,000	47,182	5,818
Uniforms	4,500	4,021	479
Contract Services	22,500	22,500	-
Pipe & Culvert	4,836	4,836	-
Gravel, Sand & Cement	2,000	1,506	494
Road Oil & Asphalt	310,232	307,003	3,229



**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Rent - Equipment	1,500	1,332	168
Tires & Tubes	20,000	16,458	3,542
Fuel & Lubrication	38,000	37,871	129
Capital Outlays	26,100	24,476	1,624
Total Road and Bridge-Precinct No. 3	<u>1,349,821</u>	<u>1,252,189</u>	<u>97,632</u>
 Road and Bridge-Precinct No. 4:			
Salaries & Wages - Other Employees	379,326	366,968	12,358
Overtime	5,000	1,519	3,481
Temporary Help	2,500	-	2,500
Merit Pay	5,690	3,301	2,389
Longevity Pay	1,680	1,560	120
Social Security - Other Employees	31,536	27,407	4,129
Group Insurance - Other Employees	53,557	47,791	5,766
Retirement - Other Employees	37,843	35,408	2,435
Worker's Comp - Other Employees	7,690	7,690	-
State Unemployment Insurance	788	690	98
Supplies & Other Expense	34,800	23,461	11,339
Copying Machine	1,800	1,800	-
Communications	6,500	6,076	424
Conferences, Workshops & Training	1,500	956	544
Utilities	14,000	9,435	4,565
Repairs & Maintenance Service	23,000	10,918	12,082
Uniforms	8,800	8,270	530
Pipe & Culvert	300	-	300
Gravel, Sand & Cement	1,800	-	1,800
Road Oil & Asphalt	89,788	69,589	20,199
Rent - Equipment	1,600	977	623

**GREGG COUNTY, TEXAS  
ROAD AND BRIDGE FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Tires & Tubes	7,500	871	6,629
Fuel & Lubrication	32,000	19,849	12,151
Capital Outlays	15,000	1,637	13,363
Total Road and Bridge-Precinct No. 4	763,998	646,173	117,825
Right of Way:			
Other Professional Services	2,500	-	2,500
Total Right of Way	2,500	-	2,500
 <b>Total Transportation and Roads</b>	<b>3,813,796</b>	<b>3,537,007</b>	<b>276,789</b>
 <b>Total Expenditures</b>	<b>\$ 3,813,796</b>	<b>\$ 3,537,007</b>	<b>\$ 276,789</b>

**GREGG COUNTY, TEXAS  
JURY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
Taxes	\$ 273,050	\$ 270,806	\$ (2,244)	\$ 282,038
Charges for Services	71,500	79,088	7,588	78,940
Interest	20,000	29,846	9,846	27,795
Miscellaneous	3,500	62	(3,438)	4,117
<b>Total Revenues</b>	<b><u>368,050</u></b>	<b><u>379,802</u></b>	<b><u>11,752</u></b>	<b><u>392,890</u></b>
<b>Expenditures:</b>				
Judicial	486,289	435,297	50,992	465,332
<b>Total Expenditures</b>	<b><u>486,289</u></b>	<b><u>435,297</u></b>	<b><u>50,992</u></b>	<b><u>465,332</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(118,239)</b>	<b>(55,495)</b>	<b>62,744</b>	<b>(72,442)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	-	-	3,324
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b><u>3,324</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(118,239)</b>	<b>(55,495)</b>	<b>62,744</b>	<b>(69,118)</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>422,163</u></b>	<b><u>422,163</u></b>	<b>-</b>	<b><u>491,281</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 303,924</u></b>	<b><u>\$ 366,668</u></b>	<b><u>\$ 62,744</u></b>	<b><u>\$ 422,163</u></b>

**GREGG COUNTY, TEXAS  
JURY FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Taxes :</b>			
Current Property Taxes	\$ 263,050	\$ 257,008	\$ (6,042)
Delinquent Property Taxes	10,000	13,798	3,798
<b>Total Taxes</b>	<u><b>273,050</b></u>	<u><b>270,806</b></u>	<u><b>(2,244)</b></u>
 <b>Charges for Services:</b>			
Jury	41,500	33,225	(8,275)
Court Reporter Service Fees	30,000	45,863	15,863
<b>Total Charges for Services</b>	<u><b>71,500</b></u>	<u><b>79,088</b></u>	<u><b>7,588</b></u>
 <b>Interest:</b>			
Interest	20,000	28,520	8,520
Unrealized Gains / Losses	-	1,326	1,326
<b>Total Interest</b>	<u><b>20,000</b></u>	<u><b>29,846</b></u>	<u><b>9,846</b></u>
 <b>Miscellaneous:</b>			
Miscellaneous	3,500	62	(3,438)
<b>Total Miscellaneous</b>	<u><b>3,500</b></u>	<u><b>62</b></u>	<u><b>(3,438)</b></u>
 <b>Total Revenues</b>	 <u><b>\$ 368,050</b></u>	 <u><b>\$ 379,802</b></u>	 <u><b>\$ 11,752</b></u>

**GREGG COUNTY, TEXAS  
JURY FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Judicial:</b>			
Attorney General Master:			
Other Professional Services	\$ 100	\$ -	\$ 100
Contract Services - Court Reporters	8,040	7,560	480
Total Attorney General Master	8,140	7,560	580
124th District Court:			
Salaries & Wages - Other Employees	78,027	77,529	498
Temporary Help	1,600	1,600	-
Interpreter	1,000	35	965
Merit Pay	1,170	614	556
Longevity Pay	480	480	-
Social Security - Other Employees	6,454	5,745	709
Group Insurance - Other Employees	7,485	6,691	794
Retirement - Other Employees	7,745	7,460	285
Worker's Comp - Other Employees	70	70	-
State Unemployment Insurance	161	151	10
Supplies & Other Expense	5,094	4,799	295
Court Reporters - Statement of Facts	20,774	18,827	1,947
Other Professional Services	1,530	661	869
Visiting Judges	4,500	4,121	379
Contract Services - Court Reporters	11,160	10,980	180
Communications	400	365	35
Conferences, Workshops & Training	340	182	158
Repairs & Maintenance Service	3,400	3,363	37
Capital Outlay	570	570	-
Total 124th District Court	151,960	144,243	7,717
188th District Court:			
Salaries & Wages - Other Employees	69,159	68,735	424
Interpreter	500	-	500
Merit Pay	1,037	536	501
Longevity Pay	120	120	-
Social Security - Other Employees	5,665	5,218	447

**GREGG COUNTY, TEXAS  
JURY FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Group Insurance - Other Employees	7,390	7,075	315
Retirement - Other Employees	6,798	6,582	216
Worker's Comp - Other Employees	62	62	-
State Unemployment Insurance	142	134	8
Supplies & Other Expense	5,300	2,744	2,556
Copying Machine	3,000	2,793	207
Court Reporters - Statement of Facts	12,735	11,299	1,436
Other Professional Services	8,000	3,945	4,055
Visiting Judges	5,000	58	4,942
Contract Services - Court Reporters	7,000	5,940	1,060
Conferences, Workshops & Training	2,000	1,671	329
Capital Outlay	3,600	-	3,600
Total 188th District Court	<u>137,508</u>	<u>116,912</u>	<u>20,596</u>
 307th District Court:			
Salaries & Wages - Other Employees	73,920	69,159	4,761
Temporary Help	5,550	5,490	60
Interpreter	500	105	395
Merit Pay	1,109	1,109	-
Longevity Pay	240	240	-
Social Security - Other Employees	6,460	5,070	1,390
Group Insurance - Other Employees	7,490	6,070	1,420
Retirement - Other Employees	7,754	6,688	1,066
Worker's Comp - Other Employees	66	66	-
State Unemployment Insurance	162	136	26
Supplies & Other Expense	7,860	2,807	5,053
Copying Machine	2,000	1,642	358
Court Reporters - Statement of Facts	2,000	201	1,799
Other Professional Services	3,800	2,875	925
Visiting Judges	1,200	85	1,115
Contract Services - Court Reporters	5,750	5,614	136
Conferences, Workshops & Training	2,500	2,469	31
Repairs & Maintenance Service	640	637	3
Total 307th District Court	<u>129,001</u>	<u>110,463</u>	<u>18,538</u>

**GREGG COUNTY, TEXAS  
JURY FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General:			
Supplies & Other Expense	500	-	500
Other Professional Services	6,870	6,430	440
Juror Fees	49,614	49,598	16
Juror Expenses	2,696	91	2,605
Total General	<u>59,680</u>	<u>56,119</u>	<u>3,561</u>
<b>Total Judicial</b>	<u><b>486,289</b></u>	<u><b>435,297</b></u>	<u><b>50,992</b></u>
<b>Total Expenditures</b>	<u><b>\$ 486,289</b></u>	<u><b>\$ 435,297</b></u>	<u><b>\$ 50,992</b></u>

**GREGG COUNTY, TEXAS  
LAW LIBRARY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Charges for Services	\$ 52,000	\$ 55,803	\$ 3,803	\$ 55,189
Interest	5,000	7,572	2,572	6,478
Miscellaneous	-	112	112	1,627
<b>Total Revenues</b>	<b><u>57,000</u></b>	<b><u>63,487</u></b>	<b><u>6,487</u></b>	<b><u>63,294</u></b>
<b>Expenditures:</b>				
Judicial	69,598	61,226	8,372	49,720
<b>Total Expenditures</b>	<b><u>69,598</u></b>	<b><u>61,226</u></b>	<b><u>8,372</u></b>	<b><u>49,720</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(12,598)</b>	<b>2,261</b>	<b>14,859</b>	<b>13,574</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	-	-	263
<b>Total Other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>263</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(12,598)</b>	<b>2,261</b>	<b>14,859</b>	<b>13,837</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>111,852</u></b>	<b><u>111,852</u></b>	<b><u>-</u></b>	<b><u>98,015</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 99,254</u></b>	<b><u>\$ 114,113</u></b>	<b><u>\$ 14,859</u></b>	<b><u>\$ 111,852</u></b>



**GREGG COUNTY, TEXAS  
LAW LIBRARY FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Charges for Services:</b>			
Law Library	\$ 52,000	\$ 55,803	\$ 3,803
<b>Total Charges for Services</b>	<u>52,000</u>	<u>55,803</u>	<u>3,803</u>
<b>Interest:</b>			
Interest	5,000	7,572	2,572
<b>Total Interest</b>	<u>5,000</u>	<u>7,572</u>	<u>2,572</u>
<b>Miscellaneous:</b>			
Miscellaneous	-	112	112
<b>Total Miscellaneous</b>	<u>-</u>	<u>112</u>	<u>112</u>
<b>Total Revenues</b>	<u>\$ 57,000</u>	<u>\$ 63,487</u>	<u>\$ 6,487</u>

**GREGG COUNTY, TEXAS  
LAW LIBRARY FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Judicial:</b>			
Law Library:			
Salaries & Wages - Other Employees	\$ 6,067	\$ 6,067	\$ -
Merit Pay	91	61	30
Social Security - Other Employees	492	462	30
Group Insurance - Other Employees	840	840	-
Retirement - Other Employees	591	581	10
Worker's Comp - Other Employees	5	5	-
State Unemployment Insurance	12	12	-
Supplies & Other Expense	2,500	491	2,009
Copying Machine	1,000	390	610
Other Professional Services	6,000	6,000	-
Conferences, Workshops & Training	2,000	-	2,000
Dues & Subscriptions	49,000	45,602	3,398
Capital Outlay	1,000	715	285
Total Law Library	69,598	61,226	8,372
<b>Total Judicial</b>	<b>69,598</b>	<b>61,226</b>	<b>8,372</b>
<b>Total Expenditures</b>	<b>\$ 69,598</b>	<b>\$ 61,226</b>	<b>\$ 8,372</b>

**GREGG COUNTY, TEXAS  
AIRPORT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
Taxes	\$ 467,142	\$ 464,283	\$ (2,859)	\$ 459,739
Charges for Services	39,550	64,834	25,284	44,930
Interest	30,000	38,815	8,815	34,207
Rent and Commissions	221,000	236,453	15,453	244,528
Miscellaneous	1,000	3,893	2,893	4,103
<b>Total Revenues</b>	<b><u>758,692</u></b>	<b><u>808,278</u></b>	<b><u>49,586</u></b>	<b><u>787,507</u></b>
<b>Expenditures:</b>				
General Government	920,867	881,354	39,513	865,007
<b>Total Expenditures</b>	<b><u>920,867</u></b>	<b><u>881,354</u></b>	<b><u>39,513</u></b>	<b><u>865,007</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(162,175)</b>	<b>(73,076)</b>	<b>89,099</b>	<b>(77,500)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	-	-	-	14,666
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b><u>14,666</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(162,175)</b>	<b>(73,076)</b>	<b>89,099</b>	<b>(62,834)</b>
<b>Fund Balance at Beginning of Year</b>	<b>484,459</b>	<b>484,459</b>	<b>-</b>	<b>542,648</b>
<b>Inc (Dec) in Reserve For Inventory</b>	<b>-</b>	<b>(4,599)</b>	<b>(4,599)</b>	<b>4,645</b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 322,284</u></b>	<b><u>\$ 406,784</u></b>	<b><u>\$ 84,500</u></b>	<b><u>\$ 484,459</u></b>

