

Gregg County, Texas

General Purpose Financial Statements
and Supplementary Information

For the Year Ended September 30, 2001

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SEPTEMBER 30, 2001**

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INTRODUCTORY SECTION

GREGG COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2001

Mickey Smith	County Judge
Charles Davis	Commissioner, Precinct No. 1
Darryl Primo	Commissioner, Precinct No. 2
Bob Barbee	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
Maxey Cerliano	County Sheriff



March 7, 2002

The Honorable District Judges
Alvin Khoury, 124th Judicial District
David Brabham, 18th Judicial District
Robin Sage, 307th 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, 2001 is presented herewith, as required by Vernon's Texas Codes Annotated, Local Government Code, Section 114.025. The report was prepared by the County Auditors 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. Based on the 2000 Census, the County's estimated population in 2000 was 111,379. The County's average unemployment rate for the past five years has been 6.62%. Major industry composition categories include 25% services, 23% trade, and 15% manufacturing.

Due to the strong regional economy, sales tax revenues from both consumer and commercial spending reached \$8,976,660, exceeding the budgeted amount by \$976,660. Additionally, Gregg County experienced an increase in all property categories comprising its tax base, including mineral values.

Gregg County still 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 County has accumulated cash reserves over the past several years in order to withstand any potential economic recession.

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 include the following major initiatives: debt service, capital improvements, economic development, and community involvement.

Debt Service. In February 2001, the Commissioners Court approved emergency budget amendments from General Fund and Jail Debt Service reserves to fund the early retirement of certificates of obligation, series 1990 and 1992. The decision for payoff was preceded by a decline in investment interest rates, which could not offset the interest payments due on the callable bonds. This action decreased the County's debt by \$1,135,000 and saved approximately \$182,800 in interest expense. The Commissioners' Court maintains the objectives of early retirement of callable bonds and no new issuance of debt obligations.

Capital Improvements. The Commissioners Court continued the jail project (from 2000) and initiated new capital improvement projects for the renovation of the 188th District Court, courthouse corridor improvements and American Disabilities Act Compliance projects during 2001. With the exception of the A.D.A. project, all of these projects were budgeted and funded through reserves. For several years it has been the Commissioners' Court policy to pay capital improvements project costs on a cash basis.

In June 2001, the Commissioners' Court requested approval from the Texas Department of Housing and Community Affairs concerning reallocation of Revolving Loan Funds to fund the A.D.A. project. TDHCA approved Revolving Loan Funds to be converted to the capital project and most of the work was completed during fiscal year 2001.

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 was 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 roadwork 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, 2001 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 reappropriated 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, 2001 and the amount and percentage of increases and decreases in relation to prior year revenues.

	FY 2001	Percent	FY 2000	Amount of	Amount of
<u>Revenues</u>	<u>Amount</u>	<u>of Total</u>	<u>Amount</u>	<u>Increase</u>	<u>Increase</u>
				<u>(Decrease)</u>	<u>(Decrease)</u>
Taxes	\$21,654,971	67.28%	\$21,266,558	\$ 388,413	1.83%
Licenses and Permits	1,137,217	3.53%	1,127,711	9,506	.84%
Intergovernmental	1,954,916	6.07%	1,456,873	498,043	34.18%
Charges for Services	3,356,994	10.43%	2,987,284	369,710	12.38%
Fines and Forfeitures	721,517	2.24%	719,113	2,404	.33%
Interest	1,337,594	4.16%	1,448,234	(110,640)	-7.64%
Rent and Commissions	1,013,622	3.15%	797,152	216,470	27.16%
Miscellaneous	<u>1,012,127</u>	<u>3.14%</u>	<u>1,486,186</u>	<u>(474,059)</u>	<u>-31.89%</u>
Total	<u>\$32,188,958</u>	<u>100.0%</u>	<u>\$31,289,111</u>	<u>\$899,847</u>	

The largest percentage increase in governmental revenue was in intergovernmental, due to increased grant funding for juvenile and federal emergency management grants. The second largest percentage increase was in rents and commissions, due to the completion of the third floor jail renovation project, which increased the beds available for prisoner housing (see Debt Administration below). Charges for services increased due to accrual of contract services, for housing of out-of-county juveniles.

Decreases of \$474,059 in miscellaneous revenue include a decrease in jail lease income due to reduced beds available for prisoner housing. The bed reductions resulted from temporarily moving local prisoners into leased bed space for the jail capital project. Additionally, the state reduced the number of state prisoners

housed at our jail facility. Declines to interest revenue are attributed to reductions in interest rates due to the national economy.

The following schedule presents a summary of General Fund, Special Revenue, and Debt Service fund expenditures for the fiscal year ended September 30, 2001, and the percentage of increases and decreases in relation to prior year amounts.

<u>Expenditures</u>	FY 2001 <u>Amount</u>	Percent <u>of Total</u>	FY 2000 <u>Amount</u>	Amount of Increase (Decrease)	Percent of Increase (Decrease)
General Government	\$ 5,873,797	18.84%	\$5,646,107	\$ 227,690	4.03%
Judicial	4,246,005	13.61%	3,960,203	285,802	7.22%
Law Enforcement, Corrections and Rehabilitation	8,808,808	28.24%	8,016,290	792,518	9.89%
Health and Human Services	2,226,531	7.14%	2,180,700	45,831	2.10%
Public Buildings	1,590,663	5.10%	1,548,283	42,380	2.74%
Transportation and Roads	3,945,747	12.65%	3,537,007	408,740	11.56%
Debt Service	<u>4,497,030</u>	<u>14.42%</u>	<u>3,293,454</u>	<u>1,203,576</u>	36.55%
Total	<u>\$31,188,581</u>	<u>100.00%</u>	<u>\$28,182,044</u>	<u>\$3,006,537</u>	

The County experienced an overall increase in spending for FY2001. The 36.55% increase in Debt - Service is attributed to the early retirement of callable bonds and the continued expense of the third floor jail renovation project (see explanation in Debt Administration below). Transportation and roads increased due to higher operating costs and capital outlay purchases. Law Enforcement, Corrections and Rehabilitation increased due to capital outlay purchases and rising operating costs. Actual salary and benefits expense in the sheriff's office went from \$4,489,166 in fiscal year 2000, to \$4,880,477 in fiscal year 2001. Of this \$391,311 increase, 1.5 percent was allotted for merit raises, while the remainder is attributed to political factors. (From October to December 1999, the former sheriff did not replace terminating employees, thus operating with staff shortages in fiscal year 2000. Fiscal year 2001 was operated at full staff levels, under the direction of the newly elected sheriff.)

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. Elevated fuel prices and utility bills contributed to higher operating costs in all categories, with the exception of Debt Service. 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. Unreserved fund balances in General Fund and Special Revenue funds decreased due to the administration's decisions to pay off callable bonds and pay for capital projects on a cash basis, as mentioned earlier. The ending fund balance for General Fund decreased by a total of \$866,749, from \$10,676,276 in 2000 to \$9,809,527 at year ending September 30, 2001. The ending fund balance on September 30, 2001 for Special Revenue Funds was \$5,731,631, showing a decrease from FY2000 to FY2001 of \$82,705. Debt Service Fund

balances showed an increase of \$462,812, from \$3,352,301 in 2000 to \$3,815,113 on September 30, 2001.

Debt Administration. At September 30, 2000 Gregg County had four debt issues outstanding, which reduced to two debt issues by September 30, 2001. The outstanding balance of the issues totaled \$3,026,145 in general obligation bonds and \$6,415,000 in certificates of obligation.

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. As of September 30, 2001, the remaining liability was \$751,130. 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 \$1,367,352. 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 sell-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, 2001, 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.

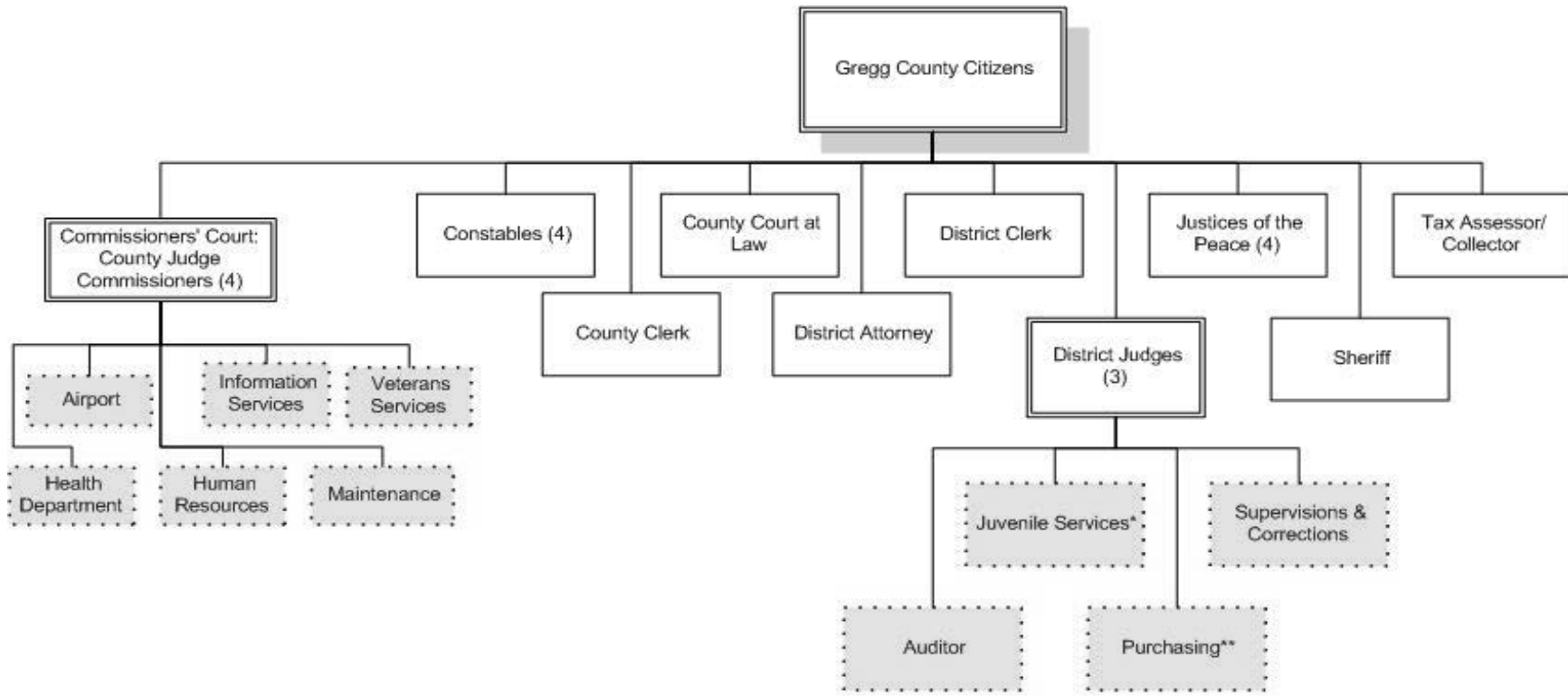
Acknowledgments. I express my appreciation to the Commissioners' Court and District Judges for their support of responsible management of the financial operations of Gregg County.

This report was completed through the efficient services of the Pattillo, Brown & Hill, L.L.P. audit team, to whom I express my appreciation for their professionalism and guidance.

To my staff: Valerie Palmer, Desiree' Stevens, Sheila Rainer, Kristi Reynolds, Veronica Darden and Ginger Smith, I say thank you for your loyalty, persistence, and for rising to the challenge and not giving up! I would like to express special thanks to my internal auditor, Linnie Prather, who in spite of many obstacles, overcame them and worked painstakingly to prepare for the auditor's arrival and compile the final document.

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, 2001, 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 auditing standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Gregg County, Texas as of September 30, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated February 15, 2002, 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.

Pattillo, Brown & Hill, LLP

February 15, 2002

GREGG COUNTY, TEXAS

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

SEPTEMBER 30, 2001

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Cash	\$ 235,680	\$ 2,426,409	\$ 180,652	\$ 590,915
Investments	9,186,689	3,723,402	3,620,144	249,852
Due From Other Funds	152,878	39,872	2,299	-
Receivables				
Other Governments	1,466,825	245,316	-	5,381
Accounts	250,951	354,398	12,018	1,299
Delinquent Property Taxes	572,182	97,233	219,833	-
Inventory - Material / Supplies	3,866	91,160	-	-
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	-	-	-	-
Total Assets and Other Debits	\$ 11,869,071	\$ 6,977,790	\$ 4,034,946	\$ 847,447
Liabilities, Fund Equity and Other Credits:				
Liabilities:				
Cash Bond Deposits	\$ -	\$ -	\$ -	\$ -
Unearned Cost Deposits and				
Amounts Held in Trust	-	-	-	-
Accounts Payable	1,458,422	772,778	-	248,713
Due to Other Funds	-	82,862	-	-
Accounts Payable-Other Governments	18,940	1,729	-	-
Deferred Revenues	582,182	388,790	219,833	-
General Obligation Bonds Payable	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	2,059,544	1,246,159	219,833	248,713
Fund Equity and Other Credits:				
Investment - General Fixed Assets	-	-	-	-
Fund Balance:				
Reserved for Inventory	3,866	91,160	-	-
Reserved for Debt Service	-	-	3,815,113	-
Reserved for Capital Projects	-	-	-	598,734
Unreserved, Undesignated	9,805,661	5,640,471	-	-
Total Fund Equity and Other Credits	9,809,527	5,731,631	3,815,113	598,734
Total Liabilities, Fund Equity and Other Credits	\$ 11,869,071	\$ 6,977,790	\$ 4,034,946	\$ 847,447

See Notes to General Purpose Financial Statements.

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (Memorandum Only)	COMPONENT UNITS	TOTALS REPORTING ENTITY (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long- Term Debt		
\$ 4,006,693	\$ -	\$ -	\$ 7,440,349	\$ 55,126	\$ 7,495,475
2,618,747	-	-	19,398,834	-	19,398,834
3,061	-	-	198,110	-	198,110
-	-	-	1,717,522	-	1,717,522
20,615	-	-	639,281	-	639,281
-	-	-	889,248	-	889,248
-	-	-	95,026	-	95,026
-	1,300,308	-	1,300,308	-	1,300,308
-	44,499,128	-	44,499,128	-	44,499,128
-	3,029,585	-	3,029,585	-	3,029,585
-	13,760,153	-	13,760,153	-	13,760,153
-	-	3,815,113	3,815,113	-	3,815,113
-	-	5,626,032	5,626,032	-	5,626,032
-	-	475,430	475,430	-	475,430
-	-	861,870	861,870	-	861,870
<u>\$ 6,649,116</u>	<u>\$ 62,589,174</u>	<u>\$ 10,778,445</u>	<u>\$ 103,745,989</u>	<u>\$ 55,126</u>	<u>\$ 103,801,115</u>
\$ 225,158	\$ -	\$ -	\$ 225,158	\$ -	\$ 225,158
3,982,539	-	-	3,982,539	-	3,982,539
656,912	-	-	3,136,825	-	3,136,825
115,248	-	-	198,110	-	198,110
1,669,259	-	-	1,689,928	-	1,689,928
-	-	-	1,190,805	-	1,190,805
-	-	9,441,145	9,441,145	-	9,441,145
-	-	475,430	475,430	-	475,430
-	-	861,870	861,870	-	861,870
<u>6,649,116</u>	<u>-</u>	<u>10,778,445</u>	<u>21,201,810</u>	<u>-</u>	<u>21,201,810</u>
-	62,589,174	-	62,589,174	-	62,589,174
-	-	-	95,026	-	95,026
-	-	-	3,815,113	-	3,815,113
-	-	-	598,734	-	598,734
-	-	-	15,446,132	55,126	15,501,258
-	62,589,174	-	82,544,179	55,126	82,599,305
<u>\$ 6,649,116</u>	<u>\$ 62,589,174</u>	<u>\$ 10,778,445</u>	<u>\$ 103,745,989</u>	<u>\$ 55,126</u>	<u>\$ 103,801,115</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, 2001

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 16,414,288	\$ 2,502,432	\$ 2,738,251	\$ 2,653
Licenses and Permits	49,646	1,087,571	-	-
Intergovernmental	301,513	1,653,403	-	570,026
Charges for Services	2,214,947	1,142,047	-	75,452
Fines and Forfeitures	370,185	351,332	-	-
Interest	750,501	346,713	240,380	29,758
Rent and Commissions	699,622	314,000	-	-
Miscellaneous	648,018	363,190	919	-
Total Revenues	<u>21,448,720</u>	<u>7,760,688</u>	<u>2,979,550</u>	<u>677,889</u>
Expenditures:				
General Government	4,753,455	1,120,342	-	-
Judicial	3,274,109	971,896	-	-
Law Enforcement	248,806	517,363	-	-
Corrections and Rehabilitation	5,834,307	2,208,332	-	-
Health and Human Services	2,119,849	106,682	-	-
Public Buildings	1,590,663	-	-	-
Transportation and Roads	-	3,945,747	-	-
Capital Projects	-	-	-	2,163,271
Debt Service-Principal	489,584	-	2,202,382	-
Debt Service-Interest and Fiscal Charges	-	-	1,805,064	-
Total Expenditures	<u>18,310,773</u>	<u>8,870,362</u>	<u>4,007,446</u>	<u>2,163,271</u>
Excess (Deficiency) of Revenues over Expenditures	3,137,947	(1,109,674)	(1,027,896)	(1,485,382)
Other Financing Sources (Uses):				
Operating Transfers In	45,000	1,311,754	1,815,708	1,513,994
Operating Transfers Out	(4,053,562)	(262,894)	(325,000)	(45,000)
Total Other Financing Sources (Uses)	<u>(4,008,562)</u>	<u>1,048,860</u>	<u>1,490,708</u>	<u>1,468,994</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(870,615)	(60,814)	462,812	(16,388)
Fund Balance at Beginning of Year	10,676,276	5,814,336	3,352,301	615,122
Prior Period Adjustment	-	(12,766)	-	-
Fund Balance at Beginning of Year (Restated)	10,676,276	5,801,570	3,352,301	615,122
Increase (Decrease) in Reserve For Inventory	3,866	(9,125)	-	-
Fund Balance at End of Year	<u>\$ 9,809,527</u>	<u>\$ 5,731,631</u>	<u>\$ 3,815,113</u>	<u>\$ 598,734</u>

See Notes to General Purpose Financial Statements.

TOTALS PRIMARY GOVERNMENT (Memorandum Only)	COMPONENT UNITS	TOTALS REPORTING ENTITY (Memorandum Only)
\$ 21,657,624	\$ -	\$ 21,657,624
1,137,217	-	1,137,217
2,524,942	-	2,524,942
3,432,446	-	3,432,446
721,517	-	721,517
1,367,352	2,693	1,370,045
1,013,622	-	1,013,622
1,012,127	-	1,012,127
<u>32,866,847</u>	<u>2,693</u>	<u>32,869,540</u>
5,873,797	-	5,873,797
4,246,005	-	4,246,005
766,169	-	766,169
8,042,639	-	8,042,639
2,226,531	15,229	2,241,760
1,590,663	-	1,590,663
3,945,747	-	3,945,747
2,163,271	-	2,163,271
2,691,966	-	2,691,966
1,805,064	-	1,805,064
<u>33,351,852</u>	<u>15,229</u>	<u>33,367,081</u>
(485,005)	(12,536)	(497,541)
4,686,456	-	4,686,456
<u>(4,686,456)</u>	<u>-</u>	<u>(4,686,456)</u>
-	-	-
(485,005)	(12,536)	(497,541)
20,458,035	67,662	20,525,697
<u>(12,766)</u>	<u>-</u>	<u>(12,766)</u>
20,445,269	67,662	20,512,931
<u>(5,259)</u>	<u>-</u>	<u>(5,259)</u>
<u>\$ 19,955,005</u>	<u>\$ 55,126</u>	<u>\$ 20,010,131</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, 2001

	GENERAL		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 15,459,454	\$ 16,414,288	\$ 954,834
Licenses and Permits	50,000	49,646	(354)
Intergovernmental	291,505	301,513	10,008
Charges for Services	2,026,900	2,214,947	188,047
Fines and Forfeitures	355,000	370,185	15,185
Interest	521,000	750,501	229,501
Rent and Commissions	780,400	699,622	(80,778)
Miscellaneous	800,131	648,018	(152,113)
Total Revenues	20,284,390	21,448,720	1,164,330
Expenditures:			
General Government	5,026,073	4,753,455	272,618
Judicial	3,353,152	3,274,109	79,043
Law Enforcement	256,745	248,806	7,939
Corrections and Rehabilitation	6,106,217	5,834,307	271,910
Health and Human Services	2,259,371	2,119,849	139,522
Public Buildings	1,705,599	1,590,663	114,936
Transportation and Roads	-	-	-
Capital Projects	-	-	-
Debt Service-Principal	540,000	489,584	50,416
Debt Service-Interest and Fiscal Charges	-	-	-
Total Expenditures	19,247,157	18,310,773	936,384
Excess (Deficiency) of Revenues over Expenditures	1,037,233	3,137,947	2,100,714
Other Financing Sources (Uses):			
Operating Transfers In	74,000	45,000	(29,000)
Operating Transfers Out	(4,249,954)	(4,053,562)	196,392
Total Other Financing Sources (Uses)	(4,175,954)	(4,008,562)	167,392
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(3,138,721)	(870,615)	2,268,106
Fund Balance at Beginning of Year	10,676,276	10,676,276	-
Prior Period Adjustment	-	-	-
Fund Balance at Beginning of Year (Restated)	10,676,276	10,676,276	-
Increase (Decrease) in Reserve for Inventory	-	3,866	3,866
Fund Balance at End of Year	\$ 7,537,555	\$ 9,809,527	\$ 2,271,972

See Notes To General Purpose Financial Statements.