**GREGG COUNTY, TEXAS  
AIRPORT FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Taxes:</b>			
Current Property Taxes	\$ 451,642	\$ 441,226	\$ (10,416)
Delinquent Property Taxes	15,500	23,057	7,557
<b>Total Taxes</b>	<b><u>467,142</u></b>	<b><u>464,283</u></b>	<b><u>(2,859)</u></b>
 <b>Charges for Services:</b>			
Landing Fees	14,500	16,718	2,218
Water Service	6,000	5,775	(225)
Sewer Service	2,800	3,000	200
Parking Lot Fees	16,000	39,341	23,341
Facility Usage Fees	250	-	(250)
<b>Total Charges for Services</b>	<b><u>39,550</u></b>	<b><u>64,834</u></b>	<b><u>25,284</u></b>
 <b>Interest:</b>			
Interest	30,000	37,298	7,298
Unrealized Gains / Losses	-	1,517	1,517
<b>Total Interest</b>	<b><u>30,000</u></b>	<b><u>38,815</u></b>	<b><u>8,815</u></b>
 <b>Rent and Commissions:</b>			
Other Rent	-	450	450
Terminal Building Rental Space	30,000	37,541	7,541
Hanger and Other Ground Rentals	70,000	76,396	6,396
Rental Commissions	85,000	76,321	(8,679)
Fuel Flowage	35,000	45,152	10,152
Telephone Coin Stations	1,000	593	(407)
<b>Total Rent and Commissions</b>	<b><u>221,000</u></b>	<b><u>236,453</u></b>	<b><u>15,453</u></b>

**GREGG COUNTY, TEXAS  
AIRPORT FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Miscellaneous:</b>			
Sale of Fixed Assets	-	1,490	1,490
Miscellaneous	1,000	2,403	1,403
<b>Total Miscellaneous</b>	<u>1,000</u>	<u>3,893</u>	<u>2,893</u>
<b>Total Revenues</b>	<u>\$ 758,692</u>	<u>\$ 808,278</u>	<u>\$ 49,586</u>

**GREGG COUNTY, TEXAS  
AIRPORT FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>General Government:</b>			
Airport - Administration:			
Salaries & Wages - Other Employees	\$ 494,855	\$ 478,501	\$ 16,354
Overtime	3,500	1,779	1,721
Merit Pay	7,123	7,030	93
Longevity Pay	1,920	1,920	-
Social Security - Other Employees	38,993	37,237	1,756
Group Insurance - Other Employees	67,853	57,177	10,676
Retirement - Other Employees	46,790	45,695	1,095
Worker's Comp - Other Employees	5,253	5,253	-
State Unemployment Insurance	975	941	34
Supplies & Other Expense	7,200	7,180	20
Postage	850	684	166
Copying Machine	1,680	1,680	-
Communications	8,570	8,290	280
Conferences, Workshops & Training	4,375	4,371	4
Advertising	5,010	4,881	129
Travel	1,540	1,535	5
Utilities	90,000	87,663	2,337
Total Airport - Administration	786,487	751,817	34,670
Airport - Terminal Building:			
Supplies & Other Expense	10,055	9,224	831
Repairs & Maintenance Service	10,213	9,907	306
Uniforms	3,121	3,121	-
Capital Outlay	12,600	12,258	342
Total Airport - Terminal Building	35,989	34,510	1,479
Airport - Lawn & Landscape Area:			
Supplies & Other Expense	1,000	983	17
Total Airport - Lawn & Landscape Area	1,000	983	17
Airport - Airfield:			
Supplies & Other Expense	31,863	31,844	19

**GREGG COUNTY, TEXAS  
AIRPORT FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Conferences, Workshops & Training	300	191	109
Repairs & Maintenance Service	1,252	1,199	53
Road Oil & Asphalt	5,781	5,708	73
Total Airport - Airfield	<u>39,196</u>	<u>38,942</u>	<u>254</u>
Airport - Maintenance Shop:			
Supplies & Other Expense	16,225	14,327	1,898
Repairs & Maintenance Service	3,536	3,301	235
Road Oil & Asphalt	11,351	11,351	-
Tires & Tubes	1,975	1,958	17
Fuel & Lubrication	8,409	7,793	616
Roads & Parking Lot	797	797	-
Capital Outlay	4,677	4,677	-
Total Airport - Maintenance Shop	<u>46,970</u>	<u>44,204</u>	<u>2,766</u>
Airport - Security & Fire Protection:			
Supplies & Other Expense	7,033	6,747	286
Conferences, Workshops & Training	856	856	-
Repairs & Maintenance Service	968	961	7
Uniforms	2,368	2,334	34
Total Airport - Security & Fire Protection	<u>11,225</u>	<u>10,898</u>	<u>327</u>
<b>Total General Government</b>	<u><b>920,867</b></u>	<u><b>881,354</b></u>	<u><b>39,513</b></u>
<b>Total Expenditures</b>	<u><b>\$ 920,867</b></u>	<u><b>\$ 881,354</b></u>	<u><b>\$ 39,513</b></u>

GREGG COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Charges for Services	\$ 33,000	\$ 35,560	\$ 2,560	\$ 33,818
Interest	1,700	3,837	2,137	2,376
Miscellaneous	-	-	-	62
<b>Total Revenues</b>	<b>34,700</b>	<b>39,397</b>	<b>4,697</b>	<b>36,256</b>
<b>Expenditures:</b>				
General Government	31,982	27,316	4,666	26,973
<b>Total Expenditures</b>	<b>31,982</b>	<b>27,316</b>	<b>4,666</b>	<b>26,973</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>2,718</b>	<b>12,081</b>	<b>9,363</b>	<b>9,283</b>
<b>Fund Balance at Beginning of Year</b>	<b>37,941</b>	<b>37,941</b>	<b>-</b>	<b>28,658</b>
<b>Fund Balance at End of Year</b>	<b>\$ 40,659</b>	<b>\$ 50,022</b>	<b>\$ 9,363</b>	<b>\$ 37,941</b>



**GREGG COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Charges for Services:</b>			
County Records Management Fees	\$ 33,000	\$ 35,560	\$ 2,560
<b>Total Charges for Services</b>	<u>33,000</u>	<u>35,560</u>	<u>2,560</u>
<b>Interest:</b>			
Interest	1,700	3,837	2,137
<b>Total Interest</b>	<u>1,700</u>	<u>3,837</u>	<u>2,137</u>
<b>Total Revenues</b>	<u>\$ 34,700</u>	<u>\$ 39,397</u>	<u>\$ 4,697</u>

**GREGG COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>General Government:</b>			
Records Management and Preservation:			
Salaries & Wages - Other Employees	\$ 12,134	\$ 12,133	\$ 1
Merit Pay	182	121	61
Longevity Pay	240	240	-
Social Security - Other Employees	1,006	943	63
Group Insurance - Other Employees	1,909	1,708	201
Retirement - Other Employees	1,205	1,185	20
Worker's Comp - Other Employees	11	11	-
State Unemployment Insurance	25	24	1
Supplies & Other Expense	998	798	200
Microfilming	3,700	1,700	2,000
Communications	1,002	1,002	-
Conferences, Workshops & Training	700	266	434
Travel	500	485	15
Utilities	5,000	4,304	696
Repairs & Maintenance Service	2,000	1,111	889
Capital Outlay	1,370	1,285	85
Total Records Mgmt and Preservation	<u>31,982</u>	<u>27,316</u>	<u>4,666</u>
<b>Total General Government</b>	<u><b>31,982</b></u>	<u><b>27,316</b></u>	<u><b>4,666</b></u>
<b>Total Expenditures</b>	<u><b>\$ 31,982</b></u>	<u><b>\$ 27,316</b></u>	<u><b>\$ 4,666</b></u>

**GREGG COUNTY, TEXAS  
SECURITY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Charges for Services	\$ 66,000	\$ 76,799	\$ 10,799	\$ 76,875
Interest	2,500	2,330	(170)	3,205
<b>Total Revenues</b>	<b><u>68,500</u></b>	<b><u>79,129</u></b>	<b><u>10,629</u></b>	<b><u>80,080</u></b>
<b>Expenditures:</b>				
Law Enforcement	108,620	108,058	562	102,972
<b>Total Expenditures</b>	<b><u>108,620</u></b>	<b><u>108,058</u></b>	<b><u>562</u></b>	<b><u>102,972</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(40,120)</b>	<b>(28,929)</b>	<b>11,191</b>	<b>(22,892)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	9,000	9,000	-	42,000
<b>Total Other Financing Sources (Uses)</b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>	<b><u>-</u></b>	<b><u>42,000</u></b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(31,120)</b>	<b>(19,929)</b>	<b>11,191</b>	<b>19,108</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>38,436</u></b>	<b><u>38,436</u></b>	<b><u>-</u></b>	<b><u>19,328</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 7,316</u></b>	<b><u>\$ 18,507</u></b>	<b><u>\$ 11,191</u></b>	<b><u>\$ 38,436</u></b>

**GREGG COUNTY, TEXAS  
SECURITY FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Charges for Services:</b>			
Security Fees	\$ 66,000	\$ 76,799	\$ 10,799
<b>Total Charges for Services</b>	<u><b>66,000</b></u>	<u><b>76,799</b></u>	<u><b>10,799</b></u>
 <b>Interest:</b>			
Interest	2,500	2,330	(170)
<b>Total Interest</b>	<u><b>2,500</b></u>	<u><b>2,330</b></u>	<u><b>(170)</b></u>
<b>Total Revenues</b>	<u><u><b>\$ 68,500</b></u></u>	<u><u><b>\$ 79,129</b></u></u>	<u><u><b>\$ 10,629</b></u></u>

**GREGG COUNTY, TEXAS  
SECURITY FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Law Enforcement:</b>			
Building Security:			
Salaries & Wages - Other Employees	\$ 51,706	\$ 51,704	\$ 2
Merit Pay	314	-	314
Longevity Pay	240	240	-
Social Security - Other Employees	3,941	3,763	178
Group Insurance - Other Employees	6,337	6,271	66
Retirement - Other Employees	4,927	4,926	1
Worker's Comp - Other Employees	490	490	-
State Unemployment Insurance	100	100	-
Other Professional Services	40,565	40,564	1
Total Building Security	108,620	108,058	562
<b>Total Law Enforcement</b>	<b>108,620</b>	<b>108,058</b>	<b>562</b>
<b>Total Expenditures</b>	<b>\$ 108,620</b>	<b>\$ 108,058</b>	<b>\$ 562</b>

**GREGG COUNTY, TEXAS  
LEOSE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE --BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Charges for Services	\$ 14,000	\$ 14,456	\$ 456	\$ 14,043
Interest	800	1,263	463	896
<b>Total Revenues</b>	<b><u>14,800</u></b>	<b><u>15,719</u></b>	<b><u>919</u></b>	<b><u>14,939</u></b>
<b>Expenditures:</b>				
General Government	1,099	644	455	375
Law Enforcement	14,300	12,252	2,048	11,648
<b>Total Expenditures</b>	<b><u>15,399</u></b>	<b><u>12,896</u></b>	<b><u>2,503</u></b>	<b><u>12,023</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(599)</b>	<b>2,823</b>	<b>3,422</b>	<b>2,916</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>9,943</u></b>	<b><u>9,943</u></b>	<b><u>-</u></b>	<b><u>7,027</u></b>
<b>Fund Balance at End of Year</b>	<b><u>\$ 9,344</u></b>	<b><u>\$ 12,766</u></b>	<b><u>\$ 3,422</u></b>	<b><u>\$ 9,943</u></b>

**GREGG COUNTY, TEXAS  
LEOSE FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Charges for Services:</b>			
LEOSE	\$ 14,000	\$ 14,456	\$ 456
<b>Total Charges for Services</b>	<u>14,000</u>	<u>14,456</u>	<u>456</u>
 <b>Interest:</b>			
Interest	800	1,263	463
<b>Total Interest</b>	<u>800</u>	<u>1,263</u>	<u>463</u>
<b>Total Revenues</b>	<u>\$ 14,800</u>	<u>\$ 15,719</u>	<u>\$ 919</u>

**GREGG COUNTY, TEXAS  
LEOSE FUND**

**SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>General Government:</b>			
Airport - Security & Fire Protection			
Conferences, Workshops & Training	\$ 1,099	\$ 644	\$ 455
Total Airport - Security & Fire Protection	<u>1,099</u>	<u>644</u>	<u>455</u>
<b>Total General Government</b>	<b><u>1,099</u></b>	<b><u>644</u></b>	<b><u>455</u></b>
<b>Law Enforcement:</b>			
Sheriff - Corrections:			
Conferences, Workshops & Training	14,300	12,252	2,048
Total Sheriff - Corrections	<u>14,300</u>	<u>12,252</u>	<u>2,048</u>
<b>Total Law Enforcement</b>	<b><u>14,300</u></b>	<b><u>12,252</u></b>	<b><u>2,048</u></b>
<b>Total Expenditures</b>	<b><u>\$ 15,399</u></b>	<b><u>\$ 12,896</u></b>	<b><u>\$ 2,503</u></b>



**GREGG COUNTY, TEXAS  
WORKFORCE INVESTMENT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE --BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Expenditures:</b>				
General Government	\$ 8,574	\$ -	\$ 8,574	\$ -
<b>Total Expenditures</b>	<b>8,574</b>	<b>-</b>	<b>8,574</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(8,574)</b>	<b>-</b>	<b>(8,574)</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	8,574	-	(8,574)	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,574</b>	<b>-</b>	<b>(8,574)</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>(17,148)</b>	<b>-</b>
<b>Fund Balance at Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17,148)</b>	<b>\$ -</b>

**GREGG COUNTY, TEXAS  
REVOLVING LOAN FUND - INDUSTRIAL DEVELOPMENT**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE --BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	2000			1999
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues:</b>				
Interest	\$ 3,200	\$ 5,233	\$ 2,033	\$ 4,048
<b>Total Revenues</b>	<b>3,200</b>	<b>5,233</b>	<b>2,033</b>	<b>4,048</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	3,200	5,233	2,033	4,048
<b>Fund Balance at Beginning of Year</b>	78,491	78,491	-	74,443
<b>Fund Balance at End of Year</b>	\$ 81,691	\$ 83,724	\$ 2,033	\$ 78,491

**GREGG COUNTY, TEXAS  
HEALTH CARE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE --BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental	\$ 300,000	\$ 207,115	\$ (92,885)	\$ 1,658,057
Interest	80,000	113,151	33,151	59,031
<b>Total Revenues</b>	<b><u>380,000</u></b>	<b><u>320,266</u></b>	<b><u>(59,734)</u></b>	<b><u>1,717,088</u></b>
<b>Expenditures:</b>				
Health and Human Services	60,000	60,000	-	-
<b>Total Expenditures</b>	<b><u>60,000</u></b>	<b><u>60,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>320,000</b>	<b>260,266</b>	<b>(59,734)</b>	<b>1,717,088</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>1,717,088</u></b>	<b><u>1,717,088</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Balance at End of Year</b>	<b><u><u>\$ 2,037,088</u></u></b>	<b><u><u>\$ 1,977,354</u></u></b>	<b><u><u>\$ (59,734)</u></u></b>	<b><u><u>\$ 1,717,088</u></u></b>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE  
TOTALS FOR SEPTEMBER 30, 1999**

	<b>CHILD SUPPORT TITLE IV-D 8/31/2000</b>	<b>CHILD SUPPORT TITLE IV-D 8/31/2001</b>	<b>SABINE VALLEY OFFICER 8/31/2000</b>	<b>SABINE VALLEY OFFICER 8/31/2001</b>	<b>LOCAL LAW ENFORCEMENT BLOCK 9/30/2000</b>	<b>LOCAL LAW ENFORCEMENT BLOCK 8/31/2002</b>
<b>Assets:</b>						
Cash	\$ 33,707	\$ -	\$ 6,218	\$ -	\$ 8,739	\$ 27,593
Due From Other Funds	-	55,423	-	6,080	-	126
Receivables						
Accounts	-	-	-	-	-	-
Other Governments	21,724	-	-	6,494	-	-
<b>Total Assets</b>	<b>\$ 55,431</b>	<b>\$ 55,423</b>	<b>\$ 6,218</b>	<b>\$ 12,574</b>	<b>\$ 8,739</b>	<b>\$ 27,719</b>
 <b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 8	\$ -	\$ 138	\$ -	\$ 7,487	\$ -
Due To Other Funds	55,423	4,133	6,080	6,494	126	-
Accounts Payable - Other Governments	-	-	-	-	1,126	-
Deferred Revenues	-	51,290	-	6,080	-	27,719
<b>Total Liabilities</b>	55,431	55,423	6,218	12,574	8,739	27,719
 <b>Fund Balance:</b>						
Unreserved, Undesignated	-	-	-	-	-	-
<b>Total Fund Balance</b>	-	-	-	-	-	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 55,431</b>	<b>\$ 55,423</b>	<b>\$ 6,218</b>	<b>\$ 12,574</b>	<b>\$ 8,739</b>	<b>\$ 27,719</b>

**GREGG COUNTY, TEXAS  
GRANTS FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE  
TOTALS FOR SEPTEMBER 30, 1999**

	CHILDREN'S JUSTICE ACT 9/30/2000	VIOLENCE AGAINST WOMEN PROSECUTION 5/31/2001	JUVENILE COMMUNITY CORRECTIONS 8/31/2000	JUVENILE COMMUNITY CORRECTIONS 8/31/2001	TRUANCY REDUCTION PROGRAM 8/31/2001	SOLID WASTE
<b>Assets:</b>						
Cash	\$ -	\$ -	\$ 97,872	\$ 10,559	\$ -	\$ -
Due From Other Funds	-	-	-	-	-	-
Receivables						
Accounts	-	-	-	-	-	-
Other Governments	2,500	6,651	-	-	2,964	4,436
<b>Total Assets</b>	<b>\$ 2,500</b>	<b>\$ 6,651</b>	<b>\$ 97,872</b>	<b>\$ 10,559</b>	<b>\$ 2,964</b>	<b>\$ 4,436</b>
 <b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 2,000	\$ 14	\$ 6,049	\$ -	\$ -	\$ 177
Due to Other Funds	500	6,637	91,823	-	2,964	4,259
Accounts Payable - Other Governments	-	-	-	-	-	-
Deferred Revenues	-	-	-	10,559	-	-
<b>Total Liabilities</b>	<b>2,500</b>	<b>6,651</b>	<b>97,872</b>	<b>10,559</b>	<b>2,964</b>	<b>4,436</b>
 <b>Fund Balance:</b>						
Unreserved, Undesignated	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,500</b>	<b>\$ 6,651</b>	<b>\$ 97,872</b>	<b>\$ 10,559</b>	<b>\$ 2,964</b>	<b>\$ 4,436</b>

**GREGG COUNTY, TEXAS  
GRANTS FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE  
TOTALS FOR SEPTEMBER 30, 1999**

	<u>K-9 OFFICER</u> <u>8/31/2000</u>	<u>K-9 OFFICER</u> <u>8/31/2001</u>	<u>TOTALS</u>	
			<u>2000</u>	<u>1999</u>
<b>Assets:</b>				
Cash	\$ 16	\$ -	\$ 184,704	\$ 91,593
Due From Other Funds	68	4,138	65,835	42,336
Receivables				
Accounts	-	-	-	8,578
Other Governments	-	68	44,837	109,487
	<u>-</u>	<u>68</u>	<u>44,837</u>	<u>109,487</u>
<b>Total Assets</b>	<u>\$ 84</u>	<u>\$ 4,206</u>	<u>\$ 295,376</u>	<u>\$ 251,994</u>
 <b>Liabilities and Fund Balance:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 84	\$ -	\$ 15,957	\$ 21,136
Due to Other Funds	-	4,206	182,645	131,232
Accounts Payable - Other Governments	-	-	1,126	32,090
Deferred Revenues	-	-	95,648	67,243
	<u>-</u>	<u>-</u>	<u>95,648</u>	<u>67,243</u>
<b>Total Liabilities</b>	<u>84</u>	<u>4,206</u>	<u>295,376</u>	<u>251,701</u>
 <b>Fund Balance:</b>				
Unreserved, Undesignated	-	-	-	293
<b>Total Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>293</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 84</u>	<u>\$ 4,206</u>	<u>\$ 295,376</u>	<u>\$ 251,994</u>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
Intergovernmental	\$ 777,248	\$ 555,568	\$ (221,680)	\$ 717,153
Charges for Services	42,095	34,386	(7,709)	-
Miscellaneous	32,529	32,529	-	20,682
Total Revenues	<u>851,872</u>	<u>622,483</u>	<u>(229,389)</u>	<u>737,835</u>
<b>Expenditures:</b>				
Judicial	220,935	134,751	86,184	161,049
Law Enforcement	155,857	153,288	2,569	149,823
Corrections and Rehabilitation	481,946	405,964	75,982	352,215
Health and Human Services	43,633	43,633	-	168,123
Total Expenditures	<u>902,371</u>	<u>737,636</u>	<u>164,735</u>	<u>831,210</u>
Excess (Deficiency) of Revenues Over Expenditures	(50,499)	(115,153)	(64,654)	(93,375)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	114,860	114,860	-	93,668
Total Other Financing Sources (Uses)	<u>114,860</u>	<u>114,860</u>	<u>-</u>	<u>93,668</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	64,361	(293)	(64,654)	293
<b>Fund Balance at Beginning of Year</b>	<u>293</u>	<u>293</u>	<u>-</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 64,654</u>	<u>\$ -</u>	<u>\$ (64,654)</u>	<u>\$ 293</u>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Child Support Title IV-D:				
State-Child Support Reimbursement IV-D	\$ -	\$ -	\$ -	\$ 70,363
Child Support Title IV-D 8/31/00:				
State-Child Support Reimbursement IV-D	57,971	45,054	(12,917)	2,029
Child Support Title IV-D 8/31/01:				
State-Child Support Reimbursement IV-D	4,133	4,133	-	-
Texas Court Imprv Project 12/31/98:				
State Grant	-	-	-	4,688
Sabine Valley Officer 8/31/99:				
Sabine Valley Center	-	-	-	61,983
Sabine Valley Officer 8/31/00:				
Sabine Valley Center	77,620	71,540	(6,080)	5,684
Sabine Valley Officer 8/31/01:				
Sabine Valley Center	6,494	6,494	-	-
LiveScan/Electronic Arrest Reporting:				
Federal Grant	-	-	-	35,000
Local Law Enforcement Block 9/30/99:				
Federal Grant	-	-	-	1,617
Local Law Enforcement Block 9/30/00:				
Federal Grant	29,246	27,994	(1,252)	-
Local Law Enforcement Block 9/30/02:				
Federal Grant	869	869	-	-
Children's Justice Act 9/30/99:				
State Grant	-	-	-	7,795
Children's Justice Act 9/30/00:				
State Grant	9,155	4,396	(4,759)	-
Violence Agnst Women Prosec 5/31/99:				
State Grant	-	-	-	50,999
Violence Agnst Women Prosec 5/31/00:				
State Grant	54,825	54,564	(261)	25,175
Violence Agnst Women Prosec 5/31/01:				
State Grant	80,000	26,604	(53,396)	-



**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Criminal Alien Asst Program 9/30/99:				
Federal Grant	-	-	-	16,482
Emergency Medical Services:				
State Grant	-	-	-	2,059
Juvenile Account Incentive Block:				
State Grant	12,370	10,874	(1,496)	58,755
Juvenile Account Incentive Block 7/31/01:				
State Grant	59,493	-	(59,493)	-
Oil Overcharge Restitution Act 8/31/99:				
State Grant	-	-	-	11,334
Oil Overcharge Restitution Act 8/31/00:				
State Grant	2,569	2,569	-	-
Temporary Emergency Relief 8/31/99:				
State Grant	-	-	-	1,213
Temporary Emergency Relief 8/31/00:				
State Grant	1,298	1,298	-	-
Juvenile Community Corrections 8/31/99:				
State Grant	-	-	-	187,776
Juvenile Community Corrections 8/31/00:				
Federal Grant	18,000	-	(18,000)	-
State Grant	213,006	212,102	(904)	20,268
State Grant - TJPC Reimb	60,147	-	(60,147)	-
Juvenile Community Corrections 8/31/01:				
State Grant	28,170	28,170	-	-
Truancy Reduction Program 8/31/0:				
State Grant	5,778	2,964	(2,814)	-
Solid Waste:				
ETCOG	-	-	-	2,998
Solid Waste 8/31/99:				
ETCOG	-	-	-	26,060
Solid Waste 8/31/00:				
ETCOG	10,761	10,761	-	2,887
911 Addressing 8/31/99:				
ETCOG	-	-	-	31,334
Alternative School 3/31/99:				
State Grant	-	-	-	34,229
Alternative School 3/31/00:				
State Grant	31,774	31,613	(161)	34,705
K - 9 Officer 8/31/99:				
State Grant	-	-	-	20,421

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
K - 9 Officer 8/31/00:				
State Grant	13,569	13,569	-	1,299
<b>Total Intergovernmental</b>	<b>777,248</b>	<b>555,568</b>	<b>(221,680)</b>	<b>717,153</b>
<b>Charges for Services:</b>				
Juvenile Community Corrections 8/31/00:				
Contract Services	42,095	34,386	(7,709)	-
<b>Total Charges for Services</b>	<b>42,095</b>	<b>34,386</b>	<b>(7,709)</b>	<b>-</b>
<b>Miscellaneous:</b>				
K-9 Officer 8/31/99:				
Miscellaneous	-	-	-	18,372
K-9 Officer 8/31/00:				
Miscellaneous	28,391	28,391	-	2,310
K-9 Officer 8/31/01:				
Miscellaneous	4,138	4,138	-	-
<b>Total Miscellaneous</b>	<b>32,529</b>	<b>32,529</b>	<b>-</b>	<b>20,682</b>
<b>Total Revenues</b>	<b>851,872</b>	<b>622,483</b>	<b>(229,389)</b>	<b>737,835</b>
<b>Expenditures:</b>				
<b>Judicial:</b>				
Child Support Title IV-D:				
District Clerk:				
Salaries & Wages - Other Employees	-	-	-	29,192
Social Security - Other Employees	-	-	-	2,233
Group Insurance - Other Employees	-	-	-	4,913
Retirement - Other Employees	-	-	-	2,702