SPECIAL REVENUE			DEBT SERVICE		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,392,357	\$ 2,502,432	\$ 110,075	\$ 2,815,975	\$ 2,738,251	\$ (77,724)
1,087,000	1,087,571	571	-	-	-
1,427,566	1,653,403	225,837	-	-	-
482,315	1,142,047	659,732	-	-	-
310,000	351,332	41,332	-	-	-
277,300	346,713	69,413	169,584	240,380	70,796
290,200	314,000	23,800	-	-	-
69,133	363,190	294,057	-	919	919
<u>6,335,871</u>	<u>7,760,688</u>	<u>1,424,817</u>	<u>2,985,559</u>	<u>2,979,550</u>	<u>(6,009)</u>
1,259,080	1,120,342	138,738	-	-	-
713,738	971,896	(258,158)	-	-	-
295,580	517,363	(221,783)	-	-	-
2,151,158	2,208,332	(57,174)	-	-	-
106,682	106,682	-	-	-	-
-	-	-	-	-	-
4,256,213	3,945,747	310,466	-	-	-
-	-	-	-	-	-
-	-	-	2,202,382	2,202,382	-
-	-	-	<u>1,832,312</u>	<u>1,805,064</u>	<u>27,248</u>
<u>8,782,451</u>	<u>8,870,362</u>	<u>(87,911)</u>	<u>4,034,694</u>	<u>4,007,446</u>	<u>27,248</u>
(2,446,580)	(1,109,674)	1,336,906	(1,049,135)	(1,027,896)	21,239
1,411,754	1,311,754	(100,000)	1,979,800	1,815,708	(164,092)
(341,894)	(262,894)	79,000	(325,000)	(325,000)	-
<u>1,069,860</u>	<u>1,048,860</u>	<u>(21,000)</u>	<u>1,654,800</u>	<u>1,490,708</u>	<u>(164,092)</u>
(1,376,720)	(60,814)	1,315,906	605,665	462,812	(142,853)
4,815,507	5,814,336	998,829	3,352,301	3,352,301	-
-	(12,766)	(12,766)	-	-	-
4,815,507	5,801,570	986,063	3,352,301	3,352,301	-
-	(9,125)	(9,125)	-	-	-
<u>\$ 3,438,787</u>	<u>\$ 5,731,631</u>	<u>\$ 2,292,844</u>	<u>\$ 3,957,966</u>	<u>\$ 3,815,113</u>	<u>\$ (142,853)</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, 2001

	CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 5,000	\$ 2,653	\$ (2,347)
Licenses and Permits	-	-	-
Intergovernmental	2,203,955	570,026	(1,633,929)
Charges for Services	80,000	75,452	(4,548)
Fines and Forfeitures	-	-	-
Interest	18,000	29,758	11,758
Rent and Commissions	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>2,306,955</u>	<u>677,889</u>	<u>(1,629,066)</u>
Expenditures:			
General Government	-	-	-
Judicial	-	-	-
Law Enforcement	-	-	-
Corrections and Rehabilitation	-	-	-
Health and Human Services	-	-	-
Public Buildings	-	-	-
Transportation and Roads	-	-	-
Capital Projects	3,810,687	2,163,271	1,647,416
Debt Service-Principal	-	-	-
Debt Service-Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>3,810,687</u>	<u>2,163,271</u>	<u>1,647,416</u>
Excess (Deficiency) of Revenues over Expenditures	(1,503,732)	(1,485,382)	18,350
Other Financing Sources (Uses):			
Operating Transfer In	1,513,994	1,513,994	-
Operating Transfer Out	(45,000)	(45,000)	-
Total Other Financing Sources (Uses)	<u>1,468,994</u>	<u>1,468,994</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(34,738)	(16,388)	18,350
Fund Balance at Beginning of Year	615,122	615,122	-
Prior Period Adjustment	-	-	-
Fund Balance at Beginning of Year (Restated)	615,122	615,122	-
Increase (Decrease) in Reserve for Inventory	-	-	-
Fund Balance at End of Year	<u>\$ 580,384</u>	<u>\$ 598,734</u>	<u>\$ 18,350</u>

See Notes To General Purpose Financial Statements.

TOTALS (MEMORANDUM ONLY)

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 20,672,786	\$ 21,657,624	\$ 984,838
1,137,000	1,137,217	217
3,923,026	2,524,942	(1,398,084)
2,589,215	3,432,446	843,231
665,000	721,517	56,517
985,884	1,367,352	381,468
1,070,600	1,013,622	(56,978)
869,264	1,012,127	142,863
<u>31,912,775</u>	<u>32,866,847</u>	<u>954,072</u>
6,285,153	5,873,797	411,356
4,066,890	4,246,005	(179,115)
552,325	766,169	(213,844)
8,257,375	8,042,639	214,736
2,366,053	2,226,531	139,522
1,705,599	1,590,663	114,936
4,256,213	3,945,747	310,466
3,810,687	2,163,271	1,647,416
2,742,382	2,691,966	50,416
1,832,312	1,805,064	27,248
<u>35,874,989</u>	<u>33,351,852</u>	<u>2,523,137</u>
(3,962,214)	(485,005)	3,477,209
4,979,548	4,686,456	(293,092)
<u>(4,961,848)</u>	<u>(4,686,456)</u>	<u>275,392</u>
<u>17,700</u>	<u>-</u>	<u>(17,700)</u>
(3,944,514)	(485,005)	3,459,509
19,459,206	20,458,035	998,829
<u>-</u>	<u>(12,766)</u>	<u>(12,766)</u>
19,459,206	20,445,269	986,063
<u>-</u>	<u>(5,259)</u>	<u>(5,259)</u>
<u>\$ 15,514,692</u>	<u>\$ 19,955,005</u>	<u>\$ 4,440,313</u>

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2001

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.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

Account Groups

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

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.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

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.

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.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

Cash, Time Deposits and Investments

At September 30, 2001, the County had cash book balances of \$7,440,349 with bank balances of \$7,215,650. 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, 2001 investments of \$19,398,834 consist of certificates of deposit, 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.

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.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

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, 2001, 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 2001, 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

Taxes are levied on October 1, are payable on receipt of notice, and become delinquent on February 1 of the following year. Property taxes attach as an enforceable lien on property as of January 1. Property taxes receivable include delinquent (related to real property) and insolvent (related to personal property) taxes receivable and are accounted for as deferred revenue. The receivable is reported net of a \$272,336 allowance for uncollectibility.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE D -- LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year ended September 30, 2001:

	<u>Balance</u> <u>10/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>9/30/01</u>
General Obligation Bonds Payable	\$11,643,527	\$ -	\$2,202,382	\$9,441,145
Accrued Compensated Absences	451,083	24,347	-	475,430
Notes Payable	1,240,714	166,110	544,954	861,870
TOTALS	<u>\$13,335,324</u>	<u>\$ 190,457</u>	<u>\$2,747,336</u>	<u>\$10,778,445</u>

General obligation bonds payable as of September 30, 2001 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%	\$6,415,000
\$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>3,026,145</u>
TOTAL	<u><u>\$9,441,145</u></u>

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, 2001 was \$3,026,145.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

The annual requirements to amortize all bonds payable as of September 30, 2001 including interest payments of \$8,327,947 are as follows:

	<u>General Obligation Bonds Payable</u>
Fiscal Year : 2002	\$ 2,829,005
2003	2,833,130
2004	2,827,205
2005	2,823,192
2006	1,397,800
2007 – 2010	<u>5,058,760</u>
Subtotal	17,769,092
Less Interest	<u>8,327,947</u>
TOTAL	<u>\$9,441,145</u>

The County has a non-interest bearing note payable of \$751,130 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.

The addition to notes payable consists of the remaining amount owed for purchase of machinery.

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, 2001 is as follows:

	Balance October 1 2000	Additions	Deletions	Balance Sept 30 2001
Land	\$ 1,300,308	\$ -	\$ -	\$ 1,300,308
Buildings	43,129,522	1,369,606	-	44,499,128
Improvements Other than Bldg	2,171,003	858,582	-	3,029,585
Machinery & Equipment	<u>12,908,099</u>	<u>1,222,209</u>	<u>(370,155)</u>	<u>13,760,153</u>
TOTALS	<u>\$59,508,932</u>	<u>\$3,450,397</u>	<u>\$ (370,155)</u>	<u>\$62,589,174</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 509 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits 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 (Variable-Rate) 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 9.46% for the months of the accounting year in 2000, and 9.56% for the months of the accounting year in 2001.

The deposit rate payable by the employee members for calendar year 2001 is the rate of 7.00% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost. For the employer's accounting year ending September 30, 2001, the annual pension cost for the TCDRS plan for its employees was \$1,282,876 and the actual contributions were \$1,282,876.

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, 1998 and December 31, 1999, the basis for determining the contribution rates for calendar years 2000 and 2001. The December 31, 2000 actuarial valuation is the most recent valuation.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

Actuarial Valuation Information

Actuarial valuation date	12/31/98	12/31/99	12/31/00
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period	20	20	20
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.9%	5.9%	5.9%
Inflation	4.0%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate

Trend Information for the Retirement Plan for the Employees of Gregg County

Accounting Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
<u>Ending</u> 9/30/99	<u>\$ 1,211,867</u>	<u>100%</u>	<u>\$ -</u>
9/30/00	\$ 1,265,658	100%	\$ -
9/30/01	\$1,282,876	100%	\$ -

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Continued

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Gregg County**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/98	25,353,194	31,619,719	6,266,525	80.18%	12,676,431	49.43%
12/31/99	27,003,109	33,378,099	6,374,990	80.90%	13,132,651	48.54%
12/31/00	29,657,395	35,945,978	6,288,583	82.51%	13,529,719	46.48%

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

NOTE G -- INTERFUND BALANCES

Interfund receivable and payable balances at September 30, 2001 were as follows:

<u>Fund (s)</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$152,878	\$ -
Special Revenue	39,872	82,862
Debt Service	2,299	-
Capital Projects	-	-
Trust and Agency	3,061	115,248
TOTALS	<u>\$ 198,110</u>	<u>\$ 198,110</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, 2001 amounted to \$80,363.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - Combined

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:

2002	\$ 157,527
2003	151,272
2004	146,385
2005	137,645
2006	129,495
Thereafter	<u>683,148</u>
TOTAL	<u>\$1,405,472</u>

Revenue from contingent rentals (rental commissions and commissions on fuel flowage) for the year ended September 30, 2001 was \$121,413.

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 STATEMENTS**

**GREGG COUNTY, TEXAS
GENERAL FUND**

COMPARATIVE BALANCE SHEETS

SEPTEMBER 30, 2001 AND 2000

	September 30	
	2001	2000
Assets:		
Cash	\$ 235,680	\$ 77,632
Investments	9,186,689	9,636,910
Due From Other Funds	152,878	163,479
Receivables		
Other Governments	1,466,825	1,827,110
Accounts	250,951	311,906
Delinquent Property Taxes	572,182	778,591
Interfund Loans	-	176,591
Inventory - Material / Supplies	3,866	-
Total Assets	\$ 11,869,071	\$ 12,972,219
 Liabilities and Fund Balance:		
Liabilities:		
Accounts Payable	\$ 1,458,422	\$ 1,478,176
Accounts Payable - Other Governments	18,940	39,176
Deferred Revenues	582,182	778,591
Total Liabilities	2,059,544	2,295,943
 Fund Balance:		
Reserved for Inventory	3,866	-
Unreserved, Undesignated	9,805,661	10,676,276
Total Fund Balance	9,809,527	10,676,276
Total Liabilities and Fund Balance	\$ 11,869,071	\$ 12,972,219

**GREGG COUNTY, TEXAS
GENERAL FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes	\$ 15,459,454	\$ 16,414,288	\$ 954,834	\$ 16,741,117
Licenses and Permits	50,000	49,646	(354)	50,340
Intergovernmental	291,505	301,513	10,008	317,665
Charges for Services	2,026,900	2,214,947	188,047	2,180,767
Fines and Forfeitures	355,000	370,185	15,185	384,986
Interest	521,000	750,501	229,501	867,403
Rent and Commissions	780,400	699,622	(80,778)	481,514
Miscellaneous	800,131	648,018	(152,113)	890,072
Total Revenues	<u>20,284,390</u>	<u>21,448,720</u>	<u>1,164,330</u>	<u>21,913,864</u>
Expenditures:				
General Government	5,026,073	4,753,455	272,618	4,562,257
Judicial	3,353,152	3,274,109	79,043	3,015,735
Law Enforcement	256,745	248,806	7,939	227,243
Corrections and Rehabilitation	6,106,217	5,834,307	271,910	5,217,816
Health and Human Services	2,259,371	2,119,849	139,522	2,077,067
Public Buildings	1,705,599	1,590,663	114,936	1,548,283
Debt Service - Principal	540,000	489,584	50,416	213,408
Total Expenditures	<u>19,247,157</u>	<u>18,310,773</u>	<u>936,384</u>	<u>16,861,809</u>
Excess of Revenues Over Expenditures	1,037,233	3,137,947	2,100,714	5,052,055
Other Financing Sources (Uses):				
Operating Transfers In	74,000	45,000	(29,000)	-
Operating Transfers Out	(4,249,954)	(4,053,562)	196,392	(2,563,031)
Total Other Financing Sources (Uses)	<u>(4,175,954)</u>	<u>(4,008,562)</u>	<u>167,392</u>	<u>(2,563,031)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(3,138,721)	(870,615)	2,268,106	2,489,024
Fund Balance at Beginning of Year	10,676,276	10,676,276	-	8,187,252
Increase (Decrease) in Reserve for Inventory	-	3,866	3,866	-
Fund Balance at End of Year	<u>\$ 7,537,555</u>	<u>\$ 9,809,527</u>	<u>\$ 2,271,972</u>	<u>\$ 10,676,276</u>

**GREGG COUNTY, TEXAS
GENERAL FUND**

**SCHEDULE OF REVENUES -- BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Taxes:			
Current Property Taxes	\$ 7,057,454	\$ 6,881,914	\$ (175,540)
Delinquent Property Taxes	235,000	380,474	145,474
Alcoholic Beverage Tax	131,000	131,499	499
Bingo Tax	36,000	43,741	7,741
Sales Tax	8,000,000	8,976,660	976,660
Total Taxes	<u>15,459,454</u>	<u>16,414,288</u>	<u>954,834</u>
Licenses and Permits:			
Alcoholic Beverage Licenses	30,000	29,365	(635)
Sexually Oriented Businesses	2,000	4,600	2,600
Sewage Disposal Systems	18,000	15,681	(2,319)
Total Licenses and Permits	<u>50,000</u>	<u>49,646</u>	<u>(354)</u>
Intergovernmental:			
Federal Grant	8,875	9,022	147
State Supplement - Court at Law	35,000	37,065	2,065
State Supplement - County Judge	10,000	18,003	8,003
State - Commercial Waste Mgmt Fees	500	293	(207)
City of Longview - Prisoner Care	237,130	237,130	-
Total Intergovernmental	<u>291,505</u>	<u>301,513</u>	<u>10,008</u>
Charges for Services:			
County Judge	2,000	1,398	(602)
Sheriff	240,000	271,432	31,432
Constables	68,000	75,856	7,856
County Clerk	530,000	605,517	75,517
Cash Bond - Administration Fee	11,000	15,384	4,384
Tax Assessor-Collector	635,000	660,877	25,877
District Attorney	40,000	40,483	483
District Clerk	280,000	275,737	(4,263)
Justices of the Peace	27,000	30,571	3,571
Trial Fees	300	165	(135)
Probate Judge Education Fees	1,500	2,265	765
Other Arrest Fees	48,000	74,402	26,402
County Court at Law	1,200	2,238	1,038
State Fees	50,000	51,988	1,988

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
State Fees-TP-Judicial Efficiency	2,300	3,161	861
DRO - Filing Fees	-	16,415	16,415
Health Department Fees	-	25	25
Code Unit	8,000	6,026	(1,974)
Parking Lot Fees	16,000	16,459	459
Computer Services	6,500	6,500	-
Defensive Driving Fees	35,500	34,154	(1,346)
Child Safety Fees	1,600	1,860	260
Traffic Fees	19,000	18,568	(432)
Video Fees	4,000	3,466	(534)
Total Charges for Services	<u>2,026,900</u>	<u>2,214,947</u>	<u>188,047</u>
Fines and Forfeitures:			
Justice Courts	355,000	370,185	15,185
Total Fines and Forfeitures	<u>355,000</u>	<u>370,185</u>	<u>15,185</u>
Interest:			
Interest	521,000	778,313	257,313
Unrealized Gains / Losses	-	(27,812)	(27,812)
Total Interest	<u>521,000</u>	<u>750,501</u>	<u>229,501</u>
Rent and Commissions:			
BorgWarner Automotive	34,100	31,257	(2,843)
A & M Tower, Inc.	5,200	6,300	1,100
Community Buildings	8,000	7,640	(360)
Rent - MTC 3rd Floor Contract	540,000	489,584	(50,416)

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Rent	-	50	50
Royalties	7,500	14,040	6,540
Telephone Coin Stations	185,000	150,151	(34,849)
Concession Commissions	600	600	-
Total Rent and Commissions	<u>780,400</u>	<u>699,622</u>	<u>(80,778)</u>
Miscellaneous:			
Jail Lease	720,700	556,608	(164,092)
Sale of Fixed Assets	20,000	23,843	3,843
Ins Proceeds-Loss of Fixed Assets	29,203	28,202	(1,001)
Miscellaneous	30,228	39,365	9,137
Total Miscellaneous	<u>800,131</u>	<u>648,018</u>	<u>(152,113)</u>
Total Revenues	<u>\$ 20,284,390</u>	<u>\$ 21,448,720</u>	<u>\$ 1,164,330</u>

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government:			
County Clerk - Judicial:			
Salaries & Wages - Other Employees	\$ 121,433	\$ 110,363	\$ 11,070
Temporary Help	8,000	7,521	479
Merit Pay	2,078	1,594	484
Longevity Pay	600	480	120
Social Security - Other Employees	11,928	9,103	2,825
Group Insurance - Other Employees	23,612	19,011	4,601
Retirement - Other Employees	12,858	10,141	2,717
Worker's Comp - Other Employees	193	193	-
State Unemployment Insurance	597	228	369
Total County Clerk - Judicial	<u>181,299</u>	<u>158,634</u>	<u>22,665</u>
County Clerk - Public Records:			
Salaries & Wages - Other Employees	252,538	252,538	-
Merit Pay	3,156	3,119	37
Longevity Pay	1,560	1,440	120
Social Security - Other Employees	19,221	19,220	1
Group Insurance - Other Employees	45,751	45,750	1
Retirement - Other Employees	24,521	24,520	1
Worker's Comp - Other Employees	331	331	-
State Unemployment Insurance	961	488	473
Total County Clerk - Public Records	<u>348,039</u>	<u>347,406</u>	<u>633</u>
County Clerk - Administration:			
Salaries - Elected	47,338	47,338	-
COLA - Elected	947	947	-
Social Security - Elected	3,863	3,422	441
Group Insurance - Elected	4,327	4,133	194
Retirement - Elected	4,637	4,604	33
Worker's Comp - Elected	66	66	-
Salaries & Wages - Other Employees	29,700	29,700	-
Merit Pay	142	-	142
Social Security - Other Employees	2,253	2,252	1
Group Insurance - Other Employees	4,124	4,022	102

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Retirement - Other Employees	2,833	2,832	1
Worker's Comp - Other Employees	37	37	-
State Unemployment Insurance	110	56	54
Supplies & Other Expense	31,389	30,976	413
Video Tape Supplies	500	382	118
Copying Machine	8,413	7,882	531
Communications	220	176	44
Conferences, Workshops & Training	2,800	2,736	64
Repairs & Maintenance Service	1,712	1,263	449
Capital Outlay	750	750	-
Total County Clerk - Administration	<u>146,161</u>	<u>143,574</u>	<u>2,587</u>
Telecommunications:			
Salaries & Wages - Other Employees	9,425	9,302	123
Temporary Help	400	-	400
Part-Time Pool	17,000	15,963	1,037
Social Security - Other Employees	2,114	1,933	181
Retirement - Other Employees	905	824	81
Worker's Comp - Other Employees	23	13	10
State Unemployment Insurance	60	48	12
Supplies & Other Expense	240	-	240
Total Telecommunications	<u>30,167</u>	<u>28,083</u>	<u>2,084</u>
Purchasing:			
Salaries & Wages - Other Employees	89,467	88,558	909
Merit Pay	1,687	511	1,176
Social Security - Other Employees	7,292	6,814	478
Group Insurance - Other Employees	12,459	11,183	1,276
Retirement - Other Employees	8,751	8,493	258
Worker's Comp - Other Employees	124	124	-
State Unemployment Insurance	365	169	196
Supplies & Other Expense	5,300	5,298	2
Copying Machine	4,620	3,933	687
Communications	102	100	2
Conferences, Workshops & Training	2,933	2,746	187

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Advertising	3,795	2,116	1,679
Travel	700	477	223
Utilites	12	-	12
Repairs & Maintenance Service	500	50	450
Total Purchasing	<u>138,107</u>	<u>130,572</u>	<u>7,535</u>
 Human Resources:			
Salaries & Wages - Other Employees	72,259	57,236	15,023
Temporary Help	5,868	5,867	1
Merit Pay	1,120	1,115	5
Longevity Pay	600	600	-
Accrued Leave	16,805	13,721	3,084
Social Security - Other Employees	6,381	5,928	453
Group Insurance - Other Employees	8,491	5,901	2,590
Retirement - Other Employees	7,658	6,953	705
Worker's Comp - Other Employees	104	104	-
State Unemployment Insurance	319	149	170
Supplies & Other Expense	5,200	4,636	564
Training Aids	1,800	1,124	676
Service Awards	1,000	581	419
Copying Machine	3,000	2,888	112
Conferences, Workshops & Training	1,500	716	784
Advertising	1,220	572	648
Travel	200	126	74
Total Human Resources	<u>133,525</u>	<u>108,217</u>	<u>25,308</u>
 Non-Departmental-General Government:			
Fringe Benefits Adjustments	12,700	7,341	5,359
Bank Service Charges	2,000	1,390	610
Postage	178,000	157,575	20,425
Copying Machine	4,800	3,817	983
Appraisal District	166,000	165,842	158
Legal Expense	69,500	69,158	342
Insurance Consultant	2,610	1,674	936
Other Professional Services	29,000	26,281	2,719

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Communications	168,130	166,510	1,620
Conferences, Workshops & Training	3,400	2,924	476
Print Shop	27,500	27,452	48
Insurance	420,200	420,121	79
Dues & Subscriptions	17,040	17,039	1
Repairs & Maintenance Service	1,200	1,028	172
Independent Auditors	22,000	21,100	900
Total Non-Dept-General Government	<u>1,124,080</u>	<u>1,089,252</u>	<u>34,828</u>
County Judge:			
Salaries - Elected	51,000	51,000	-
COLA - Elected	1,020	1,020	-
Social Security - Elected	4,162	3,945	217
Group Insurance - Elected	4,364	3,312	1,052
Retirement - Elected	4,994	4,966	28
Worker's Comp - Elected	71	71	-
Salaries & Wages - Other Employees	99,816	99,756	60
Merit Pay	1,497	963	534
Longevity Pay	360	240	120
Social Security - Other Employees	8,133	7,723	410
Group Insurance - Other Employees	12,562	11,554	1,008
Retirement - Other Employees	9,761	9,627	134
Worker's Comp - Other Employees	138	138	-
State Unemployment Insurance	407	192	215
Supplies & Other Expense	4,408	2,641	1,767
Copying Machine	5,600	2,500	3,100
Other Professional Services	200	-	200
Contract Services - Court Reporters	5,000	2,250	2,750
Communications	200	-	200
Conferences, Workshops & Training	4,500	344	4,156
Dues & Subscriptions	1,200	512	688
Travel	1,500	-	1,500
Total County Judge	<u>220,893</u>	<u>202,754</u>	<u>18,139</u>

Elections:

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries & Wages - Other Employees	98,711	98,710	1
Overtime	4,941	4,734	207
Election Workers	23,515	23,396	119
Merit Pay	1,481	1,481	-
Longevity Pay	960	960	-
Social Security - Other Employees	9,889	9,479	410
Group Insurance - Other Employees	16,632	15,995	637
Retirement - Other Employees	11,866	9,661	2,205
Worker's Comp - Other Employees	138	138	-
State Unemployment Insurance	494	220	274
Supplies & Other Expense	18,180	17,451	729
Communications	150	145	5
Conferences, Workshops & Training	1,520	1,519	1
Travel	600	276	324
Repairs & Maintenance Service	6,000	5,525	475
Total Elections	<u>195,077</u>	<u>189,690</u>	<u>5,387</u>
 County Auditor:			
Salaries & Wages - Other Employees	254,828	242,987	11,841
Temporary Help	2,370	2,029	341
Merit Pay	3,177	1,234	1,943
Longevity Pay	960	600	360
Social Security - Other Employees	20,877	18,135	2,742
Group Insurance - Other Employees	33,399	28,655	4,744
Retirement - Other Employees	25,053	23,344	1,709
Worker's Comp - Other Employees	350	350	-
State Unemployment Insurance	1,044	466	578
Supplies & Other Expense	8,180	8,111	69
Copying Machine	2,500	2,032	468
Conferences, Workshops & Training	5,130	3,647	1,483
Travel	200	111	89
Repairs & Maintenance Service	60	-	60
Total County Auditor	<u>358,128</u>	<u>331,701</u>	<u>26,427</u>

Tax Assessor-Collector:

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries - Elected	52,020	52,020	-
COLA - Elected	1,040	1,040	-
Social Security - Elected	4,245	3,940	305
Group Insurance - Elected	4,374	4,111	263
Retirement - Elected	5,094	5,059	35
Worker's Comp - Elected	72	72	-
Salaries & Wages - Other Employees	711,407	711,406	1
Temporary Help	12,147	1,887	10,260
Merit Pay	10,583	10,516	67
Longevity Pay	5,400	5,040	360
Social Security - Other Employees	59,163	53,084	6,079
Group Insurance - Other Employees	134,487	116,121	18,366
Retirement - Other Employees	70,996	65,542	5,454
Worker's Comp - Other Employees	1,010	1,009	1
State Unemployment Insurance	2,958	1,382	1,576
Supplies & Other Expense	60,750	60,041	709
Postage	1,200	1,020	180
Copying Machine	6,368	6,328	40
Communications	5,500	4,848	652
Conferences, Workshops & Training	7,800	7,756	44
Advertising	2,950	2,778	172
Travel	1,500	1,479	21
Repairs & Maintenance Service	4,932	4,751	181
Capital Outlay	1,300	1,298	2
Total Tax Assessor-Collector	<u>1,167,296</u>	<u>1,122,528</u>	<u>44,768</u>
 Information Services:			
Salaries & Wages - Other Employees	290,496	259,180	31,316
Overtime	1,500	263	1,237
Merit Pay	994	994	-
Longevity Pay	960	960	-
Social Security - Other Employees	23,516	19,545	3,971
Group Insurance - Other Employees	33,720	26,425	7,295
Retirement - Other Employees	28,219	24,926	3,293
Worker's Comp - Other Employees	396	396	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
State Unemployment Insurance	1,176	497	679
Supplies & Other Expense	14,154	11,967	2,187
Lease of Hardware	49,783	49,783	-
Copying Machine	1,985	1,984	1
Communications	31,600	30,221	1,379
Conferences, Workshops & Training	25,000	18,470	6,530
Travel	1,500	493	1,007
Repairs & Maintenance Service	285,331	282,916	2,415
Capital Outlay	44,155	34,456	9,699
Total Information Services	<u>834,485</u>	<u>763,476</u>	<u>71,009</u>
 Agricultural Extension Service:			
Salaries & Wages - Other Employees	91,403	90,634	769
Merit Pay	1,371	1,219	152
Longevity Pay	600	600	-
Social Security - Other Employees	7,470	4,732	2,738
Group Insurance - Other Employees	24,052	21,594	2,458
Retirement - Other Employees	8,964	4,145	4,819
Worker's Comp - Other Employees	82	60	22
State Unemployment Insurance	374	176	198
Supplies & Other Expense	1,881	1,881	-
Copying Machine	4,650	4,560	90
Conferences, Workshops & Training	1,330	1,329	1
Travel	5,839	5,838	1
Capital Outlay	800	800	-
Total Agricultural Extension Service	<u>148,816</u>	<u>137,568</u>	<u>11,248</u>
Total General Government	<u>5,026,073</u>	<u>4,753,455</u>	<u>272,618</u>
 Judicial:			
Non-Departmental-Judicial:			
Court-Appointed Attorney Fees	698,250	697,908	342
Total Non-Departmental-Judicial	<u>698,250</u>	<u>697,908</u>	<u>342</u>
 Court of Civil Appeals:			

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries-Elected Official	10,814	10,814	-
Social Security - Elected	865	827	38
Total Court of Civil Appeals	<u>11,679</u>	<u>11,641</u>	<u>38</u>
County Court at Law:			
Salaries - Elected	95,236	95,236	-
Social Security - Elected	7,619	5,736	1,883
Group Insurance - Elected	4,785	3,939	846
Retirement - Elected	9,143	9,081	62
Worker's Comp - Elected	130	130	-
Salaries & Wages - Other Employees	83,121	83,121	-
Merit Pay	1,247	1,178	69
Longevity Pay	600	600	-
Social Security - Other Employees	6,797	6,482	315
Group Insurance - Other Employees	8,542	7,857	685
Retirement - Other Employees	8,157	8,096	61
Worker's Comp - Other Employees	116	116	-
State Unemployment Insurance	340	161	179
Supplies & Other Expense	2,289	1,875	414
Copying Machine	2,500	1,984	516
Court Reporters - Stmt of Facts	400	-	400
Other Professional Services	550	247	303
Contract Services - Court Reporters	1,620	1,620	-
Conferences, Workshops & Training	1,328	627	701
Repairs & Maintenance Service	722	593	129
Capital Outlay	14,749	14,688	61
Total County Court at Law	<u>249,991</u>	<u>243,367</u>	<u>6,624</u>
District Clerk:			
Salaries - Elected	47,338	47,338	-
COLA - Elected	947	947	-
Social Security - Elected	3,863	3,694	169
Group Insurance - Elected	4,327	4,097	230
Retirement - Elected	4,635	4,604	31
Worker's Comp - Elected	66	66	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Salaries & Wages - Other Employees	451,203	451,083	120
Merit Pay	6,498	6,498	-
Longevity Pay	2,280	2,160	120
Social Security - Other Employees	36,818	33,850	2,968
Group Insurance - Other Employees	89,338	80,420	8,918
Retirement - Other Employees	44,181	43,839	342
Worker's Comp - Other Employees	627	627	-
State Unemployment Insurance	1,841	873	968
Supplies & Other Expense	28,217	27,991	226
Copying Machine	11,200	9,956	1,244
Conferences, Workshops & Training	2,000	1,628	372
Repairs & Maintenance Service	5,660	5,577	83
Capital Outlay	11,677	11,137	540
Total District Clerk	<u>752,716</u>	<u>736,385</u>	<u>16,331</u>
Justice of the Peace No. 1:			
Salaries - Elected	36,162	36,162	-
COLA - Elected	723	723	-
Social Security - Elected	2,951	2,463	488
Group Insurance - Elected	4,216	4,065	151
Retirement - Elected	3,541	3,517	24
Worker's Comp - Elected	50	50	-
Salaries & Wages - Other Employees	67,886	67,886	-
Merit Pay	1,018	1,018	-
Longevity Pay	840	840	-
Social Security - Other Employees	5,580	4,799	781
Group Insurance - Other Employees	12,251	11,618	633
Retirement - Other Employees	6,696	6,651	45
Worker's Comp - Other Employees	95	95	-
State Unemployment Insurance	279	132	147
Supplies & Other Expense	2,660	2,660	-
Copying Machine	1,786	1,786	-
Autopsies	38,764	36,770	1,994
Contract Services - Court Reporters	205	205	-
Communications	273	273	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Conferences, Workshops & Training	1,933	1,932	1
Repairs & Maintenance Service	108	108	-
Total Justice of the Peace No. 1	<u>188,017</u>	<u>183,753</u>	<u>4,264</u>

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Justice of the Peace No. 2:			
Salaries - Elected	34,000	34,000	-
COLA - Elected	680	680	-
Social Security - Elected	2,774	2,636	138
Group Insurance - Elected	4,195	4,050	145
Retirement - Elected	3,329	3,307	22
Worker's Comp - Elected	47	47	-
Salaries & Wages - Other Employees	22,718	22,718	-
Temporary Help	2,000	1,755	245
Merit Pay	341	341	-
Longevity Pay	240	240	-
Social Security - Other Employees	2,024	1,917	107
Group Insurance - Other Employees	4,104	3,982	122
Retirement - Other Employees	2,429	2,222	207
Worker's Comp - Other Employees	32	32	-
State Unemployment Insurance	101	47	54
Supplies & Other Expense	3,000	2,999	1
Postage	400	371	29
Copying Machine	1,800	1,630	170
Autopsies	8,190	8,190	-
Contract Services - Court Reporters	500	-	500
Communications	600	324	276
Conferences, Workshops & Training	2,000	382	1,618
Total Justice of the Peace No. 2	<u>95,504</u>	<u>91,870</u>	<u>3,634</u>
Justice of the Peace No. 3:			
Salaries - Elected	34,000	34,000	-
COLA - Elected	680	680	-
Social Security - Elected	2,774	2,653	121
Group Insurance - Elected	4,195	4,050	145
Retirement - Elected	3,329	3,307	22
Worker's Comp - Elected	47	47	-
Salaries & Wages - Other Employees	57,595	57,462	133
Merit Pay	864	648	216
Longevity Pay	120	120	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Social Security - Other Employees	4,686	4,374	312
Group Insurance - Other Employees	12,142	11,605	537
Retirement - Other Employees	5,624	5,552	72
Worker's Comp - Other Employees	80	80	-
State Unemployment Insurance	234	111	123
Supplies & Other Expense	3,482	2,817	665
Postage	1,010	1,006	4
Autopsies	16,100	15,938	162
Communications	3,500	3,170	330
Conferences, Workshops & Training	1,768	1,667	101
Repairs & Maintenance Service	1,390	1,366	24
Total Justice of the Peace No. 3	<u>153,620</u>	<u>150,653</u>	<u>2,967</u>
Justice of the Peace No. 4:			
Salaries - Elected	34,000	34,000	-
COLA - Elected	680	680	-
Social Security - Elected	2,774	2,334	440
Group Insurance - Elected	4,195	3,721	474
Retirement - Elected	3,329	3,307	22
Worker's Comp - Elected	47	47	-
Salaries & Wages - Other Employees	40,785	39,794	991
Merit Pay	612	342	270
Longevity Pay	360	360	-
Social Security - Other Employees	3,341	3,064	277
Group Insurance - Other Employees	8,121	7,018	1,103
Retirement - Other Employees	4,009	3,862	147
Worker's Comp - Other Employees	57	57	-
State Unemployment Insurance	167	77	90
Supplies & Other Expense	2,530	2,458	72
Postage	870	845	25
Autopsies	17,430	17,252	178
Communications	450	289	161
Conferences, Workshops & Training	674	674	-
Utilities	5,376	5,137	239
Repairs & Maintenance Service	3,250	3,217	33

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Total Justice of the Peace No. 4	133,057	128,535	4,522
District Attorney:			
Salaries - Elected	9,300	9,300	-
COLA - Elected	186	186	-
Social Security - Elected	759	726	33
Group Insurance - Elected	3,949	3,905	44
Retirement - Elected	911	904	7
Worker's Comp - Elected	8	-	8
Salaries & Wages - Other Employees	770,609	754,555	16,054
Temporary Help	2,775	2,050	725
Merit Pay	11,559	11,414	145
Longevity Pay	3,600	3,600	-
Social Security - Other Employees	63,064	57,147	5,917
Group Insurance - Other Employees	100,249	90,450	9,799
Retirement - Other Employees	75,677	72,759	2,918
Worker's Comp - Other Employees	1,761	1,523	238
State Unemployment Insurance	3,153	1,473	1,680
Supplies & Other Expense	11,483	11,483	-
Video Tape Supplies	1,775	-	1,775
Copying Machine	3,500	2,979	521
Court Reporters - Stmt of Facts	3,000	2,560	440
Other Professional Services	3,000	2,983	17
Total District Attorney	<u>1,070,318</u>	<u>1,029,997</u>	<u>40,321</u>
Total Judicial	<u>3,353,152</u>	<u>3,274,109</u>	<u>79,043</u>
Law Enforcement:			
Constable No. 1:			
Salaries - Elected	33,813	33,813	-
COLA - Elected	676	676	-
Social Security - Elected	2,759	2,578	181
Group Insurance - Elected	4,193	4,051	142
Retirement - Elected	3,311	3,289	22
Worker's Comp - Elected	338	47	291
Salaries & Wages - Other Employees	6,188	6,188	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Merit Pay	93	93	-
Social Security - Other Employees	503	479	24
Group Insurance - Other Employees	61	60	1
Retirement - Other Employees	603	599	4
Worker's Comp - Other Employees	9	9	-
State Unemployment Insurance	25	12	13
Supplies & Other Expense	775	734	41
Communications	175	166	9
Capital Outlay	1,150	1,150	-
Total Constable No. 1	<u>54,672</u>	<u>53,944</u>	<u>728</u>
Constable No. 2:			
Salaries - Elected	33,813	33,813	-
COLA - Elected	676	676	-
Social Security - Elected	2,759	2,638	121
Group Insurance - Elected	4,193	3,338	855
Retirement - Elected	3,311	3,289	22
Worker's Comp - Elected	492	492	-
Supplies & Other Expense	1,319	1,303	16
Postage	50	-	50
Communications	620	(2)	622

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Conferences, Workshops & Training	415	414	1
Uniforms	67	67	-
Total Constable No. 2	<u>47,715</u>	<u>46,028</u>	<u>1,687</u>
 Constable No. 3:			
Salaries - Elected	33,813	33,813	-
COLA - Elected	676	676	-
Social Security - Elected	2,759	2,596	163
Group Insurance - Elected	4,203	4,203	-
Retirement - Elected	3,301	3,288	13
Worker's Comp - Elected	492	492	-
Supplies & Other Expense	2,111	2,104	7
Communications	2,100	1,848	252
Conferences, Workshops & Training	942	592	350
Travel	48	48	-
Uniforms	499	499	-
Total Constable No. 3	<u>50,944</u>	<u>50,159</u>	<u>785</u>
 Constable No. 4:			
Salaries - Elected	33,813	33,813	-
COLA - Elected	676	676	-
Social Security - Elected	2,759	2,621	138
Group Insurance - Elected	4,193	3,722	471
Retirement - Elected	3,311	3,289	22
Worker's Comp - Elected	492	492	-
Supplies & Other Expense	1,232	1,026	206
Communications	750	579	171
Conferences, Workshops & Training	148	120	28
Capital Outlay	570	570	-
Total Constable No. 4	<u>47,944</u>	<u>46,908</u>	<u>1,036</u>

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Code Unit:			
Salaries & Wages - Other Employees	7,280	5,579	1,701
Social Security - Other Employees	583	427	156
Worker's Comp - Other Employees	10	10	-
State Unemployment Insurance	29	10	19
Total Code Unit	7,902	6,026	1,876
Department of Public Safety:			
Salaries & Wages - Other Employees	20,161	20,161	-
Temporary Help	8,000	8,000	-
Merit Pay	302	302	-
Longevity Pay	360	360	-
Social Security - Other Employees	2,307	2,205	102
Group Insurance - Other Employees	4,138	3,639	499
Retirement - Other Employees	2,767	1,986	781
Worker's Comp - Other Employees	28	28	-
State Unemployment Insurance	115	55	60
Supplies & Other Expense	3,416	3,296	120
Communications	1,084	1,079	5
Capital Outlay	2,565	2,565	-
Total Department of Public Safety	45,243	43,676	1,567
Parks and Wildlife:			
Supplies & Other Expense	150	140	10
Capital Outlay	1,925	1,925	-
Total Parks and Wildlife	2,075	2,065	10
Texas Alcoholic Beverage Comm:			
Supplies & Other Expense	250	-	250
Total Texas Alcoholic Beverage Comm	250	-	250
Total Law Enforcement	256,745	248,806	7,939
Corrections and Rehabilitation:			
Sheriff - Corrections:			
Salaries - Elected	52,020	52,020	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
COLA - Elected	1,040	510	530
Social Security - Elected	4,245	995	3,250
Group Insurance - Elected	4,374	607	3,767
Retirement - Elected	5,094	1,230	3,864
Worker's Comp - Elected	742	742	-
Salaries & Wages - Other Employees	3,634,491	3,582,887	51,604
Overtime	3,950	644	3,306
Certification Pool	10,000	8,775	1,225
Merit Pay	44,817	35,089	9,728
Longevity Pay	13,920	13,320	600
Social Security - Other Employees	296,609	280,805	15,804
Group Insurance - Other Employees	602,827	493,420	109,407
Retirement - Other Employees	356,360	352,782	3,578
Worker's Comp - Other Employees	49,712	49,614	98
State Unemployment Insurance	14,830	7,037	7,793
Supplies & Other Expense	33,694	32,579	1,115
Other Professional Services	15,200	13,993	1,207
Communications	11,672	11,627	45
Conferences, Workshops & Training	8,450	8,430	20
Travel	16,850	14,732	2,118
Repairs & Maintenance Service	36,470	36,380	90
Groceries / Food Service	340,450	295,371	45,079
Jail Repairs & Supplies	82,906	81,106	1,800
Uniforms	34,800	34,739	61
Drugs & Medicine	50,019	49,972	47
Hospital Services	14,191	13,991	200
Tires & Tubes	3,040	3,040	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Fuel & Lubrication	93,600	92,596	1,004
Capital Outlay	185,732	184,883	849
Total Sheriff - Corrections	6,022,105	5,753,916	268,189
 Juvenile Board:			
Salaries - Elected	57,488	57,488	-
Social Security - Elected	4,599	4,130	469
Group Insurance - Elected	15,428	13,213	2,215
Retirement - Elected	5,519	5,482	37
Worker's Comp - Elected	78	78	-
Conferences, Workshops & Training	1,000	-	1,000
Total Juvenile Board	84,112	80,391	3,721
 Total Corrections and Rehabilitation	6,106,217	5,834,307	271,910
 Health and Human Services:			
Gregg County Industrial Airpark:			
Supplies & Other Expense	2,920	2,116	804
Other Professional Services	60,500	51,638	8,862
Communications	2,400	985	1,415
Conferences, Workshops & Training	9,000	2,733	6,267
Advertising	2,000	1,117	883
Dues & Subscriptions	1,200	875	325
Travel	2,500	2,167	333
Utilities	500	366	134
Total Gregg County Industrial Airpark	81,020	61,997	19,023
 Veterans Services:			
Salaries & Wages - Other Employees	54,165	54,164	1
Merit Pay	812	812	-
Longevity Pay	360	360	-
Social Security - Other Employees	4,427	4,233	194
Group Insurance - Other Employees	8,253	7,358	895
Retirement - Other Employees	5,312	5,276	36

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Worker's Comp - Other Employees	75	75	-
State Unemployment Insurance	221	108	113
Supplies & Other Expense	1,000	766	234
Postage	800	797	3
Communications	300	299	1
Conferences, Workshops & Training	1,750	626	1,124
Travel	232	-	232
Repairs & Maintenance Service	525	510	15
Rent	8,400	8,400	-
Total Veterans Services	<u>86,632</u>	<u>83,784</u>	<u>2,848</u>
 Civil Defense:			
Supplies & Other Expense	600	14	586
Conferences, Workshops & Training	600	432	168
Total Civil Defense	<u>1,200</u>	<u>446</u>	<u>754</u>
 Litter Control Officer:			
Salaries & Wages - Other Employees	28,300	28,300	-
Merit Pay	425	228	197
Social Security - Other Employees	2,297	1,974	323
Group Insurance - Other Employees	4,137	4,014	123
Retirement - Other Employees	2,758	2,720	38
Worker's Comp - Other Employees	287	167	120
State Unemployment Insurance	115	54	61
Supplies & Other Expense	1,155	1,108	47
Communications	800	759	41
Conferences, Workshops & Training	93	73	20
Travel	35	35	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Repairs & Maintenance Service	2,192	2,192	-
Fuel & Lubrication	1,340	1,213	127
Total Litter Control Officer	<u>43,934</u>	<u>42,837</u>	<u>1,097</u>
 Environmental Protection:			
Hazardous Waste	1,962	1,175	787
Travel	2,037	1,369	668
Total Environmental Protection	<u>3,999</u>	<u>2,544</u>	<u>1,455</u>
 911 Addressing:			
Salaries & Wages - Other Employees	50,784	50,706	78
Merit Pay	762	502	260
Longevity Pay	120	120	-
Social Security - Other Employees	4,133	3,927	206
Group Insurance - Other Employees	8,217	7,332	885
Retirement - Other Employees	4,960	4,894	66
Worker's Comp - Other Employees	515	480	35
State Unemployment Insurance	207	97	110
Supplies & Other Expense	5,334	3,555	1,779
Other Professional Services	77,979	66,052	11,927
Conferences, Workshops & Training	1,000	-	1,000
Advertising	500	-	500
Dues & Subscriptions	250	-	250
Repairs & Maintenance Service	1,600	1,164	436
Fuel & Lubrication	1,500	1,168	332
Capital Outlay	2,566	2,536	30
Total 911 Addressing	<u>160,427</u>	<u>142,533</u>	<u>17,894</u>
 Health:			
Salaries & Wages - Other Employees	232,712	223,855	8,857
Temporary Help	10,000	10,000	-
Merit Pay	3,491	1,911	1,580
Longevity Pay	1,200	1,200	-
Social Security - Other Employees	19,792	17,122	2,670
Group Insurance - Other Employees	33,267	31,051	2,216

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Retirement - Other Employees	23,751	21,658	2,093
Worker's Comp - Other Employees	927	732	195
State Unemployment Insurance	990	450	540
Supplies & Other Expense	16,683	13,883	2,800
Postage	1,000	994	6
Copying Machine	2,444	2,443	1
County Health Director	100,000	100,000	-
Arson Investigator	12,000	10,690	1,310
Other Professional Services	100,000	90,101	9,899
Communications	285	281	4
Conferences, Workshops & Training	3,500	3,499	1
Travel	100	32	68
Utilities	6,000	5,900	100
Repairs & Maintenance Service	1,500	943	557
Rent	3,430	3,430	-
Drugs & Medicine	101,500	82,986	18,514
X-Ray & Laboratory	35,000	34,145	855
Hospital Services	607,650	601,449	6,201
Funerals	20,100	20,003	97
Fuel & Lubrication	1,222	1,222	-
Capital Outlay	2,000	1,903	97
Total Health	<u>1,340,544</u>	<u>1,281,883</u>	<u>58,661</u>
Historical Commission:			
Supplies & Other Expense	2,240	1,937	303
Communications	1,003	798	205
Conferences, Workshops & Training	3,197	1,350	1,847

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Travel	405	301	104
Repairs & Maintenance Service	620	-	620
Total Historical Commission	<u>7,465</u>	<u>4,386</u>	<u>3,079</u>
 Contributions:			
Longview - Library	32,500	32,500	-
Kilgore - Library	16,000	16,000	-
Gladewater - Library	15,500	15,500	-
Elderville Lakeport Fire Department	20,000	20,000	-
Liberty City Fire Department	10,750	5,500	5,250
Sabine Fire Department	11,250	11,250	-
Easton Fire Department	6,000	6,000	-
Kilgore Rescue Unit	18,000	18,000	-
Civil Air Patrol	6,000	6,000	-
East Mountain Fire Department	2,500	2,500	-
Macedonia Volunteer Fire Department	4,000	4,000	-
LEPC First Call Alert	1,000	1,000	-
City of Longview - Thermal Cameras	34,000	34,000	-
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	2,500	2,500	-
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	133,650	133,650	-
Council on Alcoholism & Drug Abuse	15,000	15,000	-
Association for Retarded Citizens	10,000	10,000	-
Child Welfare Board	55,000	25,539	29,461
Women's Center of East Texas	8,700	8,700	-
East Texas Literacy Council	10,000	10,000	-
Early Childhood Development Center	15,000	15,000	-
East Texas Casa, Inc	6,000	6,000	-
Sports Complex	5,000	5,000	-

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Boys & Girls Club of Gregg County	6,000	6,000	-
Longview Teen Court	3,500	3,500	-
Children's Advocacy Center	2,000	2,000	-
Light Up Longview	10,000	10,000	-
Parenting Resource Center of East Texas	3,000	3,000	-
Let's Really Help / East Texas Dental	2,000	2,000	-
Kilgore Crisis Center	5,000	5,000	-
Camp Fire Boys & Girls	2,500	2,500	-
Total Contributions	534,150	499,439	34,711
 Total Health and Human Services	2,259,371	2,119,849	139,522
 Public Buildings:			
Inventory Surplus Building:			
Utilities	120	116	4
Total Inventory Surplus Building	120	116	4
 Courthouse Building:			
Salaries & Wages - Other Employees	402,054	377,636	24,418
Overtime	9,000	8,159	841
Temporary Help	1,000	-	1,000
Merit Pay	6,076	5,241	835
Longevity Pay	1,680	1,320	360
Social Security - Other Employees	33,585	29,363	4,222
Group Insurance - Other Employees	77,373	66,092	11,281
Retirement - Other Employees	40,302	37,419	2,883
Worker's Comp - Other Employees	6,943	6,943	-
State Unemployment Insurance	1,679	745	934
Supplies & Other Expense	68,520	63,849	4,671
Communications	2,000	1,836	164
Conferences, Workshops & Training	10	8	2
Utilities	398,802	395,779	3,023
Repairs & Maintenance Service	126,710	122,685	4,025
Uniforms	4,660	4,602	58