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Worker's Comp - Other Employees	-	-	-	21
State Unemployment Insurance	-	-	-	60
Supplies & Other Expense	-	-	-	4,215
Capital Outlay	-	-	-	27,027
Total Child Support Title IV-D	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,363</u>
Child Support Title IV-D 8/31/00:				
District Clerk:				
Salaries & Wages - Other Employees	34,550	33,452	1,098	1,500
Social Security - Other Employees	2,685	2,559	126	115
Group Insurance - Other Employees	5,893	5,744	149	261
Retirement - Other Employees	3,299	3,174	125	143
Worker's Comp - Other Employees	43	32	11	7
State Unemployment Insurance	87	64	23	3
Supplies & Other Expense	2,000	29	1,971	-
Capital Outlay	24,265	-	24,265	-
Total Child Support Title IV-D 8/31/00	<u>72,822</u>	<u>45,054</u>	<u>27,768</u>	<u>2,029</u>
Child Support Title IV-D 8/31/01:				
District Clerk:				
Salaries & Wages - Other Employees	3,060	3,060	-	-
Social Security - Other Employees	234	234	-	-
Group Insurance - Other Employees	544	544	-	-
Retirement - Other Employees	289	289	-	-
State Unemployment Insurance	6	6	-	-
Total Child Support Title IV-D 8/31/01	<u>4,133</u>	<u>4,133</u>	<u>-</u>	<u>-</u>
Texas Court Imprv Project 12/31/98:				
Domestic Relations Office:				
Other Professional Services	-	-	-	4,688
Total Texas Court Imprv Project 12/31/98	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,688</u>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Children's Justice Act 9/30/99:				
Domestic Relations Office:				
Other Professional Services	-	-	-	2,903
Mediation Services	-	-	-	2,663
Travel	-	-	-	2,229
Total Children's Justice Act 9/30/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,795</u>
Children's Justice Act 9/30/00:				
307th District Court:				
Other Professional Services	3,081	90	2,991	-
Mediation Services	4,574	3,550	1,024	-
Travel	1,500	756	744	-
Total Children's Justice Act 9/30/99	<u>9,155</u>	<u>4,396</u>	<u>4,759</u>	<u>-</u>
Violence Against Women Prosecution 5/31/99:				
District Attorney:				
Salaries & Wages - Other Employees	-	-	-	35,994
Social Security - Other Employees	-	-	-	2,753
Group Insurance - Other Employees	-	-	-	3,894
Retirement - Other Employees	-	-	-	3,258
Worker's Comp - Other Employees	-	-	-	20
State Unemployment Insurance	-	-	-	76
Training Aids	-	-	-	5,004
Total Viol Agnst Women Prosec 5/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,999</u>
Violence Against Women Prosecution 5/31/00:				
District Attorney:				
Salaries & Wages - Other Employees	41,169	40,918	251	19,670
Social Security - Other Employees	3,131	3,130	1	1,505
Group Insurance - Other Employees	4,528	4,528	-	2,060
Retirement - Other Employees	3,889	3,886	3	1,881
Worker's Comp - Other Employees	30	27	3	20
State Unemployment Insurance	80	79	1	39
Training Aids	1,998	1,996	2	-
Total Viol Agnst Women Prosec 5/31/00	<u>54,825</u>	<u>54,564</u>	<u>261</u>	<u>25,175</u>
Violence Against Women Prosecution 5/31/01:				
District Attorney:				
Salaries & Wages - Other Employees	61,414	20,673	40,741	-

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<b>2000</b>		<b>Variance Favorable (Unfavorable)</b>	<b>1999</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
Social Security - Other Employees	4,700	1,581	3,119	-
Group Insurance - Other Employees	6,900	2,328	4,572	-
Retirement - Other Employees	4,673	1,956	2,717	-
Worker's Comp - Other Employees	42	27	15	-
State Unemployment Insurance	121	39	82	-
Supplies & Other Expense	2,150	-	2,150	-
Total Viol Agnst Women Prosec 5/31/00	<u>80,000</u>	<u>26,604</u>	<u>53,396</u>	<u>-</u>
<b>Total Judicial</b>	<b><u>220,935</u></b>	<b><u>134,751</u></b>	<b><u>86,184</u></b>	<b><u>161,049</u></b>

**Law Enforcement:**

Sabine Valley Officer 8/31/99:

Law Enforcement:

Salaries & Wages - Other Employees	-	-	-	48,534
Social Security - Other Employees	-	-	-	3,641
Group Insurance - Other Employees	-	-	-	4,906
Retirement - Other Employees	-	-	-	4,467
Worker's Comp - Other Employees	-	-	-	334
State Unemployment Insurance	-	-	-	101
Total Sabine Valley Officer 8/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,983</u>

Sabine Valley Officer 8/31/00:

Law Enforcement:

Salaries & Wages - Other Employees	53,182	53,182	-	4,444
Overtime	2,286	2,286	-	-
Social Security - Other Employees	4,216	4,216	-	331
Group Insurance - Other Employees	5,932	5,932	-	475
Retirement - Other Employees	5,264	5,264	-	425
Worker's Comp - Other Employees	553	553	-	-
State Unemployment Insurance	107	107	-	9
Total Sabine Valley Officer 8/31/00	<u>71,540</u>	<u>71,540</u>	<u>-</u>	<u>5,684</u>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Sabine Valley Officer 8/31/01:				
Law Enforcement:				
Salaries & Wages - Other Employees	5,064	5,064	-	-
Social Security - Other Employees	387	387	-	-
Group Insurance - Other Employees	554	554	-	-
Retirement - Other Employees	479	479	-	-
State Unemployment Insurance	10	10	-	-
Total Sabine Valley Officer 8/31/01	<u>6,494</u>	<u>6,494</u>	<u>-</u>	<u>-</u>
LiveScan/Electronic Arrest Reporting:				
Law Enforcement:				
Other Professional Services	-	-	-	35,000
Total LiveScan/Electronic Arrest Reporting	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Local Law Enforcement Block 9/30/99:				
Law Enforcement:				
Supplies & Other Expense	-	-	-	985
Fuel and Lubrication	-	-	-	812
Total Local Law Enforce Block 9/30/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,797</u>
Local Law Enforcement Block 9/30/00:				
Law Enforcement:				
Salaries & Wages - Other Employees	1,317	1,317	-	-
Part-Time Pool	9,656	9,656	-	1,792
Social Security - Other Employees	743	739	4	137
State Unemployment Insurance	20	19	1	4
Supplies & Other Expense	3,896	3,896	-	1,024
Repairs & Maintenance Service	1,320	1,320	-	-
Fuel & Lubrication	1,422	1,353	69	-
Capital Outlay	12,482	9,987	2,495	-
Total Local Law Enforce Block 9/30/00	<u>30,856</u>	<u>28,287</u>	<u>2,569</u>	<u>2,957</u>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Local Law Enforcement Block 9/30/02:				
Law Enforcement:				
Part-Time Pool	741	741	-	-
Social Security - Other Employees	57	57	-	-
Retirement - Other Employees	70	70	-	-
State Unemployment Insurance	1	1	-	-
Total Local Law Enforce Block 9/30/02	<u>869</u>	<u>869</u>	<u>-</u>	<u>-</u>
K-9 Officer 8/31/99:				
Law Enforcement:				
Salaries & Wages - Other Employees	-	-	-	30,575
Social Security - Other Employees	-	-	-	2,318
Group Insurance - Other Employees	-	-	-	2,815
Retirement - Other Employees	-	-	-	2,809
Worker's Comp - Other Employees	-	-	-	212
State Unemployment Insurance	-	-	-	64
Total K-9 Officer 8/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,793</u>
K-9 Officer 8/31/00:				
Law Enforcement:				
Salaries & Wages - Other Employees	32,854	32,854	-	2,789
Social Security - Other Employees	2,508	2,508	-	211
Group Insurance - Other Employees	3,168	3,168	-	266
Retirement - Other Employees	3,116	3,116	-	267
Worker's Comp - Other Employees	251	251	-	70
State Unemployment Insurance	63	63	-	6
Total K-9 Officer 8/31/00	<u>41,960</u>	<u>41,960</u>	<u>-</u>	<u>3,609</u>
K-9 Officer 8/31/01:				
Law Enforcement:				
Salaries & Wages - Other Employees	3,207	3,207	-	-
Social Security - Other Employees	245	245	-	-
Group Insurance - Other Employees	293	293	-	-

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Retirement - Other Employees	303	303	-	-
Worker's Comp - Other Employees	84	84	-	-
State Unemployment Insurance	6	6	-	-
Total K-9 Officer 8/31/00	<u>4,138</u>	<u>4,138</u>	<u>-</u>	<u>-</u>
<b>Total Law Enforcement</b>	<b><u>155,857</u></b>	<b><u>153,288</u></b>	<b><u>2,569</u></b>	<b><u>149,823</u></b>
<b>Corrections and Rehabilitation:</b>				
Criminal Alien Asst Program 9/30/99:				
Sheriff - Corrections:				
Groceries / Food Service	-	-	-	16,482
Total Criminal Alien Asst Program 9/30/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,482</u>
Juvenile Account Incentive Block:				
Juvenile Probation:				
Capital Outlay	12,370	10,874	1,496	58,755
Total Juvenile Account Incentive Block	<u>12,370</u>	<u>10,874</u>	<u>1,496</u>	<u>58,755</u>
Juvenile Account Incentive Block 7/31/01:				
Juvenile Probation:				
Supplies & Other Expense	5,493	-	5,493	-
Other Professional Services	4,000	-	4,000	-
Capital Outlay	50,000	-	50,000	-
Total Juvenile Account Incentive Block	<u>59,493</u>	<u>-</u>	<u>59,493</u>	<u>-</u>
Juvenile Community Corrections 8/31/99:				
Youth Detention:				
Salaries & Wages - Other Employees	-	-	-	94,675
Social Security - Other Employees	-	-	-	7,255
Group Insurance - Other Employees	-	-	-	14,712
Retirement - Other Employees	-	-	-	8,715
Worker's Comp - Other Employees	-	-	-	461
State Unemployment Insurance	-	-	-	198
Juvenile Probation:				
Salaries & Wages - Other Employees	-	-	-	48,388
Social Security - Other Employees	-	-	-	3,576
Group Insurance - Other Employees	-	-	-	5,195
Retirement - Other Employees	-	-	-	4,446
Worker's Comp - Other Employees	-	-	-	54



**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
State Unemployment Insurance	-	-	-	101
Total Juvenile Comm Corr 8/31/99	-	-	-	187,776
<b>Juvenile Community Corrections 8/31/00:</b>				
Youth Detention:				
Salaries & Wages - Other Employees	169,893	169,893	-	8,673
Social Security - Other Employees	12,831	12,831	-	662
Group Insurance - Other Employees	27,778	27,778	-	1,589
Retirement - Other Employees	16,041	16,041	-	829
Worker's Comp - Other Employees	893	893	-	154
State Unemployment Insurance	325	325	-	17
Supplies & Other Expense	4,074	4,074	-	-
Copying Machine	930	930	-	-
Communications	3,717	3,717	-	-
Repairs & Maintenance Service	1,403	1,402	1	-
Groceries / Food Service	18,474	18,474	-	-
Capital Outlay	899	899	-	-
Juvenile Probation:				
Salaries & Wages - Other Employees	68,040	56,023	12,017	6,506
Social Security - Other Employees	4,843	4,843	-	467
Group Insurance - Other Employees	7,498	7,498	-	718
Retirement - Other Employees	6,456	6,456	-	622
Worker's Comp - Other Employees	135	135	-	18
State Unemployment Insurance	131	131	-	13
Total Juvenile Comm Corr 8/31/00	344,361	332,343	12,018	20,268
<b>Juvenile Community Corrections 8/31/01:</b>				
Youth Detention:				
Salaries & Wages - Other Employees	14,818	14,818	-	-
Social Security - Other Employees	1,121	1,121	-	-
Group Insurance - Other Employees	2,424	2,424	-	-
Retirement - Other Employees	1,432	1,432	-	-
State Unemployment Insurance	28	28	-	-

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Juvenile Probation:				
Salaries & Wages - Other Employees	6,450	6,450	-	-
Social Security - Other Employees	460	460	-	-
Group Insurance - Other Employees	815	815	-	-
Retirement - Other Employees	610	610	-	-
State Unemployment Insurance	12	12	-	-
Total Juvenile Comm Corr 8/31/01	<u>28,170</u>	<u>28,170</u>	<u>-</u>	<u>-</u>
Truancy Reduction Program 8/31/01:				
Juvenile Probation:				
Salaries & Wages - Other Employees	4,456	2,303	2,153	-
Social Security - Other Employees	341	176	165	-
Group Insurance - Other Employees	551	263	288	-
Retirement - Other Employees	421	218	203	-
State Unemployment Insurance	9	4	5	-
Total Truancy Reduction Program 8/31/01	<u>5,778</u>	<u>2,964</u>	<u>2,814</u>	<u>-</u>
Alternative School 3/31/99:				
Youth Detention:				
Salaries & Wages - Other Employees	-	-	-	18,134
Social Security - Other Employees	-	-	-	1,386
Group Insurance - Other Employees	-	-	-	3,041
Retirement - Other Employees	-	-	-	1,610
Worker's Comp - Other Employees	-	-	-	19
State Unemployment Insurance	-	-	-	39
Other Professional Services	-	-	-	10,000
Total Alternative School 3/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,229</u>
Alternative School 3/31/00:				
Youth Detention:				
Salaries & Wages - Other Employees	15,475	15,475	-	18,605
Social Security - Other Employees	1,477	1,435	42	1,423
Group Insurance - Other Employees	2,858	2,858	-	2,842
Retirement - Other Employees	1,865	1,784	81	1,779

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Worker's Comp - Other Employees	56	24	32	19
State Unemployment Insurance	43	37	6	37
Other Professional Services	10,000	10,000	-	10,000
Total Alternative School 3/31/00	<u>31,774</u>	<u>31,613</u>	<u>161</u>	<u>34,705</u>
<b>Total Corrections and Rehabilitation</b>	<b><u>481,946</u></b>	<b><u>405,964</u></b>	<b><u>75,982</u></b>	<b><u>352,215</u></b>
<b>Health and Human Services:</b>				
Emergency Medical Services:				
Health:				
Other Professional Services	-	-	-	2,059
Total Emergency Medical Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,059</u>
Oil Overcharge Restitution Act 8/31/99:				
Welfare, General:				
Utilities	-	-	-	22,373
Total Oil Overcharge Rest Act 8/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,373</u>
Oil Overcharge Restitution Act 8/31/00:				
Welfare, General:				
Utilities	2,569	2,569	-	-
Total Oil Overcharge Rest Act 8/31/00	<u>2,569</u>	<u>2,569</u>	<u>-</u>	<u>-</u>
Temporary Emergency Relief 8/31/99:				
Welfare, General:				
Rent	-	-	-	2,426
Total Temp Emergency Relief 8/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,426</u>
Temporary Emergency Relief 8/31/00:				
Welfare, General:				
Rent	2,583	2,583	-	-
Total Temp Emergency Relief 8/31/00	<u>2,583</u>	<u>2,583</u>	<u>-</u>	<u>-</u>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Solid Waste:				
Health:				
Salaries & Wages - Other Employees	-	-	-	2,175
Social Security - Other Employees	-	-	-	164
Group Insurance - Other Employees	-	-	-	363
Retirement - Other Employees	-	-	-	178
State Unemployment Insurance	-	-	-	5
Supplies & Other Expense	-	-	-	31
Fuel and Lubrication	-	-	-	82
Total Solid Waste	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,998</u>
Solid Waste 8/31/99:				
Health:				
Salaries & Wages - Other Employees	-	-	-	22,211
Social Security - Other Employees	-	-	-	1,646
Group Insurance - Other Employees	-	-	-	2,730
Retirement - Other Employees	-	-	-	2,062
Worker's Comp - Other Employees	-	-	-	87
State Unemployment Insurance	-	-	-	46
Supplies & Other Expense	-	-	-	1,495
Communications	-	-	-	550
Fuel and Lubrication	-	-	-	793
Capital Outlay	-	-	-	1,985
Total Solid Waste 8/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,605</u>
Solid Waste 8/31/00:				
Health:				
Salaries & Wages - Other Employees	26,601	26,601	-	2,241
Social Security - Other Employees	1,988	1,988	-	165
Group Insurance - Other Employees	3,418	3,418	-	263
Retirement - Other Employees	2,648	2,648	-	214
Worker's Comp - Other Employees	116	116	-	-
State Unemployment Insurance	54	54	-	4
Supplies & Other Expense	1,301	1,301	-	-

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<b>2000</b>		<b>Variance Favorable (Unfavorable)</b>	<b>1999</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
Communications	589	589	-	-
Conferences, Workshops & Training	617	617	-	-
Fuel & Lubrication	1,149	1,149	-	-
Total Solid Waste 8/31/00	<u>38,481</u>	<u>38,481</u>	<u>-</u>	<u>2,887</u>
911 Addressing 8/31/99:				
911 Addressing:				
Salaries & Wages - Other Employees	-	-	-	48,400
Overtime	-	-	-	196
Merit Pay	-	-	-	420
Social Security - Other Employees	-	-	-	3,744
Group Insurance - Other Employees	-	-	-	6,035
Retirement - Other Employees	-	-	-	4,515
Worker's Comp - Other Employees	-	-	-	263
State Unemployment Insurance	-	-	-	102
Supplies & Other Services	-	-	-	1,637
Mapping Services	-	-	-	32,013
Conferences, Workshops & Training	-	-	-	100
Dues and Subscriptions	-	-	-	1,790
Repairs & Maintenance Service	-	-	-	1,140
Fuel and Lubrication	-	-	-	470
Capital Outlay	-	-	-	950
Total 911 Addressing 8/31/99	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,775</u>
<b>Total Health and Human Services</b>	<b><u>43,633</u></b>	<b><u>43,633</u></b>	<b><u>-</u></b>	<b><u>168,123</u></b>
<b>Total Expenditures</b>	<b><u>902,371</u></b>	<b><u>737,636</u></b>	<b><u>164,735</u></b>	<b><u>831,210</u></b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(50,499)</b>	<b>(115,153)</b>	<b>(64,654)</b>	<b>(93,375)</b>

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	2000		Variance Favorable (Unfavorable)	1999
	Budget	Actual		Actual
<b>Other Financing Sources (Uses):</b>				
<b>Operating Transfers In:</b>				
Oil Overcharge Restitution Act 8/31/99:				
General Fund	-	-	-	11,039
Total Oil Overcharge Rest Act 8/31/99	-	-	-	11,039
Temporary Emergency Relief 8/31/99				
General Fund	-	-	-	1,213
Total Temp Emergency Relief 8/31/99	-	-	-	1,213
Temporary Emergency Relief 8/31/00				
General Fund	1,285	1,285	-	-
Total Temp Emergency Relief 8/31/00	1,285	1,285	-	-
Juvenile Community Corrections 8/31/00:				
Juvenile Services	85,855	85,855	-	-
Total Juvenile Comm Corr 8/31/00	85,855	85,855	-	-
Solid Waste 8/31/99:				
General Fund	-	-	-	7,545
Total Solid Waste 8/31/99	-	-	-	7,545
Solid Waste 8/31/00:				
General Fund	27,720	27,720	-	-
Total Solid Waste 8/31/00	27,720	27,720	-	-
911 Addressing 8/31/99:				
General Fund	-	-	-	70,441
Total 911 Addressing 8/31/99	-	-	-	70,441
Local Law Enforcement Block 9/30/99:				
General Fund	-	-	-	180
Total Local Law Enforce Block 9/30/99	-	-	-	180

**GREGG COUNTY, TEXAS  
GRANT FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Local Law Enforcement Block 9/30/00:				
General Fund	-	-	-	3,250
Total Local Law Enforce Block 9/30/00	-	-	-	3,250
<b>Total Operating Transfers In</b>	<b>114,860</b>	<b>114,860</b>	<b>-</b>	<b>93,668</b>
<b>Total Other Financing Sources (Uses)</b>	<b>114,860</b>	<b>114,860</b>	<b>-</b>	<b>93,668</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>64,361</b>	<b>(293)</b>	<b>(64,654)</b>	<b>293</b>
<b>Fund Balance at Beginning of Year</b>	<b>293</b>	<b>293</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 64,654</b>	<b>\$ -</b>	<b>\$ (64,654)</b>	<b>\$ 293</b>

**GREGG COUNTY, TEXAS  
DEBT SERVICE FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE  
TOTALS FOR SEPTEMBER 30, 1999**

	<b>G O 1988 - REFUNDING COURTHOUSE</b>	<b>C O 1990 - AIRPORT</b>	<b>C O 1992 - JAIL</b>	<b>C O 1993 - JAIL</b>	<b>TOTALS</b>	
					<b>2000</b>	<b>1999</b>
<b>Assets:</b>						
Cash	\$ 20,264	\$ 25,436	\$ 10,129	\$ 237,392	\$ 293,221	\$ 244,946
Investments	-	-	-	3,047,420	3,047,420	2,892,336
Due From Other Funds	1,005	88	31	241	1,365	5,186
Receivables						
Accounts	160	255	102	10,154	10,671	10,843
Delinquent Property Taxes	155,159	13,661	4,803	37,192	210,815	128,054
<b>Total Assets</b>	<b>\$ 176,588</b>	<b>\$ 39,440</b>	<b>\$ 15,065</b>	<b>\$ 3,332,399</b>	<b>\$ 3,563,492</b>	<b>\$ 3,281,365</b>
 <b>Liabilities and Fund Balance:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ -	\$ 188	\$ 188	\$ -	\$ 376	\$ 1,292
Deferred Revenues	155,159	13,661	4,803	37,192	210,815	128,054
<b>Total Liabilities</b>	<b>155,159</b>	<b>13,849</b>	<b>4,991</b>	<b>37,192</b>	<b>211,191</b>	<b>129,346</b>
 <b>Fund Balance:</b>						
Reserved for Debt Service	21,429	25,591	10,074	3,295,207	3,352,301	3,152,019
<b>Total Liabilities and Fund Balance</b>	<b>\$ 176,588</b>	<b>\$ 39,440</b>	<b>\$ 15,065</b>	<b>\$ 3,332,399</b>	<b>\$ 3,563,492</b>	<b>\$ 3,281,365</b>



**GREGG COUNTY, TEXAS  
DEBT SERVICE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	G O 1988 - Refunding Courthouse	C O 1990 - Airport	C O 1992 - Jail	C O 1993 - Jail	Totals	
					2000	1999
<b>Revenues:</b>						
Taxes	\$ 1,583,900	\$ 139,451	\$ 49,033	\$ 379,668	\$ 2,152,052	\$ 2,186,941
Interest	34,021	5,713	2,147	149,369	191,250	163,076
Total Revenues	<u>1,617,921</u>	<u>145,164</u>	<u>51,180</u>	<u>529,037</u>	<u>2,343,302</u>	<u>2,350,017</u>
<b>Expenditures:</b>						
Principal	1,019,646	125,000	40,000	125,000	1,309,646	1,382,000
Interest and Fiscal Charges	1,371,228	56,946	23,333	318,893	1,770,400	1,703,262
Total Expenditures	<u>2,390,874</u>	<u>181,946</u>	<u>63,333</u>	<u>443,893</u>	<u>3,080,046</u>	<u>3,085,262</u>
Excess (Deficiency) of Revenues Over Expenditures	(772,953)	(36,782)	(12,153)	85,144	(736,744)	(735,245)
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	146,578	-	-	790,448	937,026	819,216
Total Other Financing Sources (Uses)	<u>146,578</u>	<u>-</u>	<u>-</u>	<u>790,448</u>	<u>937,026</u>	<u>819,216</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(626,375)	(36,782)	(12,153)	875,592	200,282	83,971
Fund Balance at Beginning of Year	<u>647,804</u>	<u>62,373</u>	<u>22,227</u>	<u>2,419,615</u>	<u>3,152,019</u>	<u>3,068,048</u>
Fund Balance at End of Year	<u>\$ 21,429</u>	<u>\$ 25,591</u>	<u>\$ 10,074</u>	<u>\$ 3,295,207</u>	<u>\$ 3,352,301</u>	<u>\$ 3,152,019</u>

**GREGG COUNTY, TEXAS  
DEBT SERVICE FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
<b>Taxes:</b>				
G O 1988-Refunding Courthouse:				
Current Property Taxes	\$ 1,538,537	\$ 1,503,200	\$ (35,337)	\$ 1,530,803
Delinquent Property Taxes	50,000	80,700	30,700	80,503
Total G O 1988-Ref Courthouse	<u>1,588,537</u>	<u>1,583,900</u>	<u>(4,637)</u>	<u>1,611,306</u>
C O 1990-Airport:				
Current Property Taxes	135,458	132,345	(3,113)	134,777
Delinquent Property Taxes	5,000	7,106	2,106	7,075
Total C O 1990-Airport	<u>140,458</u>	<u>139,451</u>	<u>(1,007)</u>	<u>141,852</u>
C O 1992-Jail:				
Current Property Taxes	47,629	46,535	(1,094)	47,389
Delinquent Property Taxes	1,600	2,498	898	2,429
Total C O 1992-Jail	<u>49,229</u>	<u>49,033</u>	<u>(196)</u>	<u>49,818</u>
C O 1993-Jail:				
Current Property Taxes	368,794	360,324	(8,470)	366,921
Delinquent Property Taxes	13,500	19,344	5,844	17,044
Total C O 1992-Jail	<u>382,294</u>	<u>379,668</u>	<u>(2,626)</u>	<u>383,965</u>
<b>Total Taxes</b>	<b><u>2,160,518</u></b>	<b><u>2,152,052</u></b>	<b><u>(8,466)</u></b>	<b><u>2,186,941</u></b>
<b>Interest:</b>				
G O 1988-Refunding Courthouse:				
Interest	60,000	34,021	(25,979)	59,489
Total G O 1988-Ref Courthouse	<u>60,000</u>	<u>34,021</u>	<u>(25,979)</u>	<u>59,489</u>
C O 1990-Airport:				
Interest	6,000	5,713	(287)	6,985
Total C O 1990-Airport	<u>6,000</u>	<u>5,713</u>	<u>(287)</u>	<u>6,985</u>
C O 1992-Jail:				
Interest	2,500	2,147	(353)	2,623
Total C O 1992-Jail	<u>2,500</u>	<u>2,147</u>	<u>(353)</u>	<u>2,623</u>
C O 1993-Jail:				
Interest	65,000	151,949	86,949	93,979

**GREGG COUNTY, TEXAS  
DEBT SERVICE FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Unrealized Gains / Losses	-	(2,580)	(2,580)	-
Total C O 1993-Jail	<u>65,000</u>	<u>149,369</u>	<u>84,369</u>	<u>93,979</u>
<b>Total Interest</b>	<b><u>133,500</u></b>	<b><u>191,250</u></b>	<b><u>57,750</u></b>	<b><u>163,076</u></b>
<b>Total Revenues</b>	<b><u>2,294,018</u></b>	<b><u>2,343,302</u></b>	<b><u>49,284</u></b>	<b><u>2,350,017</u></b>
<b>Expenditures:</b>				
<b>Principal:</b>				
G O 1988-Refunding Courthouse:				
Principal	1,019,646	1,019,646	-	1,107,000
Total G O 1988-Ref Courthouse	<u>1,019,646</u>	<u>1,019,646</u>	<u>-</u>	<u>1,107,000</u>
C O 1990-Airport:				
Principal	125,000	125,000	-	115,000
Total C O 1990-Airport	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>115,000</u>
C O 1992-Jail:				
Principal	40,000	40,000	-	40,000
Total C O 1992-Jail	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
C O 1993-Jail:				
Principal	125,000	125,000	-	120,000
Total C O 1993-Jail	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>120,000</u>
<b>Total Principal</b>	<b><u>1,309,646</u></b>	<b><u>1,309,646</u></b>	<b><u>-</u></b>	<b><u>1,382,000</u></b>
<b>Interest and Fiscal Charges:</b>				
G O 1988-Refunding Courthouse:				
Interest	1,370,354	1,370,354	-	1,283,000
Fiscal Agent Fee	1,000	874	126	795
Total G O 1988-Ref Courthouse	<u>1,371,354</u>	<u>1,371,228</u>	<u>126</u>	<u>1,283,795</u>