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Tires & Tubes	20	20	-
Fuel & Lubrication	1,110	1,110	-
Capital Outlay	29,570	29,563	7
Total Courthouse Building	<u>1,211,094</u>	<u>1,152,370</u>	<u>58,724</u>
 Courthouse Parking Lot:			
Supplies & Other Expense	175	175	-
Utilities	2,005	1,842	163
Total Courthouse Parking Lot	<u>2,180</u>	<u>2,017</u>	<u>163</u>
 Service Center Building:			
Supplies & Other Expense	7,500	6,972	528
Utilities	22,000	21,095	905
Repairs & Maintenance Service	2,500	2,156	344
Total Service Center Building	<u>32,000</u>	<u>30,223</u>	<u>1,777</u>
 Greggton Building:			
Salaries & Wages - Other Employees	5,334	3,312	2,022
Social Security - Other Employees	427	253	174
Retirement - Other Employees	512	-	512
Worker's Comp - Other Employees	113	113	-
State Unemployment Insurance	21	6	15
Supplies & Other Expense	2,500	2,050	450
Utilities	10,500	10,213	287
Repairs & Maintenance Service	3,100	2,544	556
Capital Outlay	1,700	548	1,152
Total Greggton Building	<u>24,207</u>	<u>19,039</u>	<u>5,168</u>
 Gladewater Commerce Street Bldg:			
Supplies & Other Expense	1,050	322	728
Utilities	4,200	4,072	128
Repairs & Maintenance Service	2,812	2,674	138
Capital Outlay	3,188	3,188	-
Total Gladewater Commerce St Bldg	<u>11,250</u>	<u>10,256</u>	<u>994</u>
 Jail Building:			

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Supplies & Other Expense	3,517	3,261	256
Utilities	86,294	79,956	6,338
Repairs & Maintenance Service	30,609	30,510	99
Total Jail Building	<u>120,420</u>	<u>113,727</u>	<u>6,693</u>
Juvenile Post Adjudication Facility:			
Utilities	29,750	22,401	7,349
Total Juvenile Post Adjudication Facility	<u>29,750</u>	<u>22,401</u>	<u>7,349</u>
Youth Detention Center:			
Supplies & Other Expense	8,800	7,882	918
Utilities	35,000	34,181	819
Repairs & Maintenance Service	2,200	1,653	547
Uniforms	500	150	350
Total Youth Detention Center	<u>46,500</u>	<u>43,866</u>	<u>2,634</u>
Community Building Maintenance:			
Salaries & Wages - Other Employees	24,600	13,340	11,260
Overtime	700	48	652
Merit Pay	369	-	369
Social Security - Other Employees	2,054	1,024	1,030
Group Insurance - Other Employees	4,107	1,732	2,375
Retirement - Other Employees	2,464	1,279	1,185
Worker's Comp - Other Employees	530	530	-
State Unemployment Insurance	103	25	78
Supplies & Other Expense	1,325	1,047	278
Communications	500	493	7
Repairs & Maintenance Service	1,300	1,100	200
Uniforms	500	152	348
Tires & Tubes	225	-	225
Fuel & Lubrication	2,100	1,397	703
Total Community Building Maintenance	<u>40,877</u>	<u>22,167</u>	<u>18,710</u>
Longview Whaley St Community Building:			
Salaries & Wages - Other Employees	12,887	12,878	9

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Social Security - Other Employees	968	968	-
Group Insurance - Other Employees	3,956	3,579	377
Retirement - Other Employees	1,241	1,228	13
Worker's Comp - Other Employees	252	252	-
State Unemployment Insurance	48	24	24
Supplies & Other Expense	1,500	1,403	97
Utilities	4,500	3,125	1,375
Repairs & Maintenance Service	3,900	3,246	654
Total Longview Whaley St Comm Bldg	<u>29,252</u>	<u>26,703</u>	<u>2,549</u>
Judson Community Building:			
Supplies & Other Expense	3,800	1,315	2,485
Repairs & Maintenance Service	1,810	1,212	598
Total Judson Community Building	<u>5,610</u>	<u>2,527</u>	<u>3,083</u>
Garfield Hill Community Building:			
Supplies & Other Expense	300	120	180
Communications	600	549	51
Utilities	1,340	1,262	78
Repairs & Maintenance Service	460	221	239
Total Garfield Hill Community Building	<u>2,700</u>	<u>2,152</u>	<u>548</u>
Gladewater Senior Citizens Building:			
Supplies & Other Expense	500	125	375
Communications	500	429	71
Repairs & Maintenance Service	500	470	30
Total Gladewater Senior Citizens Bldg	<u>1,500</u>	<u>1,024</u>	<u>476</u>
Liberty City Office/Community Building:			
Supplies & Other Expense	1,000	951	49
Communications	600	420	180
Utilities	6,600	6,151	449
Repairs & Maintenance Service	4,160	3,958	202
Capital Outlay	16,500	16,452	48
Total Liberty City Office/Comm Bldg	<u>28,860</u>	<u>27,932</u>	<u>928</u>

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Hugh Camp Memorial Park:			
Supplies & Other Expense	10,575	10,427	148
Communications	600	537	63
Utilities	3,350	2,260	1,090
Repairs & Maintenance Service	9,947	9,345	602
Capital Outlay	2,952	2,948	4
Total Hugh Camp Memorial Park	<u>27,424</u>	<u>25,517</u>	<u>1,907</u>
 Olivia R. Hilburn Community Building:			
Supplies & Other Expense	1,187	1,157	30
Communications	523	522	1
Utilities	2,922	2,475	447
Repairs & Maintenance Service	1,220	1,178	42
Capital Outlay	17,319	17,319	-
Total Olivia R. Hilburn Community Bldg	<u>23,171</u>	<u>22,651</u>	<u>520</u>

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Kilgore Office and Community Building:			
Salaries & Wages - Other Employees	17,819	17,819	-
Merit Pay	267	267	-
Longevity Pay	240	240	-
Social Security - Other Employees	1,467	1,340	127
Group Insurance - Other Employees	4,036	3,953	83
Retirement - Other Employees	1,759	1,747	12
Worker's Comp - Other Employees	389	389	-
State Unemployment Insurance	73	35	38
Supplies & Other Expense	4,700	4,114	586
Communications	1,000	932	68
Utilities	13,286	13,285	1
Repairs & Maintenance Service	2,117	1,163	954
Capital Outlay	2,976	2,976	-
Total Kilgore Office and Comm Bldg	<u>50,129</u>	<u>48,260</u>	<u>1,869</u>
Kilgore South Street Building:			
Supplies & Other Expense	2,490	2,246	244
Communications	420	387	33
Utilities	1,275	1,119	156
Repairs & Maintenance Service	570	567	3
Capital Outlay	1,000	1,000	-
Total Kilgore South Street Building	<u>5,755</u>	<u>5,319</u>	<u>436</u>
Elderville Community Building:			
Supplies & Other Expense	354	297	57
Communications	410	366	44
Utilities	2,176	2,173	3
Repairs & Maintenance Service	220	219	1
Capital Outlay	1,295	1,295	-
Total Elderville Community Building	<u>4,455</u>	<u>4,350</u>	<u>105</u>
Easton Community Building:			
Supplies & Other Expense	595	313	282
Communications	412	403	9

**GREGG COUNTY, TEXAS
GENERAL FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Utilities	2,085	2,084	1
Repairs & Maintenance Service	1,883	1,876	7
Capital Outlay	3,370	3,370	-
Total Easton Community Building	<u>8,345</u>	<u>8,046</u>	<u>299</u>
Total Public Buildings	<u>1,705,599</u>	<u>1,590,663</u>	<u>114,936</u>
 Debt Service - Principal:			
Principal:			
Repayment-MTC-3rd Floor Completion	<u>540,000</u>	<u>489,584</u>	<u>50,416</u>
Total Principal	<u>540,000</u>	<u>489,584</u>	<u>50,416</u>
Total Debt Service - Principal	<u>540,000</u>	<u>489,584</u>	<u>50,416</u>
Total Expenditures	<u>\$ 19,247,157</u>	<u>\$ 18,310,773</u>	<u>\$ 936,384</u>

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

	<u>JUVENILE SERVICES</u>	<u>COMPUTER REPLACEMENT PROJECT</u>	<u>ELECTION SERVICES CONTRACT</u>	<u>RECORDS MANAGEMENT & PRESERVATION</u>	<u>JAIL LEASE FACILITY</u>	<u>ROAD AND BRIDGE</u>
Assets:						
Cash	\$ 192,932	\$ 40,128	\$ 36,765	\$ 48,961	\$ 201,506	\$ 344,100
Investments	99,966	-	-	-	-	1,109,169
Due From Other Funds	967	-	-	3,085	-	29,400
Receivables						
Other Governments	183,263	-	-	-	-	3,927
Accounts	147,365	-	129	166	12,194	44,207
Delinquent Property Taxes	-	-	-	-	-	38,168
Inventory - Material / Supplies	-	-	-	-	-	89,161
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 624,493</u>	<u>\$ 40,128</u>	<u>\$ 36,894</u>	<u>\$ 52,212</u>	<u>\$ 213,700</u>	<u>\$ 1,658,132</u>
Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ 41,875	\$ -	\$ 680	\$ 7,508	\$ -	\$ 617,626
Due to Other Funds	-	-	-	-	-	-
Accounts Payable - Other Governments	-	-	-	-	-	467
Deferred Revenues	37,627	-	-	-	-	38,168
Interfund Loans Payable	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>79,502</u>	<u>-</u>	<u>680</u>	<u>7,508</u>	<u>-</u>	<u>656,261</u>
Fund Balance:						
Reserved for Inventory	-	-	-	-	-	89,161
Unreserved, Undesignated	544,991	40,128	36,214	44,704	213,700	912,710
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>544,991</u>	<u>40,128</u>	<u>36,214</u>	<u>44,704</u>	<u>213,700</u>	<u>1,001,871</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u>\$ 624,493</u>	<u>\$ 40,128</u>	<u>\$ 36,894</u>	<u>\$ 52,212</u>	<u>\$ 213,700</u>	<u>\$ 1,658,132</u>

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

		JURY	LAW LIBRARY	AIRPORT	COUNTY RECORDS MANAGEMENT & PRESERVATION	SECURITY	LEOSE
	\$		\$		\$		\$
Assets:							
Cash	94,851	28,898	209,219	60,038	12,236	17,610	
Investments	200,066	99,966	100,099	-	-	-	
Due From Other Funds	2,574	1,720	497	545	1,084	-	
Receivables							
Other Governments	-	-	105	-	-	-	
Accounts	914	280	34,035	1,067	536	64	
Delinquent Property Taxes	21,703	-	37,362	-	-	-	
Inventory - Material / Supplies	-	-	1,999	-	-	-	
Total Assets	\$ 320,108	\$ 130,864	\$ 383,316	\$ 61,650	\$ 13,856	\$ 17,674	
Liabilities and Fund Balance:							
Liabilities:							
Accounts Payable	13,742	2,655	41,202	923	5,348	17,674	
Due to Other Funds	-	-	-	-	-	-	
Accounts Payable - Other Governments	-	-	1,262	-	-	-	
Deferred Revenues	21,703	-	37,363	-	-	-	
Interfund Loans Payable	-	-	-	-	-	-	
Total Liabilities	35,445	2,655	79,827	923	5,348	17,674	
Fund Balance:							
Reserved for Inventory	-	-	1,999	-	-	-	
Unreserved, Undesignated	284,663	128,209	301,490	60,727	8,508	-	
Total Fund Balance	284,663	128,209	303,489	60,727	8,508	-	
Total Liabilities and Fund Balance	\$ 320,108	\$ 130,864	\$ 383,316	\$ 61,650	\$ 13,856	\$ 17,674	

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

	JUSTICE COURT TECHNOLOGY	HEALTH CARE	SHERIFF - ASSET & FORFEITURE	SHERIFF- ENFORCEMENT	SHERIFF - INMATE WELFARE	SHERIFF - INMATE WELFARE, TDC
Assets:						
Cash	\$ 400	\$ 2,653	\$ 22,131	\$ 19,993	\$ 56,534	\$ 699
Investments	-	2,114,136	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Receivables						
Other Governments	-	-	-	-	-	-
Accounts	208	39,090	-	-	-	-
Delinquent Property Taxes	-	-	-	-	-	-
Inventory - Material / Supplies	-	-	-	-	-	-
	Total Assets	\$ 2,155,879	\$ 22,131	\$ 19,993	\$ 56,534	\$ 699
	\$ 608	\$ 2,155,879	\$ 22,131	\$ 19,993	\$ 56,534	\$ 699
Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	-
Accounts Payable - Other Governments	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-	-
	Total Liabilities	-	-	-	-	-
	-	-	-	-	-	-
Fund Balance:						
Reserved for Inventory	-	-	-	-	-	-
Unreserved, Undesignated	608	2,155,879	22,131	19,993	56,534	699
	Total Fund Balance	2,155,879	22,131	19,993	56,534	699
	608	2,155,879	22,131	19,993	56,534	699
Total Liabilities and Fund Balance	\$ 608	\$ 2,155,879	\$ 22,131	\$ 19,993	\$ 56,534	\$ 699

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

	CODE -	CODE -	DISTRICT	GRANTS (COMBINED)	TOTALS (MEMORANDUM ONLY)	
	AWARDED FORFEITURE	FEDERAL ENFORCEMENT ACCOUNT	ATTORNEY GENERAL		September 30	
					2001	2000
Assets:						
Cash	\$ 608,496	\$ 15,901	\$203,168	\$ 209,190	\$ 2,426,409	\$ 2,578,364
Investments	-	-	-	-	3,723,402	3,610,028
Due From Other Funds	-	-	-	-	39,872	220,306
Receivables						
Other Governments	-	-	-	58,021	245,316	44,837
Accounts	-	-	-	74,143	354,398	80,170
Delinquent Property Taxes	-	-	-	-	97,233	147,435
Inventory - Material / Supplies	-	-	-	-	91,160	100,284
Total Assets	\$ 608,496	\$ 15,901	\$ 203,168	\$ 341,354	\$ 6,977,790	\$ 6,781,424
Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ -	\$ 23,545	\$ 772,778	\$ 226,998
Due to Other Funds	-	-	18,982	63,880	82,862	293,076
Accounts Payable - Other Governments	-	-	-	-	1,729	3,726
Deferred Revenues	-	-	-	253,929	388,790	266,697
Interfund Loans Payable	-	-	-	-	-	176,591
Total Liabilities	-	-	18,982	341,354	1,246,159	967,088
Fund Balance:						
Reserved for Inventory	-	-	-	-	91,160	100,284
Unreserved, Undesignated	608,496	15,901	184,186	-	5,640,471	5,714,052
Total Fund Balance	608,496	15,901	184,186	-	5,731,631	5,814,336
Total Liabilities and Fund Balance	\$ 608,496	\$ 15,901	\$ 203,168	\$ 341,354	\$ 6,977,790	\$ 6,781,424

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	JUVENILE SERVICES	COMPUTER REPLACEMENT PROJECT	ELECTION SERVICES CONTRACT	RECORDS MANAGEMENT & PRESERVATION	JAIL LEASE FACILITY
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	452,623	-	-	-	-
Charges for Services	343,377	-	6,117	140,125	-
Fines and Forfeitures	-	-	-	-	-
Interest	14,793	-	2,422	3,452	-
Rent and Commissions	-	-	-	-	78,734
Miscellaneous	348	-	-	3	-
Total Revenues	811,141	-	8,539	143,580	78,734
Expenditures:					
General Government	-	-	4,891	136,527	-
Judicial	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Corrections and Rehabilitation	1,573,531	-	-	-	-
Health and Human Services	-	-	-	-	-
Transportation and Roads	-	-	-	-	-
Total Expenditures	1,573,531	-	4,891	136,527	-
Excess (Deficiency) of Revenues over Expenditures	(762,390)	-	3,648	7,053	78,734
Other Financing Sources (Uses):					
Operating Transfers In	1,263,000	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	1,263,000	-	-	-	-
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	500,610	-	3,648	7,053	78,734
Fund Balance at Beginning of Year	44,381	40,128	32,566	37,651	134,966
Prior Period Adjustment	-	-	-	-	-
Fund Balance at Beginning of Year (Restated)	44,381	40,128	32,566	37,651	134,966
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	\$ 544,991	\$ 40,128	\$ 36,214	\$ 44,704	\$ 213,700

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	ROAD AND BRIDGE	JURY	LAW LIBRARY	AIRPORT	COUNTY RECORDS MANAGEMENT & PRESERVATION
Revenues:					
Taxes	\$ 1,757,652	\$ 274,129	\$ -	\$ 470,651	\$ -
Licenses and Permits	1,087,571	-	-	-	-
Intergovernmental	106,279	-	-	-	-
Charges for Services	-	82,680	57,489	107,060	38,851
Fines and Forfeitures	351,332	-	-	-	-
Interest	82,831	23,054	6,951	28,306	3,677
Rent and Commissions	-	-	-	235,266	-
Miscellaneous	22,764	18	81	2,045	21
Total Revenues	3,408,429	379,881	64,521	843,328	42,549
Expenditures:					
General Government	-	-	-	947,080	31,844
Judicial	-	461,886	50,425	-	-
Law Enforcement	-	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-
Health and Human Services	-	-	-	-	-
Transportation and Roads	3,945,747	-	-	-	-
Total Expenditures	3,945,747	461,886	50,425	947,080	31,844
Excess (Deficiency) of Revenues over Expenditures	(537,318)	(82,005)	14,096	(103,752)	10,705
Other Financing Sources (Uses):					
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	(537,318)	(82,005)	14,096	(103,752)	10,705
Fund Balance at Beginning of Year	1,548,771	366,668	114,113	406,784	50,022
Prior Period Adjustment	-	-	-	-	-
Fund Balance at Beginning of Year (Restated)	1,548,771	366,668	114,113	406,784	50,022
Increase (Decrease) in Reserve for Inventory	(9,582)	-	-	457	-
Fund Balance at End of Year	\$ 1,001,871	\$ 284,663	\$ 128,209	\$ 303,489	\$ 60,727

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>SECURITY</u>	<u>LEOSE</u>	<u>JUSTICE COURT TECHNOLOGY</u>	<u>REVOLVING LOAN FUND - INDUSTRIAL DEVELOPMENT</u>	<u>HEALTH CARE FUND</u>
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	115,253
Charges for Services	72,970	-	608	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	1,128	-	-	4,170	163,272
Rent and Commissions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>74,098</u>	<u>-</u>	<u>608</u>	<u>4,170</u>	<u>278,525</u>
Expenditures:					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Law Enforcement	125,697	-	-	-	-
Corrections and Rehabilitation	-	-	-	-	-
Health and Human Services	-	-	-	-	100,000
Transportation and Roads	-	-	-	-	-
Total Expenditures	<u>125,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(51,599)	-	608	4,170	178,525
Other Financing Sources (Uses):					
Operating Transfers In	41,600	-	-	-	-
Operating Transfers Out	-	-	-	(87,894)	-
Total Other Financing Sources (Uses)	<u>41,600</u>	<u>-</u>	<u>-</u>	<u>(87,894)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(9,999)	-	608	(83,724)	178,525
Fund Balance at Beginning of Year	18,507	12,766	-	83,724	1,977,354
Prior Period Adjustment	-	(12,766)	-	-	-
Fund Balance at Beginning of Year (Restated)	18,507	-	-	83,724	1,977,354
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 8,508</u>	<u>\$ -</u>	<u>\$ 608</u>	<u>\$ -</u>	<u>\$ 2,155,879</u>

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>SHERIFF - ASSET & FORFEITURE</u>	<u>SHERIFF - ENFORCEMENT</u>	<u>SHERIFF - INMATE WELFARE</u>	<u>SHERIFF - INMATE WELFARE, TDC</u>	<u>CODE - ENFORCEMENT AWARDED FORFEITURE</u>
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	11,861
Rent and Commissions	-	-	-	-	-
Miscellaneous	47,203	12,244	108,043	22,109	108,750
Total Revenues	<u>47,203</u>	<u>12,244</u>	<u>108,043</u>	<u>22,109</u>	<u>120,611</u>
Expenditures:					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Law Enforcement	58,728	18,530	-	-	101,137
Corrections and Rehabilitation	-	-	75,392	22,490	-
Health and Human Services	-	-	-	-	-
Transportation and Roads	-	-	-	-	-
Total Expenditures	<u>58,728</u>	<u>18,530</u>	<u>75,392</u>	<u>22,490</u>	<u>101,137</u>
Excess (Deficiency) of Revenues Over Expenditures	(11,525)	(6,286)	32,651	(381)	19,474
Other Financing Sources (Uses):					
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	(11,525)	(6,286)	32,651	(381)	19,474
Fund Balance at Beginning of Year	33,656	26,279	23,883	1,080	589,022
Prior Period Adjustment	-	-	-	-	-
Fund Balance at Beginning of Year (Restated)	33,656	26,279	23,883	1,080	589,022
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
Fund Balance at End of Year	<u>\$ 22,131</u>	<u>\$ 19,993</u>	<u>\$ 56,534</u>	<u>\$ 699</u>	<u>\$ 608,496</u>

**GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	CODE - FEDERAL ENFORCEMENT ACCOUNT	DISTRICT ATTORNEY GENERAL	GRANTS	Totals	
				2001	2000
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ 2,502,432	\$ 2,373,389
Licenses and Permits	-	-	-	1,087,571	1,077,371
Intergovernmental	-	101,126	878,122	1,653,403	1,139,208
Charges for Services	-	211,482	81,288	1,142,047	806,517
Fines and Forfeitures	-	-	-	351,332	334,127
Interest	796	-	-	346,713	389,581
Rent and Commissions	-	-	-	314,000	315,638
Miscellaneous	-	521	39,040	363,190	596,114
Total Revenues	<u>796</u>	<u>313,129</u>	<u>998,450</u>	<u>7,760,688</u>	<u>7,031,945</u>
Expenditures:					
General Government	-	-	-	1,120,342	1,083,850
Judicial	-	340,203	119,382	971,896	944,468
Law Enforcement	45,650	-	167,621	517,363	717,444
Corrections and Rehabilitation	-	-	536,919	2,208,332	1,853,787
Health and Human Services	-	-	6,682	106,682	103,633
Transportation and Roads	-	-	-	3,945,747	3,537,007
Total Expenditures	<u>45,650</u>	<u>340,203</u>	<u>830,604</u>	<u>8,870,362</u>	<u>8,240,189</u>
Excess (Deficiency) of Revenues Over Expenditures	(44,854)	(27,074)	167,846	(1,109,674)	(1,208,244)
Other Financing Sources (Uses):					
Operating Transfers In	-	-	7,154	1,311,754	1,211,860
Operating Transfers Out	-	-	(175,000)	(262,894)	(301,327)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(167,846)</u>	<u>1,048,860</u>	<u>910,533</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	(44,854)	(27,074)	-	(60,814)	(297,711)
Fund Balance at Beginning of Year	60,755	211,260	-	5,814,336	6,086,601
Prior Period Adjustment	-	-	-	(12,766)	-
Fund Balance at Beginning of Year (Restated)	60,755	211,260	-	5,801,570	6,086,601
Increase (Decrease) in Reserve for Inventory	-	-	-	(9,125)	25,446
Fund Balance at End of Year	<u>\$ 15,901</u>	<u>\$ 184,186</u>	<u>\$ -</u>	<u>\$ 5,731,631</u>	<u>\$ 5,814,336</u>