**GREGG COUNTY, TEXAS  
DEBT SERVICE FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
C O 1990-Airport:				
Interest	56,570	56,570	-	64,821
Fiscal Agent Fee	500	376	124	566
Total C O 1990-Airport	<u>57,070</u>	<u>56,946</u>	<u>124</u>	<u>65,387</u>
C O 1992-Jail:				
Interest	22,958	22,958	-	25,458
Fiscal Agent Fee	500	375	125	542
Total C O 1992-Jail	<u>23,458</u>	<u>23,333</u>	<u>125</u>	<u>26,000</u>
C O 1993-Jail:				
Interest	318,693	318,693	-	327,880
Fiscal Agent Fee	400	200	200	200
Total C O 1993-Jail	<u>319,093</u>	<u>318,893</u>	<u>200</u>	<u>328,080</u>
<b>Total Interest and Fiscal Chgs</b>	<u><b>1,770,975</b></u>	<u><b>1,770,400</b></u>	<u><b>575</b></u>	<u><b>1,703,262</b></u>
<b>Total Expenditures</b>	<u><b>3,080,621</b></u>	<u><b>3,080,046</b></u>	<u><b>575</b></u>	<u><b>3,085,262</b></u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u><b>(786,603)</b></u>	<u><b>(736,744)</b></u>	<u><b>49,859</b></u>	<u><b>(735,245)</b></u>
<b>Other Financing Sources (Uses):</b>				
<b>Operating Transfers In:</b>				
G O 1988-Refunding Courthouse:				
General	146,578	146,578	-	33,760
Total G O 1988-Ref Courthouse	<u>146,578</u>	<u>146,578</u>	<u>-</u>	<u>33,760</u>
C O 1993-Jail				
General	790,448	790,448	-	785,456
Total C O 1993-Jail	<u>790,448</u>	<u>790,448</u>	<u>-</u>	<u>785,456</u>
<b>Total Operating Transfers In</b>	<u><b>937,026</b></u>	<u><b>937,026</b></u>	<u><b>-</b></u>	<u><b>819,216</b></u>

**GREGG COUNTY, TEXAS  
DEBT SERVICE FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<u>Variance Favorable (Unfavorable)</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Total Other Financing Sources (Uses)</b>	<u>937,026</u>	<u>937,026</u>	<u>-</u>	<u>819,216</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	150,423	200,282	49,859	83,971
<b>Fund Balance at Beginning of Year</b>	<u>3,152,019</u>	<u>3,152,019</u>	<u>-</u>	<u>3,068,048</u>
<b>Fund Balance at End of Year</b>	<u><u>\$ 3,302,442</u></u>	<u><u>\$ 3,352,301</u></u>	<u><u>\$ 49,859</u></u>	<u><u>\$ 3,152,019</u></u>

**GREGG COUNTY, TEXAS  
CAPITAL PROJECTS FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE  
TOTALS FOR SEPTEMBER 30, 1999**

	<u>AIRPORT IMPROVEMENT</u>	<u>JAIL CONSTRUCTION</u>	<u>September 30 2000</u>	<u>1999</u>
<b>Assets:</b>				
Cash	\$ 254,332	\$ 557,433	\$ 811,765	\$ 456,088
Investments	200,540	-	200,540	140,000
Due From Other Funds	111	27	138	154
Receivables				
Accounts	18,595	1,864	20,459	17,269
<b>Total Assets</b>	<u>\$ 473,578</u>	<u>\$ 559,324</u>	<u>\$ 1,032,902</u>	<u>\$ 613,511</u>
 <b>Liabilities and Fund Balance:</b>				
<b>Liabilities:</b>				
Accounts Payable	<u>\$ 10,753</u>	<u>\$ 407,027</u>	<u>\$ 417,780</u>	<u>\$ 226,997</u>
<b>Total Liabilities</b>	<u>10,753</u>	<u>407,027</u>	<u>417,780</u>	<u>226,997</u>
 <b>Fund Balance:</b>				
Reserved for Capital Projects	<u>462,825</u>	<u>152,297</u>	<u>615,122</u>	<u>386,514</u>
<b>Total Fund Balance</b>	<u>462,825</u>	<u>152,297</u>	<u>615,122</u>	<u>386,514</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 473,578</u>	<u>\$ 559,324</u>	<u>\$ 1,032,902</u>	<u>\$ 613,511</u>

**GREGG COUNTY, TEXAS  
CAPITAL PROJECTS FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>Airport Improvement</u>	<u>Regional Juvenile Facility</u>	<u>Jail</u>	<u>Totals</u>	
				<u>2000</u>	<u>1999</u>
<b>Revenues:</b>					
Taxes	\$ 8,962	\$ -	\$ 2,155	\$ 11,117	\$ 214,251
Intergovernmental	1,145,731	-	-	1,145,731	517,465
Charges for Services	98,369	-	-	98,369	83,001
Interest	22,129	466	11,644	34,239	31,873
Total Revenues	<u>1,275,191</u>	<u>466</u>	<u>13,799</u>	<u>1,289,456</u>	<u>846,590</u>
 <b>Expenditures:</b>					
Capital Projects	<u>1,068,449</u>	<u>207,871</u>	<u>500,000</u>	<u>1,776,320</u>	<u>1,780,434</u>
Total Expenditures	<u>1,068,449</u>	<u>207,871</u>	<u>500,000</u>	<u>1,776,320</u>	<u>1,780,434</u>
Excess (Deficiency) of Revenues Over Expenditures	206,742	(207,405)	(486,201)	(486,864)	(933,844)
 <b>Other Financing Sources (Uses):</b>					
Operating Transfers In	<u>-</u>	<u>215,472</u>	<u>500,000</u>	<u>715,472</u>	<u>500,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>215,472</u>	<u>500,000</u>	<u>715,472</u>	<u>500,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	206,742	8,067	13,799	228,608	(433,844)
Fund Balance at Beginning of Year	<u>256,083</u>	<u>(8,067)</u>	<u>138,498</u>	<u>386,514</u>	<u>820,358</u>
Fund Balance at End of Year	<u>\$ 462,825</u>	<u>\$ -</u>	<u>\$ 152,297</u>	<u>\$ 615,122</u>	<u>\$ 386,514</u>

**GREGG COUNTY, TEXAS  
CAPITAL PROJECTS FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>Revenues:</b>				
<b>Taxes:</b>				
Airport Improvement:				
Current Property Taxes	\$ -	\$ -	\$ -	\$ 170,068
Delinquent Property Taxes	6,000	8,962	2,962	3,302
Total Airport Improvement	<u>6,000</u>	<u>8,962</u>	<u>2,962</u>	<u>173,370</u>
Jail:				
Current Property Taxes	-	-	-	40,881
Delinquent Property Taxes	1,500	2,155	655	-
Total Jail	<u>1,500</u>	<u>2,155</u>	<u>655</u>	<u>40,881</u>
<b>Total Taxes</b>	<b><u>7,500</u></b>	<b><u>11,117</u></b>	<b><u>3,617</u></b>	<b><u>214,251</u></b>
<b>Intergovernmental:</b>				
Airport Improvement:				
Federal Grant	1,610,343	1,145,731	(464,612)	374,543
Total Airport Improvement	<u>1,610,343</u>	<u>1,145,731</u>	<u>(464,612)</u>	<u>374,543</u>
Regional Juvenile Facility:				
State Grant	-	-	-	142,922
Total Regional Juvenile Facility	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,922</u>
<b>Total Intergovernmental</b>	<b><u>1,610,343</u></b>	<b><u>1,145,731</u></b>	<b><u>(464,612)</u></b>	<b><u>517,465</u></b>
<b>Charges for Services:</b>				
Airport Improvement:				
Passenger Facility Charge	65,000	98,369	33,369	83,001
Total Airport Improvement	<u>65,000</u>	<u>98,369</u>	<u>33,369</u>	<u>83,001</u>
<b>Total Charges for Services</b>	<b><u>65,000</u></b>	<b><u>98,369</u></b>	<b><u>33,369</u></b>	<b><u>83,001</u></b>
<b>Interest:</b>				
Airport Improvement:				
Interest	7,000	21,589	14,589	14,141
Unrealized Gains / Losses	-	540	540	-
Total Airport Improvement	<u>7,000</u>	<u>22,129</u>	<u>15,129</u>	<u>14,141</u>



**GREGG COUNTY, TEXAS  
CAPITAL PROJECTS FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Regional Juvenile Facility:				
Interest	-	466	466	9,774
Total Regional Juvenile Facility	-	466	466	9,774
Jail:				
Interest	6,000	11,644	5,644	7,958
Total Jail	6,000	11,644	5,644	7,958
<b>Total Interest</b>	<b>13,000</b>	<b>34,239</b>	<b>21,239</b>	<b>31,873</b>
<b>Total Revenues</b>	<b>1,695,843</b>	<b>1,289,456</b>	<b>(406,387)</b>	<b>846,590</b>
<b>Expenditures:</b>				
<b>Capital Projects:</b>				
Airport Improvements				
Apron Recon/Windcone Replacement	25,770	13,820	11,950	4,230
Apron Reconstruction Unit V	585,000	547,440	37,560	110,763
Runway Safety Area Upgrade	672,500	453,067	219,433	257,952
Rehabilitate Beacon	60,000	-	60,000	-
Replace Emergency Generator	31,000	24,846	6,154	-
Pavement & Drainage Improvements	415,000	29,276	385,724	-
AARF Building Renovation	-	-	-	163,538
Total Airport Improvements	1,789,270	1,068,449	720,821	536,483
Regional Juvenile Facility:				
Capital Outlay	208,039	207,871	168	1,243,951
Total Regional Juvenile Facility	208,039	207,871	168	1,243,951
Jail:				
Capital Outlay	500,000	500,000	-	-
Total Jail	500,000	500,000	-	-
<b>Total Capital Projects</b>	<b>2,497,309</b>	<b>1,776,320</b>	<b>720,989</b>	<b>1,780,434</b>
<b>Total Expenditures</b>	<b>2,497,309</b>	<b>1,776,320</b>	<b>720,989</b>	<b>1,780,434</b>
<b>Excess (Deficiency) of             Revenues Over Expenditures</b>	<b>(801,466)</b>	<b>(486,864)</b>	<b>314,602</b>	<b>(933,844)</b>
<b>Other Financing Sources (Uses):</b>				
<b>Operating Transfers In:</b>				
Regional Juvenile Facility				

**GREGG COUNTY, TEXAS  
CAPITAL PROJECTS FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE -- BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED SEPTEMBER 30, 1999**

	<u>2000</u>		<b>Variance Favorable (Unfavorable)</b>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Juvenile Services	215,472	215,472	-	500,000
Total Regional Juvenile Facility	<u>215,472</u>	<u>215,472</u>	-	<u>500,000</u>
Jail				
General Fund	500,000	500,000	-	-
Total Jail	<u>500,000</u>	<u>500,000</u>	-	-
<b>Total Operating Transfers In</b>	<u><b>715,472</b></u>	<u><b>715,472</b></u>	<b>-</b>	<u><b>500,000</b></u>
<b>Total Other Financing Sources (Uses)</b>	<u><b>715,472</b></u>	<u><b>715,472</b></u>	<b>-</b>	<u><b>500,000</b></u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(85,994)</b>	<b>228,608</b>	<b>314,602</b>	<b>(433,844)</b>
<b>Fund Balance at Beginning of Year</b>	<u><b>386,514</b></u>	<u><b>386,514</b></u>	<b>-</b>	<u><b>820,358</b></u>
<b>Fund Balance at End of Year</b>	<u><b>\$ 300,520</b></u>	<u><b>\$ 615,122</b></u>	<u><b>\$ 314,602</b></u>	<u><b>\$ 386,514</b></u>

**GREGG COUNTY, TEXAS  
TRUST AND AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE TOTALS  
FOR SEPTEMBER 30, 1999**

	<b>TAX ASSESSOR - COLLECTOR</b>	<b>COUNTY CLERK</b>	<b>DISTRICT CLERK</b>	<b>SHERIFF</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>				
Cash	\$ 1,645,983	\$ 211,928	\$ 624,776	\$ 194,372
Investments	-	112,708	2,242,443	-
Due From Other Funds	-	-	-	-
Receivables (Net of Allowance For Uncollectibles)				
Other Governments	15,741	-	-	-
Accounts	37,792	6,462	8,829	-
<b>Total Assets</b>	<u><u>\$ 1,699,516</u></u>	<u><u>\$ 331,098</u></u>	<u><u>\$ 2,876,048</u></u>	<u><u>\$ 194,372</u></u>
 <b>Liabilities:</b>				
Cash Bond Deposits	\$ -	\$ 174,036	\$ 23,500	\$ 32,604
Unearned Cost Deposits and Amounts Held in Trust	-	123,973	2,824,129	139,287
Accounts Payable	78,833	10,953	11,501	4,530
Due to Other Funds	45,596	16,107	9,202	17,951
Accounts Payable -Other Governments	1,575,087	6,029	7,716	-
<b>Total Liabilities</b>	<u><u>\$ 1,699,516</u></u>	<u><u>\$ 331,098</u></u>	<u><u>\$ 2,876,048</u></u>	<u><u>\$ 194,372</u></u>

**GREGG COUNTY, TEXAS  
TRUST AND AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE TOTALS  
FOR SEPTEMBER 30, 1999**

	<b>JUSTICE OF THE PEACE NO. 1</b>	<b>JUSTICE OF THE PEACE NO. 2</b>	<b>JUSTICE OF THE PEACE NO. 3</b>	<b>JUSTICE OF THE PEACE NO. 4</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>				
Cash	\$ 6,634	\$ 2,530	\$ 987	\$ 1,861
Investments	-	-	-	-
Due From Other Funds	-	-	-	-
Receivables (Net of Allowance For Uncollectibles)				
Other Governments	-	-	-	-
Accounts	-	50	-	-
<b>Total Assets</b>	<u><u>\$ 6,634</u></u>	<u><u>\$ 2,580</u></u>	<u><u>\$ 987</u></u>	<u><u>\$ 1,861</u></u>
 <b>Liabilities:</b>				
Cash Bond Deposits	\$ -	\$ 2,000	\$ 200	\$ -
Unearned Cost Deposits and Amounts Held in Trust	-	-	-	371
Accounts Payable	-	-	-	-
Due to Other Funds	6,634	580	732	1,434
Accounts Payable -Other Governments	-	-	55	56
<b>Total Liabilities</b>	<u><u>\$ 6,634</u></u>	<u><u>\$ 2,580</u></u>	<u><u>\$ 987</u></u>	<u><u>\$ 1,861</u></u>

**GREGG COUNTY, TEXAS  
TRUST AND AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE TOTALS  
FOR SEPTEMBER 30, 1999**

	<b>DISTRICT ATTORNEY</b>	<b>CODE FORFEITURE PENDING</b>	<b>STATE FEES</b>	<b>LOCAL EMERGENCY PLANNING</b>
<b>Assets:</b>				
Cash	\$ 159,804	\$ 282,007	\$ 139,695	\$ 1,500
Investments	-	-	-	-
Due From Other Funds	-	-	6,782	-
Receivables (Net of Allowance For Uncollectibles)				
Other Governments	-	-	-	-
Accounts	-	-	5,278	-
<b>Total Assets</b>	<b>\$ 159,804</b>	<b>\$ 282,007</b>	<b>\$ 151,755</b>	<b>\$ 1,500</b>
 <b>Liabilities:</b>				
Cash Bond Deposits	\$ -	\$ -	\$ -	\$ -
Unearned Cost Deposits and Amounts Held in Trust	159,804	282,007	-	1,500
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Accounts Payable -Other Governments	-	-	151,755	-
<b>Total Liabilities</b>	<b>\$ 159,804</b>	<b>\$ 282,007</b>	<b>\$ 151,755</b>	<b>\$ 1,500</b>

**GREGG COUNTY, TEXAS  
TRUST AND AGENCY FUNDS**

**COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000 WITH COMPARATIVE TOTALS  
FOR SEPTEMBER 30, 1999**

	GREGG/ HARRISON FIRST CALL			TOTALS	
	WARNING	PAYROLL	JUVENILE PROBATION	SEPTEMBER 30 2000	1999
<b>Assets:</b>					
Cash	\$ 6,950	\$ 494,255	\$ 1,384	\$ 3,774,666	\$ 3,198,993
Investments	-	-	-	2,355,151	2,216,459
Due From Other Funds	-	-	-	6,782	12,382
Receivables (Net of Allowance For Uncollectibles)					
Other Governments	-	-	-	15,741	1,000
Accounts	-	-	270	58,681	9,579
<b>Total Assets</b>	<b>\$ 6,950</b>	<b>\$ 494,255</b>	<b>\$ 1,654</b>	<b>\$ 6,211,021</b>	<b>\$ 5,438,413</b>
 <b>Liabilities:</b>					
Cash Bond Deposits	\$ -	\$ -	\$ -	\$ 232,340	\$ 187,782
Unearned Cost Deposits and Amounts Held in Trust	6,950	-	876	3,538,897	3,183,920
Accounts Payable	-	494,255	20	600,092	525,128
Due to Other Funds	-	-	758	98,994	121,319
Accounts Payable -Other Governments	-	-	-	1,740,698	1,420,264
<b>Total Liabilities</b>	<b>\$ 6,950</b>	<b>\$ 494,255</b>	<b>\$ 1,654</b>	<b>\$ 6,211,021</b>	<b>\$ 5,438,413</b>

**GREGG COUNTY, TEXAS  
TRUST AND AGENCY FUNDS**

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1</u>	<u>INCREASE (DECREASE)</u>	<u>BALANCE SEPTEMBER 30</u>
<b>Assets:</b>			
Cash	\$ 3,198,993	\$ 575,673	\$ 3,774,666
Investments	2,216,459	138,692	2,355,151
Due From Other Funds	12,382	(5,600)	6,782
Receivables			
Other Governments	1,000	14,741	15,741
Accounts	9,579	49,102	58,681
<b>Total Assets</b>	<u>\$ 5,438,413</u>	<u>\$ 772,608</u>	<u>\$ 6,211,021</u>
 <b>Liabilities:</b>			
Cash Bond Deposits	\$ 187,782	\$ 44,558	\$ 232,340
Unearned Cost Deposits and			
Amounts Held in Trust	3,183,920	354,977	3,538,897
Accounts Payable	525,128	74,964	600,092
Due to Other Funds	121,319	(22,325)	98,994
Accounts Payable - Other Governments	1,420,264	320,434	1,740,698
<b>Total Liabilities</b>	<u>\$ 5,438,413</u>	<u>\$ 772,608</u>	<u>\$ 6,211,021</u>

**GREGG COUNTY, TEXAS  
TRUST AND AGENCY FUNDS**

**COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000 WITH COMPARATIVE  
TOTALS FOR YEAR ENDED SEPTEMBER 30, 1999**

<u>Office and Fund</u>	<u>CASH AND INVESTMENTS OCTOBER 1</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>CASH AND INVESTMENTS SEPTEMBER 30</u>
Tax Assessor - Collector:				
Unapportioned Tax	\$ 81,150	\$ 64,421,994	\$ 64,431,953	\$ 71,191
Highway	642,004	13,101,530	13,117,579	625,955
Sales Tax	201,513	21,232,445	21,136,438	297,520
Certificate of Title	7,606	581,387	581,842	7,151
Boat Registration	2,269	111,538	112,077	1,730
VIT Escrow Account	580,005	946,458	884,027	642,436
	<u>1,514,547</u>	<u>100,395,352</u>	<u>100,263,916</u>	<u>1,645,983</u>
County Clerk:				
Regular Account	24,102	839,045	836,520	26,627
Special Account	239,671	553,345	495,007	298,009
	<u>263,773</u>	<u>1,392,390</u>	<u>1,331,527</u>	<u>324,636</u>
District Clerk:				
Child Support	2,149	13,839,576	13,841,425	300
Advance Account	36,147	670,716	663,837	43,026
Trust	2,546,152	1,771,747	1,497,326	2,820,573
Jury	-	50,732	47,412	3,320
	<u>2,584,448</u>	<u>16,332,771</u>	<u>16,050,000</u>	<u>2,867,219</u>
Sheriff:				
Cash Bonds	76,125	689,739	710,779	55,085
Inmate Trust	61,408	351,869	327,363	85,914
Asset Seizure Pending	21,128	48,521	16,276	53,373
	<u>158,661</u>	<u>1,090,129</u>	<u>1,054,418</u>	<u>194,372</u>
Justice of the Peace, Precinct 1	15,981	271,840	281,187	6,634
Justice of the Peace, Precinct 2	1,767	92,095	91,332	2,530
Justice of the Peace, Precinct 3	9,558	317,727	326,298	987
Justice of the Peace, Precinct 4	3,506	328,226	329,871	1,861
District Attorney:				
Trust Fund	98,869	154,408	93,473	159,804
Hot Check	18,914	1,204,462	1,223,376	-
	<u>117,783</u>	<u>1,358,870</u>	<u>1,316,849</u>	<u>159,804</u>
Code Forfeiture Pending	322,645	260,230	300,868	282,007
Local Emergency Planning	1,500	-	-	1,500
State Fees	94,107	598,998	553,410	139,695
Gregg / Harrison First Call Warning	4,650	17,800	15,500	6,950
Payroll	320,683	8,245,143	8,071,571	494,255
Juvenile Probation Trust Fund	1,843	52,915	53,374	1,384
Memorandum Total September 30, 2000	<u>\$ 5,415,452</u>	<u>\$ 130,754,486</u>	<u>\$ 130,040,121</u>	<u>\$ 6,129,817</u>
Memorandum Total September 30, 1999	<u>\$ 4,897,318</u>	<u>\$ 126,357,807</u>	<u>\$ 125,839,673</u>	<u>\$ 5,415,452</u>



GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2000

Function and Activity	BALANCE	ADDITIONS	DELETIONS	TRANSFERS	TRANSFERS	ADJUSTMENTS	BALANCE
	OCTOBER 1			IN	OUT		SEPTEMBER 30
	1999						2000
<b>General Government:</b>							
County Clerk	\$ 283,455	\$ -	\$ -	\$ 1,828	\$ (695)	\$ -	\$ 284,588
Telecommunications	3,268	-	-	-	-	-	3,268
Purchasing	14,282	-	-	3,811	(2,439)	(82)	15,572
Human Resources	11,625	-	-	-	-	850	12,475
County Judge	50,435	3,485	-	4,192	(1,363)	-	56,749
Elections	131,497	9,798	-	-	(4,815)	-	136,480
County Auditor	20,784	-	-	1,116	-	-	21,900
Tax Assessor-Collector	83,661	2,261	-	-	(2,647)	-	83,275
Agricultural Extension	6,804	499	-	-	-	-	7,303
Information Services	999,956	4,152	-	4,048	(820,340)	-	187,816
Commissioners Court	13,044	-	-	-	-	-	13,044
Records Management & Preservation	522,138	2,500	-	-	(18,948)	-	505,690
Engineering	33,405	-	-	19,789	-	-	53,194
Airport	5,061,862	16,936	-	3,703	(2,168)	-	5,080,333
Total General Government	7,236,216	39,631	-	38,487	(853,415)	768	6,461,687
<b>Judicial:</b>							
County Court At Law	21,471	844	(749)	-	(916)	91	20,741
County Court	23,693	-	-	-	-	-	23,693
124th District Court	17,425	570	-	-	-	-	17,995
188th District Court	16,356	-	-	-	-	-	16,356
307th District Court	26,972	-	-	-	(4,048)	-	22,924
District Clerk	464,360	15,744	-	-	(14,906)	2,291	467,489
Justice of the Peace No. 1	20,287	-	-	-	-	-	20,287
Justice of the Peace No. 2	3,463	-	-	750	-	-	4,213
Justice of the Peace No. 3	8,635	-	-	-	(3,809)	1,476	6,302
Justice of the Peace No. 4	9,968	-	-	-	-	-	9,968
Grand Jury Room	2,944	-	-	-	-	-	2,944
Visiting Judges Court	24,248	-	-	-	-	-	24,248
District Attorney	53,250	-	-	4,181	-	(3,907)	53,524
Law Library	39,769	715	-	1,363	(2,042)	(1,244)	38,561
Domestic Relations	12,943	-	-	734	(13,677)	-	-

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2000

Function and Activity	BALANCE	ADDITIONS	DELETIONS	TRANSFERS	TRANSFERS	ADJUSTMENTS	BALANCE
	OCTOBER 1			IN	OUT		SEPTEMBER 30
	1999						2000
Total Judicial	745,784	17,873	(749)	7,028	(39,398)	(1,293)	729,245
<b>Law Enforcement:</b>							
Constable No. 1	13,576	-	-	-	-	-	13,576
Constable No. 2	2,563	-	-	-	-	-	2,563
Constable No. 3	34,844	9,987	-	-	-	-	44,831
Constable No. 4	2,344	-	-	-	-	-	2,344
Sheriff	716,457	60,364	(4,096)	1,469	(130,708)	-	643,486
Department of Public Safety	14,617	-	-	-	-	-	14,617
Texas Alcoholic Beverage Commission	5,926	-	-	-	-	-	5,926
Total Law Enforcement	790,327	70,351	(4,096)	1,469	(130,708)	-	727,343
<b>Corrections and Rehabilitation:</b>							
Juvenile Probation	119,596	-	(1,875)	-	(579)	16,633	133,775
Community Supervision	93,994	-	-	1,243	(7,093)	-	88,144
Total Corrections & Rehabilitation	213,590	-	(1,875)	1,243	(7,672)	16,633	221,919
<b>Health and Human Services:</b>							
Veterans Service	4,508	-	-	-	-	-	4,508
Civil Defense	3,308	-	(1,736)	-	-	-	1,572
911 Addressing	47,064	-	-	895	-	-	47,959
Health	42,057	22,344	-	1,510	(20,397)	-	45,514
Health - Litter Officer	27,908	-	-	596	-	-	28,504
Historical Commission	4,466	-	-	-	-	-	4,466
Total Health and Human Services	129,311	22,344	(1,736)	3,001	(20,397)	-	132,523

**GREGG COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

<u>Function and Activity</u>	<u>BALANCE OCTOBER 1 1999</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>	<u>ADJUSTMENTS</u>	<u>BALANCE SEPTEMBER 30 2000</u>
<b>Public Buildings:</b>							
Courthouse Building	19,960,298	61,311	-	5,194	(1,086)	-	20,025,717
Courthouse Parking Lot	275,815	-	-	-	-	-	275,815
Jail Building	10,474,695	571,945	-	-	-	-	11,046,640
Jail - 3rd Floor Completion	-	-	-	-	-	1,454,122	1,454,122
Service Center Building	383,880	4,289	-	-	-	-	388,169
Longview Whaley St Community Bldg	197,030	15,761	-	-	-	-	212,791
Judson Community Building	118,234	3,983	-	-	(2,250)	-	119,967
Greggton Building	152,603	-	-	-	-	-	152,603
Voting Machine/Records Storage Bldg	138,814	1,285	-	-	-	-	140,099
Garfield Hill Community Bldg	54,996	-	-	-	-	-	54,996
Gladewater Senior Citizens Building	203,878	-	-	-	-	-	203,878
Gladewater Commerce Street Building	143,583	750	-	-	-	-	144,333
Liberty City Office/Community Bldg	176,444	3,640	-	-	-	689	180,773
Hugh Camp Memorial Park	7,183	8,540	-	-	-	-	15,723
Olivia R. Hilburn Community Building	72,966	2,025	-	-	-	-	74,991
Kilgore Office and Community Building	451,921	2,088	-	636	-	-	454,645
Kilgore South Street Building	39,469	-	-	-	-	-	39,469
Elderville Community Building	40,474	1,440	-	-	-	-	41,914
Easton Community Building	39,193	1,784	-	-	-	1	40,978
Longview Eastman Road Building	47,565	4,443	-	-	-	-	52,008
Youth Detention Center	1,416,712	-	-	-	-	-	1,416,712
Youth Shelter	317,365	-	(317,365)	-	-	-	-
Sabine Office Building	48,531	-	-	-	-	-	48,531
Juvenile Post Adjudication Facility	2,486,324	219,643	-	-	-	-	2,705,967
<b>Total Public Buildings</b>	<b>37,247,973</b>	<b>902,927</b>	<b>(317,365)</b>	<b>5,830</b>	<b>(3,336)</b>	<b>1,454,812</b>	<b>39,290,841</b>
<b>Transportation and Roads:</b>							
Road and Bridge - Precinct 1	1,864,807	5,370	-	1,054	(4,902)	(1)	1,866,328
Road and Bridge - Precinct 2	50,940	-	-	-	-	-	50,940
Road and Bridge - Precinct 3	2,211,290	18,650	-	-	(700)	31,500	2,260,740
Road and Bridge - Precinct 4	1,582,362	-	(1,436)	-	-	-	1,580,926
<b>Total Transportation and Roads</b>	<b>5,709,399</b>	<b>24,020</b>	<b>(1,436)</b>	<b>1,054</b>	<b>(5,602)</b>	<b>31,499</b>	<b>5,758,934</b>