**GREGG COUNTY, TEXAS
JUVENILE SERVICES FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Intergovernmental	\$ 303,373	\$ 452,623	\$ 149,250	\$ 283,373
Charges for Services	49,815	343,377	293,562	73,299
Interest	-	14,793	14,793	32,812
Miscellaneous	-	348	348	173,944
Total Revenues	<u>353,188</u>	<u>811,141</u>	<u>457,953</u>	<u>563,428</u>
Expenditures:				
Corrections and Rehabilitation	1,590,550	1,573,531	17,019	1,406,771
Total Expenditures	<u>1,590,550</u>	<u>1,573,531</u>	<u>17,019</u>	<u>1,406,771</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,237,362)</u>	<u>(762,390)</u>	<u>474,972</u>	<u>(843,343)</u>
Other Financing Sources (Uses):				
Operating Transfers In	1,313,000	1,263,000	(50,000)	1,088,000
Operating Transfers Out	(29,000)	-	29,000	(301,327)
Total Other Financing Sources (Uses)	<u>1,284,000</u>	<u>1,263,000</u>	<u>(21,000)</u>	<u>786,673</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>46,638</u>	<u>500,610</u>	<u>453,972</u>	<u>(56,670)</u>
Fund Balance at Beginning of Year	<u>44,381</u>	<u>44,381</u>	<u>-</u>	<u>101,051</u>
Fund Balance at End of Year	<u>\$ 91,019</u>	<u>\$ 544,991</u>	<u>\$ 453,972</u>	<u>\$ 44,381</u>

**GREGG COUNTY, TEXAS
JUVENILE SERVICES FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental:			
State Aid	\$ 283,373	\$ 283,373	\$ -
Federal Grant	-	169,250	169,250
USDA	20,000	-	(20,000)
Total Intergovernmental	303,373	452,623	149,250
Charges for Services:			
Supervision	-	17,968	17,968
Contract Services	49,815	325,409	275,594
Total Charges for Services	49,815	343,377	293,562
Interest:			
Interest	-	16,148	16,148
Unrealized Gains/Losses	-	(1,355)	(1,355)
Total Interest	-	14,793	14,793
Miscellaneous:			
Sale of Fixed Assets	-	190	190
Miscellaneous	-	158	158
Total Miscellaneous	-	348	348
Total Revenues	\$ 353,188	\$ 811,141	\$ 457,953

**GREGG COUNTY, TEXAS
JUVENILE SERVICES FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Corrections and Rehabilitation:			
Youth Detention:			
Salaries & Wages - Other Employees	\$ 272,758	\$ 272,758	\$ -
Overtime	14,720	14,301	419
Temporary Help	231	231	-
Merit Pay	9,060	9,060	-
Longevity Pay	720	720	-
Part-Time Pool	180,753	178,190	2,563
Social Security - Other Employees	36,023	35,915	108
Group Insurance - Other Employees	54,234	54,234	-
Retirement - Other Employees	29,332	29,332	-
Worker's Comp - Other Employees	3,991	3,991	-
State Unemployment Insurance	962	962	-
Supplies & Other Expense	58,826	57,138	1,688
Copying Machine	6,500	5,606	894
Communications	700	526	174
Conferences, Workshops & Training	6,000	5,706	294
Travel	10,400	5,553	4,847
Repairs & Maintenance Service	8,400	8,314	86
Groceries / Food Service	37,500	37,464	36
Total Youth Detention	731,110	720,001	11,109
Juvenile Probation:			
Salaries & Wages - Other Employees	536,620	536,619	1
Merit Pay	8,916	8,916	-
Longevity Pay	2,520	2,160	360
Social Security - Other Employees	41,420	41,420	-
Group Insurance - Other Employees	69,339	69,338	1
Retirement - Other Employees	54,672	54,020	652
Worker's Comp - Other Employees	1,954	1,954	-
State Unemployment Insurance	1,093	1,093	-
Supplies & Other Expense	28,000	26,732	1,268
Postage	3,000	2,777	223
Other Professional Services	15,900	14,058	1,842

**GREGG COUNTY, TEXAS
JUVENILE SERVICES FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Communications	9,000	8,846	154
Conferences, Workshops & Training	14,000	13,606	394
Travel	12,000	11,943	57
Repairs & Maintenance Service	10,333	10,018	315
Fuel & Lubrication	6,000	5,419	581
Capital Outlay	23,673	23,611	62
Interest	21,000	21,000	-
Total Juvenile Probation	859,440	853,530	5,910
Total Corrections and Rehabilitation	1,590,550	1,573,531	17,019
Total Expenditures	\$ 1,590,550	\$ 1,573,531	\$ 17,019

**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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Charges for Services	\$ 2,000	\$ 6,117	\$ 4,117	\$ 8,971
Interest	2,000	2,422	422	3,077
Total Revenues	<u>4,000</u>	<u>8,539</u>	<u>4,539</u>	<u>12,048</u>
Expenditures:				
General Government	17,400	4,891	12,509	11,946
Total Expenditures	<u>17,400</u>	<u>4,891</u>	<u>12,509</u>	<u>11,946</u>
Excess (Deficiency) of Revenues Over Expenditures	(13,400)	3,648	17,048	102
Fund Balance at Beginning of Year	<u>32,566</u>	<u>32,566</u>	-	<u>32,464</u>
Fund Balance at End of Year	<u>\$ 19,166</u>	<u>\$ 36,214</u>	<u>\$ 17,048</u>	<u>\$ 32,566</u>

**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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Charges for Services	\$ 150,000	\$ 140,125	\$ (9,875)	\$ 142,665
Interest	3,000	3,452	452	2,811
Miscellaneous	-	3	3	-
Total Revenues	<u>153,000</u>	<u>143,580</u>	<u>(9,420)</u>	<u>145,476</u>
Expenditures:				
General Government	150,071	136,527	13,544	162,590
Total Expenditures	<u>150,071</u>	<u>136,527</u>	<u>13,544</u>	<u>162,590</u>
Excess (Deficiency) of Revenues Over Expenditures	2,929	7,053	4,124	(17,114)
Fund Balance at Beginning of Year	<u>37,651</u>	<u>37,651</u>	-	<u>54,765</u>
Fund Balance at End of Year	<u>\$ 40,580</u>	<u>\$ 44,704</u>	<u>\$ 4,124</u>	<u>\$ 37,651</u>

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

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Charges for Services:			
Records Management	\$ 150,000	\$ 140,125	\$ (9,875)
Total Charges for Services	<u>150,000</u>	<u>140,125</u>	<u>(9,875)</u>
Interest:			
Interest	3,000	3,452	452
Total Interest	<u>3,000</u>	<u>3,452</u>	<u>452</u>
Miscellaneous:			
Sale of Fixed Assets	-	3	3
Total Miscellaneous	<u>-</u>	<u>3</u>	<u>3</u>
Total Revenues	<u>\$ 153,000</u>	<u>\$ 143,580</u>	<u>\$ (9,420)</u>

GREGG COUNTY, TEXAS
RECORDS MANAGEMENT AND PRESERVATION FUND
SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government:			
Records Management & Preservation:			
Salaries & Wages - Other Employees	\$ 39,196	\$ 37,196	\$ 2,000
Merit Pay	332	295	37
Longevity Pay	360	360	-
Social Security - Other Employees	3,428	2,591	837
Group Insurance - Other Employees	7,229	7,229	-
Retirement - Other Employees	4,113	3,611	502
Worker's Comp - Other Employees	38	30	8
State Unemployment Insurance	171	72	99
Supplies & Other Expense	5,386	226	5,160
Microfilming	6,500	3,991	2,509
Conferences, Workshops & Training	500	-	500
Travel	500	12	488
Repairs & Maintenance Service	32,318	31,800	518
Capital Outlay	50,000	49,114	886
Total Records Mgmt & Preservation	<u>150,071</u>	<u>136,527</u>	<u>13,544</u>
Total General Government	<u>150,071</u>	<u>136,527</u>	<u>13,544</u>
Total Expenditures	<u>\$ 150,071</u>	<u>\$ 136,527</u>	<u>\$ 13,544</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	2001			2000
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Rent and Commissions	\$ 55,000	\$ 78,734	\$ 23,734	\$ 79,185
Total Revenues	55,000	78,734	23,734	79,185
Excess (Deficiency) of Revenues Over Expenditures	55,000	78,734	23,734	79,185
Fund Balance at Beginning of Year	134,966	134,966	-	55,781
Fund Balance at End of Year	\$ 189,966	\$ 213,700	\$ 23,734	\$ 134,966

**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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes	\$ 1,636,500	\$ 1,757,652	\$ 121,152	\$ 1,638,300
Licenses and Permits	1,087,000	1,087,571	571	1,077,371
Intergovernmental	105,885	106,279	394	22,424
Fines and Forfeitures	310,000	351,332	41,332	334,127
Interest	105,000	82,831	(22,169)	135,439
Miscellaneous	26,619	22,764	(3,855)	259
Total Revenues	<u>3,271,004</u>	<u>3,408,429</u>	<u>137,425</u>	<u>3,207,920</u>
Expenditures:				
Transportation and Roads	4,256,213	3,945,747	310,466	3,537,007
Total Expenditures	<u>4,256,213</u>	<u>3,945,747</u>	<u>310,466</u>	<u>3,537,007</u>
Excess (Deficiency) of Revenues over Expenditures	(985,209)	(537,318)	447,891	(329,087)
Fund Balance at Beginning of Year	1,548,771	1,548,771	-	1,847,813
Inc (Dec) in Reserve For Inventory	-	(9,582)	(9,582)	30,045
Fund Balance at End of Year	<u>\$ 563,562</u>	<u>\$ 1,001,871</u>	<u>\$ 438,309</u>	<u>\$ 1,548,771</u>

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

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Taxes:			
Current Property Taxes	\$ 397,500	\$ 391,005	\$ (6,495)
Delinquent Property Taxes	19,000	19,686	686
Motor Vehicle Sales Tax	1,220,000	1,346,961	126,961
Total Taxes	<u>1,636,500</u>	<u>1,757,652</u>	<u>121,152</u>
Licenses and Permits:			
Motor Vehicle Registration	1,080,000	1,076,440	(3,560)
Weight Permits	7,000	11,131	4,131
Total Licenses and Permits	<u>1,087,000</u>	<u>1,087,571</u>	<u>571</u>
Intergovernmental:			
Federal Grant	83,485	83,485	-
Lateral Road	22,400	22,794	394
Total Intergovernmental	<u>105,885</u>	<u>106,279</u>	<u>394</u>
Fines and Forfeitures:			
County and District Courts	310,000	351,332	41,332
Total Fines and Forfeitures	<u>310,000</u>	<u>351,332</u>	<u>41,332</u>
Interest:			
Interest	105,000	98,437	(6,563)
Unrealized Gains / Losses	-	(15,606)	(15,606)
Total Interest	<u>105,000</u>	<u>82,831</u>	<u>(22,169)</u>
Miscellaneous:			
Miscellaneous	21,619	22,739	1,120
Sale of Fixed Assets	5,000	25	(4,975)
Total Miscellaneous	<u>26,619</u>	<u>22,764</u>	<u>(3,855)</u>
Total Revenues	<u>\$ 3,271,004</u>	<u>\$ 3,408,429</u>	<u>\$ 137,425</u>

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

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Transportation and Roads:			
Administration:			
Salaries - Elected	\$ 218,900	\$ 218,900	\$ -
COLA - Elected	4,378	4,378	-
Social Security - Elected	17,862	16,760	1,102
Group Insurance - Elected	17,604	15,868	1,736
Retirement - Elected	21,435	21,290	145
Worker's Comp - Elected	1,980	1,980	-
Insurance	45,000	42,399	2,601
Total Administration	<u>327,159</u>	<u>321,575</u>	<u>5,584</u>
Road and Bridge - General:			
Supplies & Other Expense	300	110	190
Conferences, Workshops & Training	200	-	200
Total Road and Bridge - General	<u>500</u>	<u>110</u>	<u>390</u>
Road and Bridge-Precinct No. 1:			
Salaries & Wages - Other Employees	457,512	433,954	23,558
Overtime	6,000	3,059	2,941
Merit Pay	6,863	4,948	1,915
Longevity Pay	3,480	3,480	-
Part-Time Pool	24,000	13,279	10,721
Accrued Leave	9,408	7,668	1,740
Social Security - Other Employees	40,581	34,635	5,946
Group Insurance - Other Employees	66,655	59,800	6,855
Retirement - Other Employees	48,697	43,196	5,501
Worker's Comp - Other Employees	11,866	11,866	-
State Unemployment Insurance	2,029	885	1,144
Supplies & Other Expense	53,400	50,388	3,012
Postage	200	102	98
Copying Machine	2,200	1,653	547
Communications	3,000	2,638	362
Conferences, Workshops & Training	1,592	1,443	149

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

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Travel	51	51	-
Utilities	12,396	11,879	517
Repairs & Maintenance Service	64,185	59,208	4,977
Uniforms	9,200	6,636	2,564
Contract Services	11,830	9,728	2,102
Pipe & Culvert	4,633	4,633	-
Gravel, Sand & Cement	19,367	17,945	1,422
Road Oil & Asphalt	245,360	243,144	2,216
Rent - Equipment	550	546	4
Tires & Tubes	10,500	10,296	204
Fuel & Lubrication	32,757	30,118	2,639
Capital Outlays	117,815	112,788	5,027
Total Road and Bridge-Precinct No. 1	<u>1,266,127</u>	<u>1,179,966</u>	<u>86,161</u>
Road and Bridge-Precinct No. 2:			
Salaries & Wages - Other Employees	22,723	22,723	-
Merit Pay	341	265	76
Social Security - Other Employees	1,845	1,758	87
Group Insurance - Other Employees	4,082	3,643	439
Retirement - Other Employees	2,214	2,192	22
Worker's Comp - Other Employees	31	31	-
State Unemployment Insurance	92	44	48
Supplies & Other Expense	2,000	1,785	215
Copying Machine	500	365	135

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

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Communications	2,400	2,234	166
Conferences, Workshops & Training	695	668	27
Travel	200	158	42
Total Road and Bridge-Precinct No. 2	<u>37,123</u>	<u>35,866</u>	<u>1,257</u>
Road and Bridge-Precinct No. 3:			
Salaries & Wages - Other Employees	519,078	467,988	51,090
Overtime	10,000	8,571	1,429
Merit Pay	7,786	7,785	1
Longevity Pay	4,080	3,480	600
Social Security - Other Employees	43,276	36,717	6,559
Group Insurance - Other Employees	82,411	61,560	20,851
Retirement - Other Employees	51,931	46,510	5,421
Worker's Comp - Other Employees	14,261	14,261	-
State Unemployment Insurance	2,164	915	1,249
Supplies & Other Expense	92,700	69,233	23,467
Copying Machine	3,792	774	3,018
Communications	9,000	7,136	1,864
Conferences, Workshops & Training	2,250	1,598	652
Travel	500	-	500
Utilities	10,000	9,380	620
Repairs & Maintenance Service	24,730	21,865	2,865
Uniforms	8,700	3,009	5,691
Contract Services	32,900	32,900	-
Pipe & Culvert	1,100	1,056	44
Gravel, Sand & Cement	5,000	3,143	1,857
Road Oil & Asphalt	299,024	298,908	116
Rent - Equipment	1,500	583	917

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

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Tires & Tubes	13,000	6,690	6,310
Fuel & Lubrication	45,000	40,394	4,606
Capital Outlays	458,589	457,826	763
Total Road and Bridge-Precinct No. 3	<u>1,742,772</u>	<u>1,602,282</u>	<u>140,490</u>
Road and Bridge-Precinct No. 4:			
Salaries & Wages - Other Employees	381,216	367,820	13,396
Overtime	5,000	713	4,287
Temporary Help	2,500	-	2,500
Merit Pay	5,718	4,844	874
Longevity Pay	1,800	1,800	-
Social Security - Other Employees	31,699	27,508	4,191
Group Insurance - Other Employees	61,716	55,549	6,167
Retirement - Other Employees	38,039	35,772	2,267
Worker's Comp - Other Employees	10,926	10,926	-
State Unemployment Insurance	1,585	713	872
Supplies & Other Expense	43,800	39,830	3,970
Copying Machine	1,800	1,650	150
Communications	5,500	4,016	1,484
Conferences, Workshops & Training	2,500	2,426	74
Utilities	15,000	14,657	343
Repairs & Maintenance Service	28,000	25,793	2,207
Uniforms	8,800	4,495	4,305
Pipe & Culvert	1,300	735	565
Gravel, Sand & Cement	1,800	-	1,800
Road Oil & Asphalt	195,733	177,208	18,525
Rent - Equipment	1,600	914	686
Tires & Tubes	9,000	8,728	272
Fuel & Lubrication	27,500	19,851	7,649
Total Road and Bridge-Precinct No. 4	<u>882,532</u>	<u>805,948</u>	<u>76,584</u>
Total Transportation and Roads	<u>4,256,213</u>	<u>3,945,747</u>	<u>310,466</u>
Total Expenditures	<u>\$ 4,256,213</u>	<u>\$ 3,945,747</u>	<u>\$ 310,466</u>

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

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
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**GREGG COUNTY, TEXAS
JURY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes	\$ 276,425	\$ 274,129	\$ (2,296)	\$ 270,806
Charges for Services	78,000	82,680	4,680	79,088
Interest	25,000	23,054	(1,946)	29,846
Miscellaneous	1,000	18	(982)	62
Total Revenues	<u>380,425</u>	<u>379,881</u>	<u>(544)</u>	<u>379,802</u>
Expenditures:				
Judicial	517,090	461,886	55,204	435,297
Total Expenditures	<u>517,090</u>	<u>461,886</u>	<u>55,204</u>	<u>435,297</u>
Excess (Deficiency) of Revenues over Expenditures	(136,665)	(82,005)	54,660	(55,495)
Fund Balance at Beginning of Year	<u>366,668</u>	<u>366,668</u>	-	<u>422,163</u>
Fund Balance at End of Year	<u><u>\$ 230,003</u></u>	<u><u>\$ 284,663</u></u>	<u><u>\$ 54,660</u></u>	<u><u>\$ 366,668</u></u>

**GREGG COUNTY, TEXAS
JURY FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes :			
Current Property Taxes	\$ 268,170	\$ 261,117	\$ (7,053)
Delinquent Property Taxes	8,255	13,012	4,757
Total Taxes	276,425	274,129	(2,296)
Charges for Services:			
Jury	45,000	36,579	(8,421)
Court Reporter Service Fees	33,000	46,101	13,101
Total Charges for Services	78,000	82,680	4,680
Interest:			
Interest	25,000	24,314	(686)
Unrealized Gains / Losses	-	(1,260)	(1,260)
Total Interest	25,000	23,054	(1,946)
Miscellaneous:			
Sale of Fixed Assets	-	18	18
Miscellaneous	1,000	-	(1,000)
Total Miscellaneous	1,000	18	(982)
Total Revenues	\$ 380,425	\$ 379,881	\$ (544)

**GREGG COUNTY, TEXAS
JURY FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Judicial:			
Attorney General Master:			
Contract Services - Court Reporters	\$ 8,600	\$ 7,950	\$ 650
Total Attorney General Master	<u>8,600</u>	<u>7,950</u>	<u>650</u>
124th District Court:			
Salaries & Wages - Other Employees	78,582	78,581	1
Temporary Help	1,600	560	1,040
Interpreter	1,000	-	1,000
Merit Pay	1,179	-	1,179
Longevity Pay	480	480	-
Social Security - Other Employees	6,627	5,725	902
Group Insurance - Other Employees	8,521	7,827	694
Retirement - Other Employees	7,953	7,539	414
Worker's Comp - Other Employees	109	109	-
State Unemployment Insurance	331	150	181
Supplies & Other Expense	3,863	3,773	90
Court Reporters - Statement of Facts	37,140	36,880	260
Other Professional Services	2,500	2,415	85
Visiting Judges	4,260	3,580	680
Contract Services - Court Reporters	13,650	13,360	290
Communications	500	421	79
Conferences, Workshops & Training	174	104	70
Repairs & Maintenance Service	500	394	106
Capital Outlay	1,400	1,365	35
Total 124th District Court	<u>170,369</u>	<u>163,263</u>	<u>7,106</u>
188th District Court:			
Salaries & Wages - Other Employees	70,542	60,639	9,903
Interpreter	500	-	500
Merit Pay	379	379	-

**GREGG COUNTY, TEXAS
JURY FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Longevity Pay	240	120	120
Social Security - Other Employees	5,732	4,670	1,062
Group Insurance - Other Employees	8,412	7,239	1,173
Retirement - Other Employees	6,879	5,833	1,046
Worker's Comp - Other Employees	97	97	-
State Unemployment Insurance	287	116	171
Supplies & Other Expense	3,575	3,536	39
Copying Machine	2,800	2,596	204
Court Reporters - Statement of Facts	23,450	23,124	326
Other Professional Services	2,585	2,398	187
Visiting Judges	300	126	174
Contract Services - Court Reporters	10,500	10,376	124
Conferences, Workshops & Training	500	25	475
Capital Outlay	2,925	2,693	232
Total 188th District Court	<u>139,703</u>	<u>123,967</u>	<u>15,736</u>
 307th District Court:			
Salaries & Wages - Other Employees	75,398	75,398	-
Temporary Help	5,000	3,240	1,760
Interpreter	500	-	500
Merit Pay	1,131	664	467
Longevity Pay	240	240	-
Social Security - Other Employees	6,581	5,475	1,106
Group Insurance - Other Employees	8,516	8,141	375
Retirement - Other Employees	7,898	7,276	622
Worker's Comp - Other Employees	105	105	-
State Unemployment Insurance	329	145	184
Supplies & Other Expense	7,985	4,439	3,546
Copying Machine	2,015	1,825	190
Court Reporters - Statement of Facts	7,500	-	7,500
Other Professional Services	3,800	-	3,800
Visiting Judges	2,500	390	2,110
Contract Services - Court Reporters	5,000	3,930	1,070
Conferences, Workshops & Training	3,000	1,963	1,037

**GREGG COUNTY, TEXAS
JURY FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Repairs & Maintenance Service	700	659	41
Total 307th District Court	<u>138,198</u>	<u>113,890</u>	<u>24,308</u>
 General:			
Supplies & Other Expense	500	-	500
Other Professional Services	7,189	7,188	1
Juror Fees	44,681	44,681	-
Juror Expenses	7,850	947	6,903
Total General	<u>60,220</u>	<u>52,816</u>	<u>7,404</u>
Total Judicial	<u>517,090</u>	<u>461,886</u>	<u>55,204</u>
Total Expenditures	<u>\$ 517,090</u>	<u>\$ 461,886</u>	<u>\$ 55,204</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Charges for Services	\$ 52,000	\$ 57,489	\$ 5,489	\$ 55,803
Interest	6,000	6,951	951	7,572
Miscellaneous	400	81	(319)	112
Total Revenues	<u>58,400</u>	<u>64,521</u>	<u>6,121</u>	<u>63,487</u>
Expenditures:				
Judicial	77,266	50,425	26,841	61,226
Total Expenditures	<u>77,266</u>	<u>50,425</u>	<u>26,841</u>	<u>61,226</u>
Excess (Deficiency) of Revenues Over Expenditures	(18,866)	14,096	32,962	2,261
Fund Balance at Beginning of Year	<u>114,113</u>	<u>114,113</u>	<u>-</u>	<u>111,852</u>
Fund Balance at End of Year	<u>\$ 95,247</u>	<u>\$ 128,209</u>	<u>\$ 32,962</u>	<u>\$ 114,113</u>

**GREGG COUNTY, TEXAS
LAW LIBRARY FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Charges for Services:			
Law Library	\$ 52,000	\$ 57,489	\$ 5,489
Total Charges for Services	52,000	57,489	5,489
Interest:			
Interest	6,000	6,985	985
Unrealized Gains / Losses	-	(34)	(34)
Total Interest	6,000	6,951	951
Miscellaneous:			
Sale of Fixed Assets	-	10	10
Miscellaneous	400	71	(329)
Total Miscellaneous	400	81	(319)
Total Revenues	\$ 58,400	\$ 64,521	\$ 6,121

**GREGG COUNTY, TEXAS
LAW LIBRARY FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Judicial:			
Law Library:			
Salaries & Wages - Other Employees	\$ 6,188	\$ 6,188	\$ -
Merit Pay	93	93	-
Longevity Pay	240	240	-
Social Security - Other Employees	521	497	24
Group Insurance - Other Employees	64	63	1
Retirement - Other Employees	626	622	4
Worker's Comp - Other Employees	8	8	-
State Unemployment Insurance	26	12	14
Supplies & Other Expense	2,500	1,335	1,165
Copying Machine	3,520	2,064	1,456
Other Professional Services	6,000	6,000	-
Conferences, Workshops & Training	2,000	-	2,000
Dues & Subscriptions	45,000	27,182	17,818
Repairs & Maintenance Service	480	480	-
Capital Outlay	10,000	5,641	4,359
Total Law Library	<u>77,266</u>	<u>50,425</u>	<u>26,841</u>
Total Judicial	<u>77,266</u>	<u>50,425</u>	<u>26,841</u>
Total Expenditures	<u>\$ 77,266</u>	<u>\$ 50,425</u>	<u>\$ 26,841</u>

**GREGG COUNTY, TEXAS
AIRPORT FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 479,432	\$ 470,651	\$ (8,781)	\$ 464,283
Charges for Services	45,000	107,060	62,060	64,834
Interest	32,500	28,306	(4,194)	38,815
Rent and Commissions	235,200	235,266	66	236,453
Miscellaneous	2,200	2,045	(155)	3,893
Total Revenues	<u>794,332</u>	<u>843,328</u>	<u>48,996</u>	<u>808,278</u>
Expenditures:				
General Government	1,009,090	947,080	62,010	881,354
Total Expenditures	<u>1,009,090</u>	<u>947,080</u>	<u>62,010</u>	<u>881,354</u>
Excess (Deficiency) of Revenues Over Expenditures	(214,758)	(103,752)	111,006	(73,076)
Fund Balance at Beginning of Year	406,784	406,784	-	484,459
Inc (Dec) in Reserve For Inventory	-	457	457	(4,599)
Fund Balance at End of Year	<u>\$ 192,026</u>	<u>\$ 303,489</u>	<u>\$ 111,463</u>	<u>\$ 406,784</u>

**GREGG COUNTY, TEXAS
AIRPORT FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Current Property Taxes	\$ 460,432	\$ 448,462	\$ (11,970)
Delinquent Property Taxes	19,000	22,189	3,189
Total Taxes	479,432	470,651	(8,781)
Charges for Services:			
Landing Fees	16,000	15,891	(109)
Water Service	6,000	5,565	(435)
Sewer Service	3,000	3,000	-
Parking Lot Fees	20,000	82,604	62,604
Total Charges for Services	45,000	107,060	62,060
Interest:			
Interest	32,500	29,724	(2,776)
Unrealized Gains / Losses	-	(1,418)	(1,418)
Total Interest	32,500	28,306	(4,194)
Rent and Commissions:			
Other Rent	-	1,100	1,100
Terminal Building Rental Space	32,500	30,413	(2,087)
Hanger and Other Ground Rentals	75,000	77,849	2,849
Rental Commissions	85,000	80,332	(4,668)
Fuel Flowage	42,000	45,081	3,081
Telephone Coin Stations	700	491	(209)
Total Rent and Commissions	235,200	235,266	66

**GREGG COUNTY, TEXAS
AIRPORT FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Miscellaneous:			
Sale of Fixed Assets	-	1	1
Miscellaneous	2,200	2,044	(156)
Total Miscellaneous	<u>2,200</u>	<u>2,045</u>	<u>(155)</u>
Total Revenues	<u>\$ 794,332</u>	<u>\$ 843,328</u>	<u>\$ 48,996</u>

**GREGG COUNTY, TEXAS
AIRPORT FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government:			
Airport - Administration:			
Salaries & Wages - Other Employees	\$ 513,232	\$ 484,882	\$ 28,350
Overtime	3,500	3,073	427
Merit Pay	7,886	5,814	2,072
Longevity Pay	2,160	2,160	-
Social Security - Other Employees	43,143	37,836	5,307
Group Insurance - Other Employees	77,932	61,767	16,165
Retirement - Other Employees	51,771	46,985	4,786
Worker's Comp - Other Employees	8,046	8,046	-
State Unemployment Insurance	2,157	942	1,215
Supplies & Other Expense	4,400	4,328	72
Postage	1,560	1,380	180
Copying Machine	1,680	1,680	-
Communications	9,110	8,963	147
Conferences, Workshops & Training	3,990	3,972	18
Advertising	31,406	31,405	1
Dues & Subscriptions	814	767	47
Travel	1,280	1,277	3
Utilities	102,766	102,736	30
Repairs & Maintenance Service	100	67	33
Total Airport - Administration	<u>866,933</u>	<u>808,080</u>	<u>58,853</u>
Airport - Terminal Building:			
Supplies & Other Expense	12,526	12,076	450
Repairs & Maintenance Service	13,736	13,733	3
Uniforms	2,475	2,461	14
Contract Services	11,363	11,318	45
Capital Outlay	18,257	18,256	1
Total Airport - Terminal Building	<u>58,357</u>	<u>57,844</u>	<u>513</u>

**GREGG COUNTY, TEXAS
AIRPORT FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Airport - Airfield:			
Supplies & Other Expense	21,280	21,176	104
Conferences, Workshops & Training	89	88	1
Repairs & Maintenance Service	1,731	1,731	-
Road Oil & Asphalt	3,100	3,074	26
Total Airport - Airfield	<u>26,200</u>	<u>26,069</u>	<u>131</u>
Airport - Maintenance Shop:			
Supplies & Other Expense	10,317	9,773	544
Repairs & Maintenance Service	7,950	7,756	194
Road Oil & Asphalt	922	865	57
Tires & Tubes	2,090	1,911	179
Fuel & Lubrication	9,938	9,259	679
Roads & Parking Lot	6,733	6,581	152
Capital Outlay	9,700	9,700	-
Total Airport - Maintenance Shop	<u>47,650</u>	<u>45,845</u>	<u>1,805</u>
Airport - Security & Fire Protection:			
Supplies & Other Expense	3,486	3,401	85
Conferences, Workshops & Training	1,948	1,517	431
Repairs & Maintenance Service	816	815	1
Uniforms	2,250	2,059	191
Capital Outlay	1,450	1,450	-
Total Airport - Security & Fire Protection	<u>9,950</u>	<u>9,242</u>	<u>708</u>
Total General Government	<u>1,009,090</u>	<u>947,080</u>	<u>62,010</u>
Total Expenditures	<u>\$ 1,009,090</u>	<u>\$ 947,080</u>	<u>\$ 62,010</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	2001			2000
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Charges for Services	\$ 33,500	\$ 38,851	\$ 5,351	\$ 35,560
Interest	2,500	3,677	1,177	3,837
Miscellaneous	-	21	21	-
Total Revenues	36,000	42,549	6,549	39,397
Expenditures:				
General Government	32,519	31,844	675	27,316
Total Expenditures	32,519	31,844	675	27,316
Excess (Deficiency) of Revenues Over Expenditures	3,481	10,705	7,224	12,081
Fund Balance at Beginning of Year	50,022	50,022	-	37,941
Fund Balance at End of Year	\$ 53,503	\$ 60,727	\$ 7,224	\$ 50,022

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

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Charges for Services:			
County Records Management Fees	\$ 33,500	\$ 38,851	\$ 5,351
Total Charges for Services	<u>33,500</u>	<u>38,851</u>	<u>5,351</u>
Interest:			
Interest	2,500	3,677	1,177
Total Interest	<u>2,500</u>	<u>3,677</u>	<u>1,177</u>
Miscellaneous:			
Sale of Fixed Assets	-	21	21
Total Miscellaneous	<u>-</u>	<u>21</u>	<u>21</u>
Total Revenues	<u>\$ 36,000</u>	<u>\$ 42,549</u>	<u>\$ 6,549</u>

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

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
General Government:			
Records Management and Preservation:			
Salaries & Wages - Other Employees	\$ 12,376	\$ 12,376	\$ -
Merit Pay	186	154	32
Social Security - Other Employees	1,005	954	51
Group Insurance - Other Employees	3,979	3,871	108
Retirement - Other Employees	1,206	1,195	11
Worker's Comp - Other Employees	17	17	-
State Unemployment Insurance	50	24	26
Supplies & Other Expense	1,150	1,134	16
Communications	1,000	1,000	-
Conferences, Workshops & Training	60	58	2
Travel	500	441	59
Utilities	6,592	6,302	290
Repairs & Maintenance Service	1,254	1,174	80
Capital Outlay	3,144	3,144	-
Total Records Mgmt and Preservation	32,519	31,844	675
Total General Government	32,519	31,844	675
Total Expenditures	\$ 32,519	\$ 31,844	\$ 675

**GREGG COUNTY, TEXAS
SECURITY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Charges for Services	\$ 72,000	\$ 72,970	\$ 970	\$ 76,799
Interest	2,500	1,128	(1,372)	2,330
Total Revenues	<u>74,500</u>	<u>74,098</u>	<u>(402)</u>	<u>79,129</u>
Expenditures:				
Law Enforcement	127,959	125,697	2,262	108,058
Total Expenditures	<u>127,959</u>	<u>125,697</u>	<u>2,262</u>	<u>108,058</u>
Excess (Deficiency) of Revenues Over Expenditures	(53,459)	(51,599)	1,860	(28,929)
Other Financing Sources (Uses):				
Operating Transfers In	41,600	41,600	-	9,000
Total Other Financing Sources (Uses)	<u>41,600</u>	<u>41,600</u>	<u>-</u>	<u>9,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(11,859)	(9,999)	1,860	(19,929)
Fund Balance at Beginning of Year	<u>18,507</u>	<u>18,507</u>	<u>-</u>	<u>38,436</u>
Fund Balance at End of Year	<u>\$ 6,648</u>	<u>\$ 8,508</u>	<u>\$ 1,860</u>	<u>\$ 18,507</u>

**GREGG COUNTY, TEXAS
SECURITY FUND**

SCHEDULE OF REVENUES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Charges for Services:			
Security Fees	\$ 72,000	\$ 72,970	\$ 970
Total Charges for Services	<u>72,000</u>	<u>72,970</u>	<u>970</u>
 Interest:			
Interest	2,500	1,128	(1,372)
Total Interest	<u>2,500</u>	<u>1,128</u>	<u>(1,372)</u>
Total Revenues	<u>\$ 74,500</u>	<u>\$ 74,098</u>	<u>\$ (402)</u>

**GREGG COUNTY, TEXAS
SECURITY FUND**

SCHEDULE OF EXPENDITURES -- BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Law Enforcement:			
Building Security:			
Salaries & Wages - Other Employees	\$ 55,512	\$ 55,512	\$ -
Merit Pay	833	693	140
Longevity Pay	240	240	-
Social Security - Other Employees	4,527	4,028	499
Group Insurance - Other Employees	8,265	7,357	908
Retirement - Other Employees	5,409	5,382	27
Worker's Comp - Other Employees	807	807	-
State Unemployment Insurance	226	107	119
Other Professional Services	46,600	46,271	329
Repairs & Maintenance Service	1,540	1,300	240
Capital Outlay	4,000	4,000	-
Total Building Security	<u>127,959</u>	<u>125,697</u>	<u>2,262</u>
Total Law Enforcement	<u>127,959</u>	<u>125,697</u>	<u>2,262</u>
Total Expenditures	<u><u>\$ 127,959</u></u>	<u><u>\$ 125,697</u></u>	<u><u>\$ 2,262</u></u>

**GREGG COUNTY, TEXAS
WORKFORCE INVESTMENT FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Expenditures:				
General Government	\$ 50,000	\$ -	\$ 50,000	\$ -
Total Expenditures	50,000	-	50,000	-
Excess (Deficiency) of Revenues Over Expenditures	(50,000)	-	50,000	-
Other Financing Sources (Uses):				
Operating Transfers In	50,000	-	(50,000)	-
Total Other Financing Sources (Uses)	50,000	-	(50,000)	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -	\$ -

**GREGG COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Charges for Services	\$ -	\$ 608	\$ 608	\$ -
Total Revenues	<u>-</u>	<u>608</u>	<u>608</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	608	(608)	-
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ 608</u>	<u>\$ (608)</u>	<u>\$ -</u>

**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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	2001			2000
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues:				
Interest	\$ 3,800	\$ 4,170	\$ 370	\$ 5,233
Total Revenues	3,800	4,170	370	5,233
Excess (Deficiency) of Revenues Over Expenditures	3,800	4,170	370	5,233
Other Financing Sources (Uses):				
Operating Transfers Out	(87,894)	(87,894)	-	-
Total Other Financing Sources (Uses)	(87,894)	(87,894)	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(84,094)	(83,724)	370	5,233
Fund Balance at Beginning of Year	83,724	83,724	-	78,491
Fund Balance at End of Year	\$ (370)	\$ -	\$ 370	\$ 83,724

**GREGG COUNTY, TEXAS
HEALTH CARE FUND**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Intergovernmental	\$ 175,000	\$ 115,253	\$ (59,747)	\$ 207,115
Interest	95,000	163,272	68,272	113,151
Total Revenues	<u>270,000</u>	<u>278,525</u>	<u>8,525</u>	<u>320,266</u>
Expenditures:				
Health and Human Services	100,000	100,000	-	60,000
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>60,000</u>
Excess (Deficiency) of Revenues Over Expenditures	170,000	178,525	8,525	260,266
Fund Balance at Beginning of Year	<u>1,977,354</u>	<u>1,977,354</u>	<u>-</u>	<u>1,717,088</u>
Fund Balance at End of Year	<u><u>\$ 2,147,354</u></u>	<u><u>\$ 2,155,879</u></u>	<u><u>\$ 8,525</u></u>	<u><u>\$ 1,977,354</u></u>

**GREGG COUNTY, TEXAS
GRANT FUNDS**

COMBINING BALANCE SHEET

SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

	CHILD SUPPORT TITLE IV-D 8/31/2003	SABINE VALLEY OFFICER 8/31/2001	SABINE VALLEY OFFICER 8/31/2002	LOCAL LAW ENFORCEMENT BLOCK 8/31/2002	VIOLENCE AGAINST WOMEN PROSECUTION 5/31/2001	JUVENILE ACCOUNT INCENTIVE BLOCK 7/31/2001
Assets:						
Cash	\$ 56,370	\$ -	\$ 1,628	\$ 19,088	\$ 1,880	\$ -
Due From Other Funds	-	-	-	-	-	-
Receivables						
Accounts	-	-	6,733	-	-	-
Other Governments	7,213	3,808	-	-	8,319	33,300
Total Assets	\$ 63,583	\$ 3,808	\$ 8,361	\$ 19,088	\$ 10,199	\$ 33,300
 Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ 7,150	\$ -	\$ 1,628	\$ 333	\$ 1,880	\$ -
Due To Other Funds	-	3,808	6,733	-	8,319	33,300
Accounts Payable - Other Governments	-	-	-	-	-	-
Deferred Revenues	56,433	-	-	18,755	-	-
Total Liabilities	63,583	3,808	8,361	19,088	10,199	33,300
 Fund Balance:						
Unreserved, Undesignated	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 63,583	\$ 3,808	\$ 8,361	\$ 19,088	\$ 10,199	\$ 33,300

**GREGG COUNTY, TEXAS
GRANTS FUNDS**

COMBINING BALANCE SHEET

SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

	JUVENILE ACCOUNT INCENTIVE BLOCK 7/31/2002	TOBACCO GRANT-TDH 8/31/2001	LOCAL LAW ENFORCEMENT 9/30/2001	LOCAL LAW ENFORCEMENT 9/30/2003	JUVENILE COMMUNITY CORRECTIONS 8/31/2001	JUVENILE COMMUNITY CORRECTIONS 8/31/2002
Assets:						
Cash	\$ -	\$ -	\$ 282	\$ 20,304	\$ 374	\$ 107,395
Due From Other Funds	-	-	-	-	-	-
Receivables						
Accounts	-	-	-	-	-	61,070
Other Governments	600	151	-	-	-	-
Total Assets	\$ 600	\$ 151	\$ 282	\$ 20,304	\$ 374	\$ 168,465
 Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ 282	\$ -	\$ 374	\$ 11,124
Due to Other Funds	600	151	-	-	-	-
Accounts Payable - Other Governments	-	-	-	-	-	-
Deferred Revenues	-	-	-	20,304	-	157,341
Total Liabilities	600	151	282	20,304	374	168,465
 Fund Balance:						
Unreserved, Undesignated	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	-
Total Liabilities and Fund Balance	\$ 600	\$ 151	\$ 282	\$ 20,304	\$ 374	\$ 168,465

**GREGG COUNTY, TEXAS
GRANTS FUNDS**

COMBINING BALANCE SHEET

SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

	TRUANCY REDUCTION PROGRAM 8/31/2001	TRUANCY REDUCTION PROGRAM 8/31/2002	TNRCC-SEP PROJECT 8/31/2001	K-9 OFFICER 8/31/2001	TOTALS	
					2001	2000
Assets:						
Cash	\$ -	\$ 773	\$ 1,096	\$ -	\$ 209,190	\$ 184,704
Due From Other Funds	-	-	-	-	-	65,835
Receivables						
Accounts	-	6,340	-	-	74,143	-
Other Governments	4,122	-	-	508	58,021	44,837
	<u>4,122</u>	<u>-</u>	<u>-</u>	<u>508</u>	<u>58,021</u>	<u>44,837</u>
Total Assets	<u>\$ 4,122</u>	<u>\$ 7,113</u>	<u>\$ 1,096</u>	<u>\$ 508</u>	<u>\$ 341,354</u>	<u>\$ 295,376</u>
 Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ -	\$ 774	\$ -	\$ -	\$ 23,545	\$ 15,957
Due to Other Funds	4,122	6,339	-	508	63,880	182,645
Accounts Payable - Other Governments	-	-	-	-	-	1,126
Deferred Revenues	-	-	1,096	-	253,929	95,648
	<u>-</u>	<u>-</u>	<u>1,096</u>	<u>-</u>	<u>253,929</u>	<u>95,648</u>
Total Liabilities	<u>4,122</u>	<u>7,113</u>	<u>1,096</u>	<u>508</u>	<u>341,354</u>	<u>295,376</u>
 Fund Balance:						
Unreserved, Undesignated	-	-	-	-	-	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 4,122</u>	<u>\$ 7,113</u>	<u>\$ 1,096</u>	<u>\$ 508</u>	<u>\$ 341,354</u>	<u>\$ 295,376</u>

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Intergovernmental	\$ 843,308	\$ 878,122	\$ 34,814	\$ 555,568
Charges for Services	-	81,288	81,288	34,386
Miscellaneous	38,914	39,040	126	32,529
Total Revenues	<u>882,222</u>	<u>998,450</u>	<u>116,228</u>	<u>622,483</u>
Expenditures:				
Judicial	119,382	119,382	-	134,751
Law Enforcement	167,621	167,621	-	153,288
Corrections and Rehabilitation	560,608	536,919	23,689	405,964
Health and Human Services	6,682	6,682	-	43,633
Total Expenditures	<u>854,293</u>	<u>830,604</u>	<u>23,689</u>	<u>737,636</u>
Excess (Deficiency) of Revenues Over Expenditures	27,929	167,846	139,917	(115,153)
Other Financing Sources (Uses):				
Operating Transfers In	7,154	7,154	-	114,860
Operating Transfers Out	(225,000)	(175,000)	50,000	-
Total Other Financing Sources (Uses)	<u>(217,846)</u>	<u>(167,846)</u>	<u>50,000</u>	<u>114,860</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(189,917)	-	189,917	(293)
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>293</u>
Fund Balance at End of Year	<u>\$ (189,917)</u>	<u>\$ -</u>	<u>\$ 189,917</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Intergovernmental:				
Child Support Title IV-D 8/31/00:				
State-Child Support Reimbursement IV-D	\$ -	\$ -	\$ -	\$ 45,054
Child Support Title IV-D 8/31/01:				
State-Child Support Reimbursement IV-D	-	-	-	4,133
Child Support Title IV-D 8/31/03:				
State-Child Support Reimbursement IV-D	91,867	34,657	(57,210)	-
Sabine Valley Officer 8/31/00:				
Sabine Valley Center	-	-	-	71,540
Sabine Valley Officer 8/31/01:				
Sabine Valley Center	74,372	74,372	-	6,494
Sabine Valley Officer 8/31/02:				
Sabine Valley Center	6,733	6,733	-	-
Local Law Enforcement Block 9/30/00:				
Federal Grant	-	-	-	27,994
Local Law Enforcement Block 8/31/02:				
Federal Grant	8,838	8,838	-	869
Children's Justice Act 9/30/00:				
State Grant	-	-	-	4,396
Violence Agnst Women Prosec 5/31/00:				
State Grant	-	-	-	54,564
Violence Agnst Women Prosec 5/31/01:				
State Grant	53,396	53,396	-	26,604
Violence Agnst Women Prosec 5/31/02:				
State Grant	28,816	28,816	-	-
Juvenile Account Incentive Block:				
State Grant	-	-	-	10,874
Juvenile Account Incentive Block 7/31/01:				
State Grant	59,493	56,956	(2,537)	-
Juvenile Account Incentive Block 7/31/02:				
State Grant	600	600	-	-
Oil Overcharge Restitution Act 8/31/00:				
State Grant	-	-	-	2,569

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Tobacco Grant-TDH 8/31/01:				
State Grant	3,159	3,159	-	-
Local Law Enforcement Block 9/30/00:				
Federal Grant	23,874	23,874	-	-
Temporary Emergency Relief 8/31/00:				
State Grant	-	-	-	1,298
Temporary Emergency Relief 8/31/01:				
State Grant	1,339	1,339	-	-
Juvenile Community Corrections 8/31/00:				
State Grant	-	-	-	212,102
Juvenile Community Corrections 8/31/01:				
State Grant	204,200	204,200	-	28,170
State Grant - TJPC Reimb	147,000	260,821	113,821	-
Juvenile Community Corrections 8/31/02:				
State Grant	43,594	43,594	-	-
Truancy Reduction Program 8/31/01:				
State Grant	77,243	58,120	(19,123)	2,964
Truancy Reduction Program 8/31/02:				
State Grant	6,340	6,340	-	-
Solid Waste 8/31/00:				
ETCOG	-	-	-	10,761
TNRCC - SEP Project 8/31/01:				
State Grant	4,004	4,004	-	-
Alternative School 3/31/00:				
State Grant	-	-	-	31,613
K - 9 Officer 8/31/00:				
State Grant	-	-	-	13,569
K - 9 Officer 8/31/01:				
State Grant	8,440	8,303	(137)	-
Total Intergovernmental	<u>843,308</u>	<u>878,122</u>	<u>34,814</u>	<u>555,568</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Charges for Services:				
Juvenile Community Corrections 8/31/00:				
Contract Services	-	-	-	34,386
Juvenile Community Corrections 8/31/01:				
Contract Services	-	81,288	81,288	-
Total Charges for Services	-	81,288	81,288	34,386
Miscellaneous:				
Local Law Enforcement Block 8/31/02:				
Miscellaneous	-	126	126	-
Violence Agnst Women Prosec 5/31/01:				
Miscellaneous	2,513	2,513	-	-
K-9 Officer 8/31/00:				
Miscellaneous	-	-	-	28,391
K-9 Officer 8/31/01:				
Miscellaneous	36,401	36,401	-	4,138
Total Miscellaneous	38,914	39,040	126	32,529
Total Revenues	882,222	998,450	116,228	622,483
Expenditures:				
Judicial:				
Child Support Title IV-D 8/31/00:				
District Clerk:				
Salaries & Wages - Other Employees	-	-	-	33,452
Social Security - Other Employees	-	-	-	2,559
Group Insurance - Other Employees	-	-	-	5,744
Retirement - Other Employees	-	-	-	3,174
Worker's Comp - Other Employees	-	-	-	32
State Unemployment Insurance	-	-	-	64
Supplies & Other Expense	-	-	-	29
Total Child Support Title IV-D 8/31/00	-	-	-	45,054