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2000

<u>Function and Activity</u>	<u>BALANCE OCTOBER 1 1999</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>	<u>ADJUSTMENTS</u>	<u>BALANCE SEPTEMBER 30 2000</u>
<b>Airport Grounds:</b>							
Apron / Windcone Reconstruction Unit V	-	1,424,056	-	-	-	-	1,424,056
AARF Building - Airport	490,278	-	-	-	-	-	490,278
Runway Safety Area Upgrade	-	711,019	-	-	-	-	711,019
Total Airport Grounds	<u>490,278</u>	<u>2,135,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,625,353</u>
<b>Other:</b>							
Dumpgrounds	38,435	-	-	-	-	-	38,435
Lift Station	3,045	-	-	-	-	-	3,045
Harrison Street Lots	4,500	-	-	-	-	-	4,500
Computer Hardware & Software	3,420,297	-	-	-	-	-	3,420,297
Surplus Equipment	88,083	-	(1,049,811)	1,010,642	(8,226)	-	40,688
Total Other	<u>3,554,360</u>	<u>-</u>	<u>(1,049,811)</u>	<u>1,010,642</u>	<u>(8,226)</u>	<u>-</u>	<u>3,506,965</u>
<b>Construction In Progress</b>							
Airport Improvements	-	54,122	-	-	-	-	54,122
Total Construction in Progress	<u>-</u>	<u>54,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,122</u>
<b>Total</b>	<u>\$ 56,117,238</u>	<u>\$ 3,266,343</u>	<u>\$ (1,377,068)</u>	<u>\$ 1,068,754</u>	<u>\$ (1,068,754)</u>	<u>\$ 1,502,419</u>	<u>\$ 59,508,932</u>

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

September 30, 2000

Function and Activity	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDING	MACHINERY AND EQUIPMENT	TOTAL
<b>General Government:</b>					
County Clerk	\$ -	\$ -	\$ -	\$ 284,588	\$ 284,588
Telecommunications	-	-	-	3,268	3,268
Purchasing	-	-	-	15,572	15,572
Human Resources	-	-	-	12,475	12,475
County Judge	-	-	-	56,749	56,749
Elections	-	-	-	136,480	136,480
County Auditor	-	-	-	21,900	21,900
Tax Assessor-Collector	-	-	-	83,275	83,275
Agricultural Extension	-	-	-	7,303	7,303
Information Services	-	-	-	187,816	187,816
Commissioners Court	-	-	-	13,044	13,044
Records Management & Preservation	-	-	-	505,690	505,690
Engineering	-	-	-	53,194	53,194
Airport	499,354	3,618,940	-	962,039	5,080,333
Total General Government	499,354	3,618,940	-	2,343,393	6,461,687
<b>Judicial:</b>					
County Court At Law	-	-	-	20,741	20,741
County Court	-	-	-	23,693	23,693
124th District Court	-	-	-	17,995	17,995
188th District Court	-	-	-	16,356	16,356
307th District Court	-	-	-	22,924	22,924
District Clerk	-	-	-	467,489	467,489
Justice of the Peace No. 1	-	-	-	20,287	20,287
Justice of the Peace No. 2	-	-	-	4,213	4,213
Justice of the Peace No. 3	-	-	-	6,302	6,302
Justice of the Peace No. 4	-	-	-	9,968	9,968
Grand Jury Room	-	-	-	2,944	2,944
Visiting Judges Court	-	-	-	24,248	24,248
District Attorney	-	-	-	53,524	53,524
Law Library	-	-	-	38,561	38,561
Total Judicial	-	-	-	729,245	729,245
<b>Law Enforcement:</b>					
Constable No. 1	-	-	-	13,576	13,576
Constable No. 2	-	-	-	2,563	2,563
Constable No. 3	-	-	-	44,831	44,831
Constable No. 4	-	-	-	2,344	2,344
Sheriff	-	-	-	643,486	643,486
Department of Public Safety	-	-	-	14,617	14,617
Texas Alcoholic Beverage Commission	-	-	-	5,926	5,926
Total Law Enforcement	-	-	-	727,343	727,343

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

September 30, 2000

Function and Activity	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDING	MACHINERY AND EQUIPMENT	TOTAL
<b>Corrections and Rehabilitation:</b>					
Juvenile Probation	-	-	-	133,775	133,775
Community Supervision	-	-	-	88,144	88,144
Total Corrections & Rehabilitation	-	-	-	221,919	221,919
<b>Health and Human Services:</b>					
Veterans Service	-	-	-	4,508	4,508
Civil Defense	-	-	-	1,572	1,572
911 Addressing	-	-	-	47,959	47,959
Health	-	-	-	45,514	45,514
Health - Litter Officer	-	-	-	28,504	28,504
Historical Commission	-	-	-	4,466	4,466
Total Health and Human Services	-	-	-	132,523	132,523
<b>Public Buildings:</b>					
Courthouse Building	5,000	19,610,468	9,291	400,958	20,025,717
Courthouse Parking Lot	275,815	-	-	-	275,815
Jail Building	234,847	10,795,104	-	16,689	11,046,640
Jail - 3rd Floor Completion	-	1,454,122	-	-	1,454,122
Service Center Building	58,858	318,450	-	10,861	388,169
Longview Whaley St Community Bldg	19,240	185,307	-	8,244	212,791
Judson Community Building	-	115,984	1,600	2,383	119,967
Greggton Building	4,908	145,137	-	2,558	152,603
Voting Machine/Records Storage Bldg	-	129,697	-	10,402	140,099
Garfield Hill Community Bldg	2,050	51,021	-	1,925	54,996
Gladewater Senior Citizens Building	3,500	198,053	-	2,325	203,878
Gladewater Commerce Street Building	4,902	138,021	1,410	-	144,333
Liberty City Office/Community Bldg	2,625	156,494	4,000	17,654	180,773
Hugh Camp Memorial Park	1,516	9,140	5,067	-	15,723
Olivia R. Hilburn Community Building	1,650	62,159	2,975	8,207	74,991
Kilgore Office and Community Building	300	439,359	900	14,086	454,645
Kilgore South Street Building	-	37,619	-	1,850	39,469
Elderville Community Building	-	37,966	-	3,948	41,914
Easton Community Building	550	36,656	-	3,772	40,978
Longview Eastman Road Building	5,474	42,091	4,443	-	52,008
Youth Detention Center	21,383	1,395,329	-	-	1,416,712
Sabine Office Building	-	48,531	-	-	48,531
Juvenile Post Adjudication Facility	-	2,705,967	-	-	2,705,967
Total Public Buildings	642,618	38,112,675	29,686	505,862	39,290,841
<b>Transportation and Roads:</b>					
Road and Bridge - Precinct 1	6,094	306,122	-	1,554,112	1,866,328
Road and Bridge - Precinct 2	5,000	42,724	-	3,216	50,940
Road and Bridge - Precinct 3	40,366	204,382	6,242	2,009,750	2,260,740
Road and Bridge - Precinct 4	60,896	300,279	-	1,219,751	1,580,926
Total Transportation and Roads	112,356	853,507	6,242	4,786,829	5,758,934

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

September 30, 2000

<u>Function and Activity</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDING</u>	<u>MACHINERY AND EQUIPMENT</u>	<u>TOTAL</u>
<b>Airport Grounds:</b>					
Apron / Windcone Reconstruction Unit V	-	-	1,424,056	-	1,424,056
AARF Building - Airport	-	490,278	-	-	490,278
Runway Safety Area Upgrade	-	-	711,019	-	711,019
Total Airport Grounds	-	490,278	2,135,075	-	2,625,353
<b>Other:</b>					
Dumpgrounds	38,435	-	-	-	38,435
Lift Station	3,045	-	-	-	3,045
Harrison Street Lots	4,500	-	-	-	4,500
Computer Hardware & Software	-	-	-	3,420,297	3,420,297
Surplus Equipment	-	-	-	40,688	40,688
Total Other	45,980	-	-	3,460,985	3,506,965
<b>Construction In Progress</b>					
Airport Improvements	-	54,122	-	-	54,122
Total Construction in Progress	-	54,122	-	-	54,122
<b>Total</b>	<b>\$ 1,300,308</b>	<b>\$ 43,129,522</b>	<b>\$ 2,171,003</b>	<b>\$ 12,908,099</b>	<b>\$ 59,508,932</b>

# **COMPLIANCE SECTION**





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

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

We have audited the general purpose financial statements of Gregg County, Texas, as of and for the year ended September 30, 2000, and have issued our report thereon dated February 9, 2001. We conducted our audit in accordance with generally accepted auditing standards 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 Gregg County, Texas' 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.

## **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Gregg County, Texas' 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions. 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 involving the internal control over financial reporting that we have reported to management of Gregg County, Texas, in a separate letter dated February 9, 2001.

This report is intended solely for the information of the Commissioners' Court, management and federal cognizant agency, and is not intended to be and should not be used by anyone other than these specified parties.

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

February 9, 2001

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

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

**Compliance**

We have audited the compliance of Gregg County, Texas, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2000. Gregg County, Texas' major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Gregg County, Texas' management. Our responsibility is to express an opinion on Gregg County, Texas' compliance based on our audit.

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

In our opinion, Gregg County, Texas complied in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2000. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

## **Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be a material weakness.

This report is intended solely for the information of the Commissioners' Court, management and federal cognizant agency, and is not intended to be and should not be used by anyone other than these specified parties.

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

February 9, 2001

**GREGG COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

Pass-through Grantor's Number	Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Total Expenditures
	U. S. Department of Transportation		
	Passed-through Federal Aviation Administration:		
3-48-0137-15-97	Airport Renovation	20.106	\$ 12,438
3-48-0137-18-99	Airport Development	20.106	1,088,964
3-48-0137-19-00	Airport Development	20.106	44,329
	Total U. S. Department of Transportation		1,145,731
	U. S. Department of Justice		
	Passed-through the Criminal Justice Council:		
N/A	DEA Overtime	N/A	6,595
99-LB-VX8347	Local Law Enforcement	16.572	28,989
WF-99-V30-13450-02	Violence Against Women	16.588	81,265
JT-98-J20-13806-01	Alternative School	16.548	31,613
JB-98-J20-13289-01	Juvenile Account Incentive	16.523	10,874
JT-99-J20-15113-01	Title V Delinquency Prevention	16.548	<u>2,964</u>
	Total U. S. Department of Justice		162,300
	U. S. Department of Health and Human Services		
	Passed-through Texas Department of Protective and Regulatory Services:		
0497007	Title IV-E Foster Care	93.658	45,054
0498008	Title IV-E Foster Care	93.658	4,133
	Total U. S. Department of Health and Human Services		49,187
	Total Federal Awards		\$ 1,357,218

## **GREGG COUNTY, TEXAS**

### **NOTE TO GRANT FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2000**

#### **ORGANIZATION AND ACCOUNTING POLICIES**

Gregg County, Texas, is the recipient of certain federal and state grant funds. The grant programs are administered by various departments within the County. The activities of these organizations are monitored by County staff to ensure compliance with the requirements of the underlying grants.

The accounting policies of the County conform to generally accepted accounting principles for local government units as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. The accompanying financial statements were prepared under the following accounting policies of the County:

##### **Basis of Accounting**

Grant revenue and expenditures are recognized using the modified accrual basis. Expenditures are recognized in the accounting period in which the related liability is incurred. Revenue is recognized in the accounting period in which the related expenditures are incurred.

##### **County Contribution**

Certain grants require that a percentage of the total funds for the program be provided by the County or other sources. Matching funds from the County are provided to cover any expenses in excess of funds received. Also, the County covers any expenses for costs incurred in excess of total funds budgeted for individual grants.

**GREGG COUNTY, TEXAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

**Summary of Auditors' Results**

Type of report on financial statements	Unqualified
Internal control over financial reporting: Material weakness(es) identified?	No
Reportable condition(s) identified that are not considered to be material weakness(es)?	None reported
Internal control over major programs: Material weakness(es) identified?	No
Reportable condition(s) identified that are not considered to be material weakness(es)?	None reported
Noncompliance which is material to the general purpose financial statements	None
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal awards as defined in Section 501(a), OMB Circular A- 133	None
Dollar threshold considered between Type A and Type B federal and state programs	\$300,000
Low risk auditee statement	The County was classified as a low-risk auditee in the context of OMB Circular A-133
Major federal program	Airport Development (20.106)

**Findings Relating to the Financial Statements Which are  
Required to be Reported in Accordance with Generally  
Accented Government Auditing Standards**

None

**Findings and Questioned Costs for Federal Awards**

None

**GREGG COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2000**

**Findings and Questioned Costs for Federal Awards**

None