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Child Support Title IV-D 8/31/01:				
District Clerk:				
Salaries & Wages - Other Employees	-	-	-	3,060
Social Security - Other Employees	-	-	-	234
Group Insurance - Other Employees	-	-	-	544
Retirement - Other Employees	-	-	-	289
State Unemployment Insurance	-	-	-	6
Total Child Support Title IV-D 8/31/01	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,133</u>
Child Support Title IV-D 8/31/03:				
District Clerk:				
Salaries & Wages - Other Employees	20,898	20,898	-	-
Social Security - Other Employees	1,593	1,593	-	-
Group Insurance - Other Employees	3,503	3,503	-	-
Retirement - Other Employees	1,988	1,988	-	-
Worker's Comp - Other Employees	50	50	-	-
State Unemployment Insurance	40	40	-	-
Capital Outlay	6,585	6,585	-	-
Total Child Sppt Title IV-D 8/31/03	<u>34,657</u>	<u>34,657</u>	<u>-</u>	<u>-</u>
Children's Justice Act 9/30/00:				
307th District Court:				
Other Professional Services	-	-	-	90
Mediation Services	-	-	-	3,550
Travel	-	-	-	756
Total Children's Justice Act 9/30/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,396</u>
Violence Against Women Prosecution 5/31/00:				
District Attorney:				
Salaries & Wages - Other Employees	-	-	-	40,918
Social Security - Other Employees	-	-	-	3,130
Group Insurance - Other Employees	-	-	-	4,528
Retirement - Other Employees	-	-	-	3,886

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Worker's Comp - Other Employees	-	-	-	27
State Unemployment Insurance	-	-	-	79
Training Aids	-	-	-	1,996
Total Viol Agnst Women Prosec 5/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,564</u>
Violence Against Women Prosecution 5/31/01:				
District Attorney:				
Salaries & Wages - Other Employees	43,515	43,515	-	20,673
Social Security - Other Employees	3,329	3,329	-	1,581
Group Insurance - Other Employees	4,795	4,795	-	2,328
Retirement - Other Employees	4,145	4,145	-	1,956
Worker's Comp - Other Employees	42	42	-	27
State Unemployment Insurance	83	83	-	39
Total Viol Agnst Women Prosec 5/31/01	<u>55,909</u>	<u>55,909</u>	<u>-</u>	<u>26,604</u>
Violence Against Women Prosecution 5/31/02:				
District Attorney:				
Salaries & Wages - Other Employees	21,086	21,086	-	-
Social Security - Other Employees	1,613	1,613	-	-
Group Insurance - Other Employees	2,658	2,658	-	-
Retirement - Other Employees	2,016	2,016	-	-
Worker's Comp - Other Employees	43	43	-	-
State Unemployment Insurance	40	40	-	-
Supplies & Other Expense	1,360	1,360	-	-
Total Viol Agnst Women Prosec 5/31/02	<u>28,816</u>	<u>28,816</u>	<u>-</u>	<u>-</u>
Total Judicial	<u>119,382</u>	<u>119,382</u>	<u>-</u>	<u>134,751</u>
Law Enforcement:				
Sabine Valley Officer 8/31/00:				
Law Enforcement:				
Salaries & Wages - Other Employees	-	-	-	53,182
Overtime	-	-	-	2,286
Social Security - Other Employees	-	-	-	4,216
Group Insurance - Other Employees	-	-	-	5,932
Retirement - Other Employees	-	-	-	5,264
Worker's Comp - Other Employees	-	-	-	553
State Unemployment Insurance	-	-	-	107
Total Sabine Valley Officer 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,540</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Sabine Valley Officer 8/31/01:				
Law Enforcement:				
Salaries & Wages - Other Employees	56,751	56,751	-	5,064
Social Security - Other Employees	4,341	4,341	-	387
Group Insurance - Other Employees	6,895	6,895	-	554
Retirement - Other Employees	5,410	5,410	-	479
Worker's Comp - Other Employees	867	867	-	-
State Unemployment Insurance	108	108	-	10
Total Sabine Valley Officer 8/31/01	<u>74,372</u>	<u>74,372</u>	<u>-</u>	<u>6,494</u>
Sabine Valley Officer 8/31/02:				
Law Enforcement:				
Salaries & Wages - Other Employees	5,061	5,061	-	-
Social Security - Other Employees	387	387	-	-
Group Insurance - Other Employees	791	791	-	-
Retirement - Other Employees	484	484	-	-
State Unemployment Insurance	10	10	-	-
Total Sabine Valley Officer 8/31/02	<u>6,733</u>	<u>6,733</u>	<u>-</u>	<u>-</u>
Local Law Enforcement Block 9/30/00:				
Law Enforcement:				
Salaries & Wages - Other Employees	-	-	-	1,317
Part-Time Pool	-	-	-	9,656
Social Security - Other Employees	-	-	-	739
State Unemployment Insurance	-	-	-	19
Supplies & Other Expense	-	-	-	3,896
Repairs & Maintenance Service	-	-	-	1,320
Fuel & Lubrication	-	-	-	1,353
Capital Outlay	-	-	-	9,987
Total Local Law Enforce Block 9/30/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,287</u>
Local Law Enforcement Block 8/31/02:				
Law Enforcement:				
Part-Time Pool	9,184	9,184	-	741
Social Security - Other Employees	703	703	-	57
Retirement - Other Employees	876	876	-	70
State Unemployment Insurance	17	17	-	1
Repairs & Maintenance Service	10	10	-	-

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Fuel & Lubrication	1,336	1,336	-	-
Total Local Law Enforce Block 8/31/02	<u>12,126</u>	<u>12,126</u>	-	<u>869</u>
Tobacco Grant-TDH 8/31/01:				
Law Enforcement:				
Overtime	1,944	1,944	-	-
Social Security - Other Employees	149	149	-	-
Retirement - Other Employees	184	184	-	-
State Unemployment Insurance	8	8	-	-
Conferences, Workshops & Training	874	874	-	-
Total Tobacco Grant-TDH 8/31/01	<u>3,159</u>	<u>3,159</u>	-	-
Local Law Enforcement Block 9/30/01:				
Law Enforcement:				
Supplies & Other Expense	2,772	2,772	-	-
Capital Outlay	23,755	23,755	-	-
Total Local Law Enforce Block 9/30/01	<u>26,527</u>	<u>26,527</u>	-	-
K-9 Officer 8/31/00:				
Law Enforcement:				
Salaries & Wages - Other Employees	-	-	-	32,854
Social Security - Other Employees	-	-	-	2,508
Group Insurance - Other Employees	-	-	-	3,168
Retirement - Other Employees	-	-	-	3,116
Worker's Comp - Other Employees	-	-	-	251
State Unemployment Insurance	-	-	-	63
Total K-9 Officer 8/31/00	<u>-</u>	<u>-</u>	-	<u>41,960</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	<u>Actual</u>
			<u>(Unfavorable)</u>	
K-9 Officer 8/31/01:				
Law Enforcement:				
Salaries & Wages - Other Employees	35,185	35,185	-	3,207
Social Security - Other Employees	2,691	2,691	-	245
Group Insurance - Other Employees	2,995	2,995	-	293
Retirement - Other Employees	3,354	3,354	-	303
Worker's Comp - Other Employees	412	412	-	84
State Unemployment Insurance	67	67	-	6
Total K-9 Officer 8/31/01	<u>44,704</u>	<u>44,704</u>	<u>-</u>	<u>4,138</u>
Total Law Enforcement	<u>167,621</u>	<u>167,621</u>	<u>-</u>	<u>153,288</u>
Corrections and Rehabilitation:				
Juvenile Account Incentive Block:				
Juvenile Probation:				
Capital Outlay	-	-	-	10,874
Total Juvenile Account Incentive Block	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,874</u>
Juvenile Account Incentive Block 7/31/01:				
Juvenile Probation:				
Supplies & Other Expense	5,493	3,956	1,537	-
Other Professional Services	4,000	3,000	1,000	-
Capital Outlay	50,000	50,000	-	-
Total Juv Acct Incentive Block 7/31/01	<u>59,493</u>	<u>56,956</u>	<u>2,537</u>	<u>-</u>
Juvenile Account Incentive Block 7/31/02:				
Juvenile Probation:				
Other Professional Services	600	600	-	-
Total Juv Acct Incentive Block 7/31/02	<u>600</u>	<u>600</u>	<u>-</u>	<u>-</u>
Juvenile Community Corrections 8/31/00:				
Youth Detention:				
Salaries & Wages - Other Employees	-	-	-	169,893
Social Security - Other Employees	-	-	-	12,831
Group Insurance - Other Employees	-	-	-	27,778
Retirement - Other Employees	-	-	-	16,041
Worker's Comp - Other Employees	-	-	-	893
State Unemployment Insurance	-	-	-	325
Supplies & Other Expense	-	-	-	4,074

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Copying Machine	-	-	-	930
Communications	-	-	-	3,717
Repairs & Maintenance Service	-	-	-	1,402
Groceries / Food Service	-	-	-	18,474
Capital Outlay	-	-	-	899
Juvenile Probation:				
Salaries & Wages - Other Employees	-	-	-	56,023
Social Security - Other Employees	-	-	-	4,843
Group Insurance - Other Employees	-	-	-	7,498
Retirement - Other Employees	-	-	-	6,456
Worker's Comp - Other Employees	-	-	-	135
State Unemployment Insurance	-	-	-	131
Total Juvenile Comm Corr 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>332,343</u>
Juvenile Community Corrections 8/31/01:				
Youth Detention:				
Salaries & Wages - Other Employees	185,236	185,236	-	14,818
Social Security - Other Employees	13,933	13,933	-	1,121
Group Insurance - Other Employees	26,577	26,576	1	2,424
Retirement - Other Employees	15,589	15,589	-	1,432
Worker's Comp - Other Employees	1,329	1,329	-	-
State Unemployment Insurance	297	297	-	28
Supplies & Other Expense	4,000	3,998	2	-
Copying Machine	1,200	1,114	86	-
Communications	4,000	3,890	110	-
Repairs & Maintenance Service	2,000	1,966	34	-
Groceries / Food Service	24,219	23,793	426	-
Capital Outlay	1,800	1,565	235	-
Juvenile Probation:				
Salaries & Wages - Other Employees	76,587	75,452	1,135	6,450
Social Security - Other Employees	4,941	4,941	-	460
Group Insurance - Other Employees	6,185	6,185	-	815

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Retirement - Other Employees	5,150	5,150	-	610
Worker's Comp - Other Employees	208	208	-	-
State Unemployment Insurance	87	87	-	12
Total Juvenile Comm Corr 8/31/01	<u>373,338</u>	<u>371,309</u>	<u>2,029</u>	<u>28,170</u>
Juvenile Community Corrections 8/31/02:				
Youth Detention:				
Salaries & Wages - Other Employees	17,677	17,677	-	-
Social Security - Other Employees	1,317	1,317	-	-
Group Insurance - Other Employees	4,247	4,247	-	-
Retirement - Other Employees	1,690	1,690	-	-
State Unemployment Insurance	33	33	-	-
Supplies & Other Expense	4,512	4,512	-	-
Copying Machine	806	806	-	-
Communications	574	574	-	-
Groceries / Food Service	3,482	3,482	-	-
Juvenile Probation:				
Salaries & Wages - Other Employees	6,885	6,885	-	-
Social Security - Other Employees	491	491	-	-
Group Insurance - Other Employees	1,209	1,209	-	-
Retirement - Other Employees	658	658	-	-
State Unemployment Insurance	13	13	-	-
Total Juvenile Comm Corr 8/31/02	<u>43,594</u>	<u>43,594</u>	<u>-</u>	<u>-</u>
Truancy Reduction Program 8/31/01:				
Juvenile Probation:				
Salaries & Wages - Other Employees	59,120	44,135	14,985	2,303
Social Security - Other Employees	4,659	3,376	1,283	176
Group Insurance - Other Employees	6,948	5,960	988	263
Retirement - Other Employees	5,902	4,212	1,690	218
Worker's Comp - Other Employees	470	353	117	-
State Unemployment Insurance	144	84	60	4
Total Truancy Reduction Program 8/31/01	<u>77,243</u>	<u>58,120</u>	<u>19,123</u>	<u>2,964</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance Favorable (Unfavorable)</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Truancy Reduction Program 8/31/02:				
Juvenile Probation:				-
Salaries & Wages - Other Employees	4,613	4,613	-	-
Social Security - Other Employees	353	353	-	-
Group Insurance - Other Employees	806	806	-	-
Retirement - Other Employees	441	441	-	-
Worker's Comp - Other Employees	118	118	-	-
State Unemployment Insurance	9	9	-	-
Total Truancy Reduction Program 8/31/02	<u>6,340</u>	<u>6,340</u>	<u>-</u>	<u>-</u>
Alternative School 3/31/00:				
Youth Detention:				
Salaries & Wages - Other Employees	-	-	-	15,475
Social Security - Other Employees	-	-	-	1,435
Group Insurance - Other Employees	-	-	-	2,858
Retirement - Other Employees	-	-	-	1,784
Worker's Comp - Other Employees	-	-	-	24
State Unemployment Insurance	-	-	-	37
Other Professional Services	-	-	-	10,000
Total Alternative School 3/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,613</u>
Total Corrections and Rehabilitation	<u>560,608</u>	<u>536,919</u>	<u>23,689</u>	<u>405,964</u>
Health and Human Services:				
Oil Overcharge Restitution Act 8/31/00:				
Welfare, General:				
Utilities	-	-	-	2,569
Total Oil Overcharge Rest Act 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,569</u>
Temporary Emergency Relief 8/31/00:				
Welfare, General:				
Rent	-	-	-	2,583
Total Temp Emergency Relief 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,583</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Temporary Emergency Relief 8/31/01:				
Welfare, General:				
Rent	2,678	2,678	-	-
Total Temp Emergency Relief 8/31/01	<u>2,678</u>	<u>2,678</u>	-	-
Solid Waste 8/31/00:				
Health:				
Salaries & Wages - Other Employees	-	-	-	26,601
Social Security - Other Employees	-	-	-	1,988
Group Insurance - Other Employees	-	-	-	3,418
Retirement - Other Employees	-	-	-	2,648
Worker's Comp - Other Employees	-	-	-	116
State Unemployment Insurance	-	-	-	54
Supplies & Other Expense	-	-	-	1,301
Communications	-	-	-	589
Conferences, Workshops & Training	-	-	-	617
Fuel & Lubrication	-	-	-	1,149
Total Solid Waste 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,481</u>
TNRCC - SEP Project 8/31/01:				
Health:				
Supplies & Other Expense	2,049	2,049	-	-
Repairs & Maintenance Service	455	455	-	-
Capital Outlay	1,500	1,500	-	-
Total TNRCC - SEP Project 8/31/01	<u>4,004</u>	<u>4,004</u>	<u>-</u>	<u>-</u>
Total Health and Human Services	<u>6,682</u>	<u>6,682</u>	<u>-</u>	<u>43,633</u>
Total Expenditures	<u>854,293</u>	<u>830,604</u>	<u>23,689</u>	<u>737,636</u>
Excess (Deficiency) of Revenues Over Expenditures	27,929	167,846	139,917	(115,153)

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		<u>Variance</u>	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	<u>Actual</u>
			<u>(Unfavorable)</u>	
Other Financing Sources (Uses):				
Operating Transfers In:				
Local Law Enforcement Block 8/31/02:				
General Fund	3,162	3,162	-	-
Total Local Law Enforce Block 8/31/02	<u>3,162</u>	<u>3,162</u>	<u>-</u>	<u>-</u>
Local Law Enforcement Block 9/30/01:				
General Fund	2,653	2,653	-	-
Total Local Law Enforce Block 9/30/01	<u>2,653</u>	<u>2,653</u>	<u>-</u>	<u>-</u>
Temporary Emergency Relief 8/31/00:				
General Fund	-	-	-	1,285
Total Temp Emergency Relief 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,285</u>
Temporary Emergency Relief 8/31/01:				
General Fund	1,339	1,339	-	-
Total Temp Emergency Relief 8/31/01	<u>1,339</u>	<u>1,339</u>	<u>-</u>	<u>-</u>
Juvenile Community Corrections 8/31/00:				
Juvenile Services	-	-	-	85,855
Total Juvenile Comm Corr 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,855</u>
Solid Waste 8/31/00:				
General Fund	-	-	-	27,720
Total Solid Waste 8/31/00	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,720</u>
Total Operating Transfers In	<u>7,154</u>	<u>7,154</u>	<u>-</u>	<u>114,860</u>
Operating Transfers Out:				
Juvenile Community Corrections 8/31/01:				
Juvenile Services	(225,000)	(175,000)	50,000	-
Total Juvenile Comm Corr 8/31/01	<u>(225,000)</u>	<u>(175,000)</u>	<u>50,000</u>	<u>-</u>
Total Operating Transfers Out	<u>(225,000)</u>	<u>(175,000)</u>	<u>50,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(217,846)</u>	<u>(167,846)</u>	<u>50,000</u>	<u>114,860</u>
Excess (Deficiency) of Revenues and Other Financing				

**GREGG COUNTY, TEXAS
GRANT FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
Sources Over Expenditures and Other Financing Uses	(189,917)	-	189,917	(293)
Fund Balance at Beginning of Year	-	-	-	293
Fund Balance at End of Year	<u>\$ (189,917)</u>	<u>\$ -</u>	<u>\$ 189,917</u>	<u>\$ -</u>

**GREGG COUNTY, TEXAS
DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

	G O 1988 - REFUNDING COURTHOUSE	C O 1990 - AIRPORT	C O 1992 - JAIL	C O 1993 - JAIL	TOTALS	
					2001	2000
Assets:						
Cash	\$ 4,194	\$ 46,497	\$ 19,882	\$ 110,079	\$ 180,652	\$ 293,221
Investments	89,969	-	-	3,530,175	3,620,144	3,047,420
Due From Other Funds	1,692	149	52	406	2,299	1,365
Receivables						
Accounts	12	163	70	11,773	12,018	10,671
Delinquent Property Taxes	171,067	14,298	5,106	29,362	219,833	210,815
Total Assets	\$ 266,934	\$ 61,107	\$ 25,110	\$ 3,681,795	\$ 4,034,946	\$ 3,563,492
 Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376
Deferred Revenues	171,067	14,298	5,106	29,362	219,833	210,815
Total Liabilities	171,067	14,298	5,106	29,362	219,833	211,191
 Fund Balance:						
Reserved for Debt Service	95,867	46,809	20,004	3,652,433	3,815,113	3,352,301
Total Liabilities and Fund Balance	\$ 266,934	\$ 61,107	\$ 25,110	\$ 3,681,795	\$ 4,034,946	\$ 3,563,492

**GREGG COUNTY, TEXAS
DEBT SERVICE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	G O 1988 - Refunding Courthouse	C O 1990 - Airport	C O 1992 - Jail	C O 1993 - Jail	Totals	
					2001	2000
Revenues:						
Taxes	\$ 2,126,031	\$ 177,660	\$ 63,886	\$ 370,674	\$ 2,738,251	\$ 2,152,052
Interest	34,262	8,260	3,584	194,274	240,380	191,250
Miscellaneous	919	-	-	-	919	-
Total Revenues	<u>2,161,212</u>	<u>185,920</u>	<u>67,470</u>	<u>564,948</u>	<u>2,979,550</u>	<u>2,343,302</u>
Expenditures:						
Principal	937,382	765,000	370,000	130,000	2,202,382	1,309,646
Interest and Fiscal Charges	1,453,492	29,702	12,540	309,330	1,805,064	1,770,400
Total Expenditures	<u>2,390,874</u>	<u>794,702</u>	<u>382,540</u>	<u>439,330</u>	<u>4,007,446</u>	<u>3,080,046</u>
Excess (Deficiency) of Revenues Over Expenditures	(229,662)	(608,782)	(315,070)	125,618	(1,027,896)	(736,744)
Other Financing Sources (Uses):						
Operating Transfers In	304,100	630,000	325,000	556,608	1,815,708	937,026
Operating Transfers Out	-	-	-	(325,000)	(325,000)	-
Total Other Financing Sources (Uses)	<u>304,100</u>	<u>630,000</u>	<u>325,000</u>	<u>231,608</u>	<u>1,490,708</u>	<u>937,026</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	74,438	21,218	9,930	357,226	462,812	200,282
Fund Balance at Beginning 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>
Fund Balance at End of Year	<u>\$ 95,867</u>	<u>\$ 46,809</u>	<u>\$ 20,004</u>	<u>\$ 3,652,433</u>	<u>\$ 3,815,113</u>	<u>\$ 3,352,301</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes:				
G O 1988-Refunding Courthouse:				
Current Property Taxes	\$ 2,109,988	\$ 2,049,926	\$ (60,062)	\$ 1,503,200
Delinquent Property Taxes	80,000	76,105	(3,895)	80,700
Total G O 1988-Ref Courthouse	<u>2,189,988</u>	<u>2,126,031</u>	<u>(63,957)</u>	<u>1,583,900</u>
C O 1990-Airport:				
Current Property Taxes	175,869	170,959	(4,910)	132,345
Delinquent Property Taxes	7,000	6,701	(299)	7,106
Total C O 1990-Airport	<u>182,869</u>	<u>177,660</u>	<u>(5,209)</u>	<u>139,451</u>
C O 1992-Jail:				
Current Property Taxes	63,301	61,530	(1,771)	46,535
Delinquent Property Taxes	2,100	2,356	256	2,498
Total C O 1992-Jail	<u>65,401</u>	<u>63,886</u>	<u>(1,515)</u>	<u>49,033</u>
C O 1993-Jail:				
Current Property Taxes	361,717	352,431	(9,286)	360,324
Delinquent Property Taxes	16,000	18,243	2,243	19,344
Total C O 1993-Jail	<u>377,717</u>	<u>370,674</u>	<u>(7,043)</u>	<u>379,668</u>
Total Taxes	<u>2,815,975</u>	<u>2,738,251</u>	<u>(77,724)</u>	<u>2,152,052</u>
Interest:				
G O 1988-Refunding Courthouse:				
Interest	40,000	34,293	(5,707)	34,021
Unrealized Gains / Losses	-	(31)	(31)	-
Total G O 1988-Ref Courthouse	<u>40,000</u>	<u>34,262</u>	<u>(5,738)</u>	<u>34,021</u>
C O 1990-Airport:				
Interest	6,000	8,260	2,260	5,713
Total C O 1990-Airport	<u>6,000</u>	<u>8,260</u>	<u>2,260</u>	<u>5,713</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>			<u>2000</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual</u>
C O 1992-Jail:				
Interest	3,584	3,584	-	2,147
Total C O 1992-Jail	<u>3,584</u>	<u>3,584</u>	<u>-</u>	<u>2,147</u>
C O 1993-Jail:				
Interest	120,000	170,725	50,725	151,949
Unrealized Gains / Losses	-	23,549	23,549	(2,580)
Total C O 1993-Jail	<u>120,000</u>	<u>194,274</u>	<u>74,274</u>	<u>149,369</u>
Total Interest	<u>169,584</u>	<u>240,380</u>	<u>70,796</u>	<u>191,250</u>
Miscellaneous:				
G O 1988-Refunding Courthouse:				
Miscellaneous	-	919	919	-
Total G O 1988-Ref Courthouse	<u>-</u>	<u>919</u>	<u>919</u>	<u>-</u>
Total Miscellaneous	<u>-</u>	<u>919</u>	<u>919</u>	<u>-</u>
Total Revenues	<u>2,985,559</u>	<u>2,979,550</u>	<u>(6,009)</u>	<u>2,343,302</u>
Expenditures:				
Principal:				
G O 1988-Refunding Courthouse:				
Principal	937,382	937,382	-	1,019,646
Total G O 1988-Ref Courthouse	<u>937,382</u>	<u>937,382</u>	<u>-</u>	<u>1,019,646</u>
C O 1990-Airport:				
Principal	765,000	765,000	-	125,000
Total C O 1990-Airport	<u>765,000</u>	<u>765,000</u>	<u>-</u>	<u>125,000</u>
C O 1992-Jail:				
Principal	370,000	370,000	-	40,000
Total C O 1992-Jail	<u>370,000</u>	<u>370,000</u>	<u>-</u>	<u>40,000</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
C O 1993-Jail:				
Principal	130,000	130,000	-	125,000
Total C O 1993-Jail	<u>130,000</u>	<u>130,000</u>	<u>-</u>	<u>125,000</u>
Total Principal	<u>2,202,382</u>	<u>2,202,382</u>	<u>-</u>	<u>1,309,646</u>
Interest and Fiscal Charges:				
G O 1988-Refunding Courthouse:				
Interest	1,452,618	1,452,618	-	1,370,354
Fiscal Agent Fee	1,000	874	126	874
Total G O 1988-Ref Courthouse	<u>1,453,618</u>	<u>1,453,492</u>	<u>126</u>	<u>1,371,228</u>
C O 1990-Airport:				
Interest	47,566	29,702	17,864	56,570
Fiscal Agent Fee	500	-	500	376
Total C O 1990-Airport	<u>48,066</u>	<u>29,702</u>	<u>18,364</u>	<u>56,946</u>
C O 1992-Jail:				
Interest	20,598	12,540	8,058	22,958
Fiscal Agent Fee	500	-	500	375
Total C O 1992-Jail	<u>21,098</u>	<u>12,540</u>	<u>8,558</u>	<u>23,333</u>
C O 1993-Jail:				
Interest	309,130	309,130	-	318,693
Fiscal Agent Fee	400	200	200	200
Total C O 1993-Jail	<u>309,530</u>	<u>309,330</u>	<u>200</u>	<u>318,893</u>
Total Interest and Fiscal Chgs	<u>1,832,312</u>	<u>1,805,064</u>	<u>27,248</u>	<u>1,770,400</u>
Total Expenditures	<u>4,034,694</u>	<u>4,007,446</u>	<u>27,248</u>	<u>3,080,046</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,049,135)	(1,027,896)	21,239	(736,744)

**GREGG COUNTY, TEXAS
DEBT SERVICE FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Other Financing Sources (Uses):				
Operating Transfers In:				
G O 1988-Refunding Courthouse:				
General	304,100	304,100	-	146,578
Total G O 1988-Ref Courthouse	<u>304,100</u>	<u>304,100</u>	<u>-</u>	<u>146,578</u>
C O 1990-Airport:				
General	630,000	630,000	-	-
Total C O 1990-Airport	<u>630,000</u>	<u>630,000</u>	<u>-</u>	<u>-</u>
C O 1992-Jail:				
C O 1993-Jail	325,000	325,000	-	-
Total C O 1992-Jail	<u>325,000</u>	<u>325,000</u>	<u>-</u>	<u>-</u>
C O 1993-Jail				
General	720,700	556,608	(164,092)	790,448
Total C O 1993-Jail	<u>720,700</u>	<u>556,608</u>	<u>(164,092)</u>	<u>790,448</u>
Total Operating Transfers In	<u>1,979,800</u>	<u>1,815,708</u>	<u>(164,092)</u>	<u>937,026</u>
Operating Transfers Out:				
C O 1993-Jail				
C O 1992-Jail	(325,000)	(325,000)	-	-
Total C O 1993-Jail	<u>(325,000)</u>	<u>(325,000)</u>	<u>-</u>	<u>-</u>
Total Operating Transfers Out	<u>(325,000)</u>	<u>(325,000)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,654,800</u>	<u>1,490,708</u>	<u>(164,092)</u>	<u>937,026</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	605,665	462,812	(142,853)	200,282
Fund Balance at Beginning of Year	<u>3,352,301</u>	<u>3,352,301</u>	-	<u>3,152,019</u>
Fund Balance at End of Year	<u><u>\$ 3,957,966</u></u>	<u><u>\$ 3,815,113</u></u>	<u><u>\$ (142,853)</u></u>	<u><u>\$ 3,352,301</u></u>

**GREGG COUNTY, TEXAS
CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

	AIRPORT IMPROVEMENT	JAIL CONSTRUCTION	COURTHOUSE IMPROVEMENT	COURTHOUSE ADA PROJECT	September 30 2001	September 30 2000
Assets:						
Cash	\$ 132,813	\$ 141,182	\$ 231,354	\$ 85,566	\$ 590,915	\$ 811,765
Investments	249,852	-	-	-	249,852	200,540
Due From Other Funds	-	-	-	-	-	138
Receivables						
Other Governments	5,381	-	-	-	5,381	-
Accounts	994	-	305	-	1,299	20,459
Total Assets	\$ 389,040	\$ 141,182	\$ 231,659	\$ 85,566	\$ 847,447	\$ 1,032,902
 Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ 57,763	\$ 73,375	\$ 85,275	\$ 32,300	\$ 248,713	\$ 417,780
Total Liabilities	57,763	73,375	85,275	32,300	248,713	417,780
 Fund Balance:						
Reserved for Capital Projects	331,277	67,807	146,384	53,266	598,734	615,122
Total Fund Balance	331,277	67,807	146,384	53,266	598,734	615,122
Total Liabilities and Fund Balance	\$ 389,040	\$ 141,182	\$ 231,659	\$ 85,566	\$ 847,447	\$ 1,032,902

**GREGG COUNTY, TEXAS
CAPITAL PROJECTS FUNDS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	Airport Improvement	Jail	Courthouse Improvement	Courthouse ADA Compliance Project	Totals	
					2001	2000
Revenues:						
Taxes	\$ 2,139	\$ 514	\$ -	\$ -	\$ 2,653	\$ 11,117
Intergovernmental	570,026	-	-	-	570,026	1,145,731
Charges for Services	75,452	-	-	-	75,452	98,369
Interest	23,762	5,996	-	-	29,758	34,239
Total Revenues	<u>671,379</u>	<u>6,510</u>	<u>-</u>	<u>-</u>	<u>677,889</u>	<u>1,289,456</u>
Expenditures:						
Capital Projects	<u>802,927</u>	<u>746,000</u>	<u>579,716</u>	<u>34,628</u>	<u>2,163,271</u>	<u>1,776,320</u>
Total Expenditures	<u>802,927</u>	<u>746,000</u>	<u>579,716</u>	<u>34,628</u>	<u>2,163,271</u>	<u>1,776,320</u>
Excess (Deficiency) of Revenues Over Expenditures	(131,548)	(739,490)	(579,716)	(34,628)	(1,485,382)	(486,864)
Other Financing Sources (Uses):						
Operating Transfers In	-	700,000	726,100	87,894	1,513,994	715,472
Operating Transfers Out	-	(45,000)	-	-	(45,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>655,000</u>	<u>726,100</u>	<u>87,894</u>	<u>1,468,994</u>	<u>715,472</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(131,548)	(84,490)	146,384	53,266	(16,388)	228,608
Fund Balance at Beginning of Year	<u>462,825</u>	<u>152,297</u>	<u>-</u>	<u>-</u>	<u>615,122</u>	<u>386,514</u>
Fund Balance at End of Year	<u>\$ 331,277</u>	<u>\$ 67,807</u>	<u>\$ 146,384</u>	<u>\$ 53,266</u>	<u>\$ 598,734</u>	<u>\$ 615,122</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Taxes:				
Airport Improvement:				
Delinquent Property Taxes	\$ 4,000	\$ 2,139	\$ (1,861)	\$ 8,962
Total Airport Improvement	<u>4,000</u>	<u>2,139</u>	<u>(1,861)</u>	<u>8,962</u>
Jail:				
Delinquent Property Taxes	1,000	514	(486)	2,155
Total Jail	<u>1,000</u>	<u>514</u>	<u>(486)</u>	<u>2,155</u>
Total Taxes	<u>5,000</u>	<u>2,653</u>	<u>(2,347)</u>	<u>11,117</u>
Intergovernmental:				
Airport Improvement:				
Federal Grant	2,203,955	570,026	(1,633,929)	1,145,731
Total Airport Improvement	<u>2,203,955</u>	<u>570,026</u>	<u>(1,633,929)</u>	<u>1,145,731</u>
Total Intergovernmental	<u>2,203,955</u>	<u>570,026</u>	<u>(1,633,929)</u>	<u>1,145,731</u>
Charges for Services:				
Airport Improvement:				
Passenger Facility Charge	80,000	75,452	(4,548)	98,369
Total Airport Improvement	<u>80,000</u>	<u>75,452</u>	<u>(4,548)</u>	<u>98,369</u>
Total Charges for Services	<u>80,000</u>	<u>75,452</u>	<u>(4,548)</u>	<u>98,369</u>
Interest:				
Airport Improvement:				
Interest	10,000	24,387	14,387	21,589
Unrealized Gains / Losses	-	(625)	(625)	540
Total Airport Improvement	<u>10,000</u>	<u>23,762</u>	<u>13,762</u>	<u>22,129</u>
Regional Juvenile Facility:				
Interest	-	-	-	466
Total Regional Juvenile Facility	<u>-</u>	<u>-</u>	<u>-</u>	<u>466</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Jail:				
Interest	8,000	5,996	(2,004)	11,644
Total Jail	<u>8,000</u>	<u>5,996</u>	<u>(2,004)</u>	<u>11,644</u>
Total Interest	18,000	29,758	11,758	34,239
Total Revenues	<u>2,306,955</u>	<u>677,889</u>	<u>(1,629,066)</u>	<u>1,289,456</u>
Expenditures:				
Capital Projects:				
Airport Improvements				
Apron Recon/Windcone Replacement	-	-	-	13,820
Apron Reconstruction Unit V	-	-	-	547,440
Runway Safety Area Upgrade	-	-	-	453,067
Replace Emergency Generator	-	-	-	24,846
Conversion Runway 4/22 to Taxiway	1,719,298	180,135	1,539,163	-
Taxiway Overlay Study	11,000	10,882	118	-
Electrical Improvement	300,000	273,269	26,731	-
Pavement & Drainage Improvements	418,539	338,641	79,898	29,276
Total Airport Improvements	<u>2,448,837</u>	<u>802,927</u>	<u>1,645,910</u>	<u>1,068,449</u>
Regional Juvenile Facility:				
Capital Outlay	-	-	-	207,871
Total Regional Juvenile Facility	<u>-</u>	<u>-</u>	<u>-</u>	<u>207,871</u>
Jail:				
Capital Outlay	747,200	746,000	1,200	500,000
Total Jail	<u>747,200</u>	<u>746,000</u>	<u>1,200</u>	<u>500,000</u>
Courthouse Improvement:				
Capital Outlay	580,022	579,716	306	-
Total Courthouse Improvement	<u>580,022</u>	<u>579,716</u>	<u>306</u>	<u>-</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Courthouse ADA Compliance Project:				
Capital Outlay	34,628	34,628	-	-
Total Courthouse ADA Compliance Proj	<u>34,628</u>	<u>34,628</u>	<u>-</u>	<u>-</u>
Total Capital Projects	<u>3,810,687</u>	<u>2,163,271</u>	<u>1,647,416</u>	<u>1,776,320</u>
Total Expenditures	<u>3,810,687</u>	<u>2,163,271</u>	<u>1,647,416</u>	<u>1,776,320</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,503,732)	(1,485,382)	18,350	(486,864)
Other Financing Sources (Uses):				
Operating Transfers In:				
Regional Juvenile Facility				
Juvenile Services	-	-	-	215,472
Total Regional Juvenile Facility	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,472</u>
Jail				
General Fund	700,000	700,000	-	500,000
Total Jail	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>500,000</u>
Courthouse Improvement				
General Fund	726,100	726,100	-	-
Total Courthouse Improvement	<u>726,100</u>	<u>726,100</u>	<u>-</u>	<u>-</u>
Courthouse ADA Compliance Project				
General Fund	87,894	87,894	-	-
Total Courthouse ADA Compliance Proj	<u>87,894</u>	<u>87,894</u>	<u>-</u>	<u>-</u>
Total Operating Transfers In	<u>1,513,994</u>	<u>1,513,994</u>	<u>-</u>	<u>715,472</u>
Operating Transfers Out:				
Jail				
General Fund	(45,000)	(45,000)	-	-
Total Jail	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>
Total Operating Transfers Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>	<u>-</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, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

	<u>2001</u>		Variance Favorable (Unfavorable)	<u>2000</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Total Other Financing Sources (Uses)	<u>1,468,994</u>	<u>1,468,994</u>	-	<u>715,472</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(34,738)	(16,388)	18,350	228,608
Fund Balance at Beginning of Year	<u>615,122</u>	<u>615,122</u>	-	<u>386,514</u>
Fund Balance at End of Year	<u>\$ 580,384</u>	<u>\$ 598,734</u>	<u>\$ 18,350</u>	<u>\$ 615,122</u>

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

COMBINING BALANCE SHEET

**SEPTEMBER 30, 2001
(With Comparative Totals for September 30, 2000)**

	TAX ASSESSOR - COLLECTOR	COUNTY CLERK	DISTRICT CLERK	SHERIFF
Assets:				
Cash	\$ 1,580,158	\$ 222,487	\$ 724,495	\$ 146,630
Investments	-	121,058	2,497,689	-
Due From Other Funds	-	-	-	-
Receivables (Net of Allowance For Uncollectibles)				
Other Governments	-	-	-	-
Accounts	1,425	5,756	1,992	-
Total Assets	\$ 1,581,583	\$ 349,301	\$ 3,224,176	\$ 146,630
 Liabilities:				
Cash Bond Deposits	\$ -	\$ 166,507	\$ 19,250	\$ 39,401
Unearned Cost Deposits and Amounts Held in Trust	-	137,298	3,190,154	85,338
Accounts Payable	2,628	14,226	4,297	5,661
Due to Other Funds	63,779	25,156	8,635	16,230
Accounts Payable -Other Governments	1,515,176	6,114	1,840	-
Total Liabilities	\$ 1,581,583	\$ 349,301	\$ 3,224,176	\$ 146,630

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

COMBINING BALANCE SHEET

SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

	DISTRICT ATTORNEY	CODE FORFEITURE PENDING	STATE FEES	LOCAL EMERGENCY PLANNING
Assets:				
Cash	\$ 188,811	\$ 365,810	\$ 131,646	\$ 1,500
Investments	-	-	-	-
Due From Other Funds	-	-	3,061	-
Receivables (Net of Allowance For Uncollectibles)				
Other Governments	-	-	-	-
Accounts	-	-	11,422	-
Total Assets	\$ 188,811	\$ 365,810	\$ 146,129	\$ 1,500
 Liabilities:				
Cash Bond Deposits	\$ -	\$ -	\$ -	\$ -
Unearned Cost Deposits and Amounts Held in Trust	188,689	365,810	-	1,500
Accounts Payable	122	-	-	-
Due to Other Funds	-	-	-	-
Accounts Payable -Other Governments	-	-	146,129	-
Total Liabilities	\$ 188,811	\$ 365,810	\$ 146,129	\$ 1,500

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

COMBINING BALANCE SHEET

SEPTEMBER 30, 2001

(With Comparative Totals for September 30, 2000)

	GREGG/ HARRISON FIRST CALL			TOTALS	
	WARNING	PAYROLL	JUVENILE PROBATION	SEPTEMBER 30	
				2001	2000
Assets:					
Cash	\$ 13,750	\$ 629,978	\$ 1,428	\$ 4,006,693	\$ 3,774,666
Investments	-	-	-	2,618,747	2,355,151
Due From Other Funds	-	-	-	3,061	6,782
Receivables (Net of Allowance For Uncollectibles)					
Other Governments	-	-	-	-	15,741
Accounts	-	-	20	20,615	58,681
Total Assets	\$ 13,750	\$ 629,978	\$ 1,448	\$ 6,649,116	\$ 6,211,021
Liabilities:					
Cash Bond Deposits	\$ -	\$ -	\$ -	\$ 225,158	\$ 232,340
Unearned Cost Deposits and Amounts Held in Trust	13,750	-	-	3,982,539	3,538,897
Accounts Payable	-	629,978	-	656,912	600,092
Due to Other Funds	-	-	1,448	115,248	98,994
Accounts Payable -Other Governments	-	-	-	1,669,259	1,740,698
Total Liabilities	\$ 13,750	\$ 629,978	\$ 1,448	\$ 6,649,116	\$ 6,211,021

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

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2001

	BALANCE OCTOBER 1	INCREASE (DECREASE)	BALANCE SEPTEMBER 30
Assets:			
Cash	\$ 3,774,666	\$ 232,027	\$ 4,006,693
Investments	2,355,151	263,596	2,618,747
Due From Other Funds	6,782	(3,721)	3,061
Receivables			
Other Governments	15,741	(15,741)	-
Accounts	58,681	(38,066)	20,615
Total Assets	\$ 6,211,021	\$ 438,095	\$ 6,649,116
 Liabilities:			
Cash Bond Deposits	\$ 232,340	\$ (7,182)	\$ 225,158
Unearned Cost Deposits and			
Amounts Held in Trust	3,538,897	443,642	3,982,539
Accounts Payable	600,092	56,820	656,912
Due to Other Funds	98,994	16,254	115,248
Accounts Payable - Other Governments	1,740,698	(71,439)	1,669,259
Total Liabilities	\$ 6,211,021	\$ 438,095	\$ 6,649,116

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

COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

**FOR THE YEAR ENDED SEPTEMBER 30, 2001
(With Comparative Actual Amounts for Year Ended September 30, 2000)**

<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	\$ 71,191	\$ 66,501,599	\$ 66,494,319	\$ 78,471
Highway	625,955	12,744,607	12,906,902	463,660
Sales Tax	297,520	22,396,490	22,336,523	357,487
Certificate of Title	7,151	583,466	583,474	7,143
Boat Registration	1,730	100,158	100,583	1,305
VIT Escrow Account	642,436	934,337	904,681	672,092
	<u>1,645,983</u>	<u>103,260,657</u>	<u>103,326,482</u>	<u>1,580,158</u>
County Clerk:				
Regular Account	26,627	960,778	948,003	39,402
Special Account	298,009	257,977	251,843	304,143
	<u>324,636</u>	<u>1,218,755</u>	<u>1,199,846</u>	<u>343,545</u>
District Clerk:				
Child Support	300	11,806,749	11,806,749	300
Advance Account	43,026	642,628	663,920	21,734
Trust	2,820,573	1,445,264	1,067,992	3,197,845
Jury	3,320	44,675	45,690	2,305
	<u>2,867,219</u>	<u>13,939,316</u>	<u>13,584,351</u>	<u>3,222,184</u>
Sheriff:				
Cash Bonds	55,085	562,292	556,085	61,292
Inmate Trust	85,914	383,281	404,704	64,491
Asset Seizure Pending	53,373	14,809	47,335	20,847
	<u>194,372</u>	<u>960,382</u>	<u>1,008,124</u>	<u>146,630</u>
Justice of the Peace, Precinct 1	6,634	-	6,634	-
Justice of the Peace, Precinct 2	2,530	-	2,530	-
Justice of the Peace, Precinct 3	987	-	987	-
Justice of the Peace, Precinct 4	1,861	-	1,861	-
District Attorney:				
Trust Fund	159,804	131,664	102,779	188,689
Hot Check	-	1,210,769	1,210,647	122
	<u>159,804</u>	<u>1,342,433</u>	<u>1,313,426</u>	<u>188,811</u>
Code Forfeiture Pending	282,007	223,090	139,287	365,810
Local Emergency Planning	1,500	-	-	1,500
State Fees	139,695	558,795	566,844	131,646
Gregg / Harrison First Call Warning	6,950	22,300	15,500	13,750
Payroll	494,255	8,769,010	8,633,287	629,978
Juvenile Probation Trust Fund	<u>1,384</u>	<u>50,198</u>	<u>50,154</u>	<u>1,428</u>
Memorandum Total September 30, 2001	<u>\$ 6,129,817</u>	<u>\$ 130,344,936</u>	<u>\$ 129,849,313</u>	<u>\$ 6,625,440</u>
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>

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2001

Function and Activity	BALANCE	ADDITIONS	DELETIONS	TRANSFERS	TRANSFERS	ADJUSTMENTS	BALANCE
	OCTOBER 1			IN	OUT		SEPTEMBER 30
	2000						2001
General Government:							
County Clerk	\$ 284,588	\$ 750	\$ -	\$ 7,122	\$ (40,169)	\$ 1,950	\$ 254,241
Telecommunications	3,268	-	-	828	-	-	4,096
Purchasing	15,572	-	-	-	(9,384)	-	6,188
Human Resources	12,475	-	-	-	(2,226)	-	10,249
County Judge	56,749	-	-	676	(32,691)	(4,192)	20,542
Elections	136,480	-	-	-	-	-	136,480
County Auditor	21,900	-	-	1,486	(5,904)	-	17,482
Tax Assessor-Collector	83,275	1,298	-	676	(16,498)	-	68,751
Agricultural Extension	7,303	800	-	-	(2,474)	-	5,629
Information Services	187,816	34,456	-	65,662	(113,267)	22,203	196,870
Commissioners Court	13,044	-	-	-	-	-	13,044
Records Management & Preservation	505,690	49,114	-	1,212	(8,586)	(29,588)	517,842
Engineering	53,194	-	-	1,688	-	-	54,882
Airport	5,080,333	302,675	-	39,895	-	2,479	5,425,382
Total General Government	<u>6,461,687</u>	<u>389,093</u>	<u>-</u>	<u>119,245</u>	<u>(231,199)</u>	<u>(7,148)</u>	<u>6,731,678</u>
Judicial:							
County Court At Law	20,741	14,688	-	1,432	(1,420)	-	35,441
County Court	23,693	-	-	-	-	-	23,693
124th District Court	17,995	-	-	1,992	(4,827)	-	15,160
188th District Court	16,356	2,694	-	-	(3,430)	-	15,620
307th District Court	22,924	-	-	676	(7,017)	(615)	15,968
District Clerk	467,489	17,647	-	2,795	(18,235)	-	469,696
Justice of the Peace No. 1	20,287	-	-	895	(2,995)	-	18,187
Justice of the Peace No. 2	4,213	-	-	-	(750)	-	3,463
Justice of the Peace No. 3	6,302	-	-	676	(2,026)	655	5,607
Justice of the Peace No. 4	9,968	-	-	-	(3,354)	-	6,614
Grand Jury Room	2,944	-	-	-	-	-	2,944
Visiting Judges Court	24,248	-	-	676	(1,234)	-	23,690
District Attorney	53,524	-	-	2,208	(42,780)	1,731	14,683
Law Library	38,561	5,641	-	4,479	(6,093)	-	42,588
County Court Master	-	-	-	-	-	4,192	4,192
Total Judicial	<u>729,245</u>	<u>40,670</u>	<u>-</u>	<u>15,829</u>	<u>(94,161)</u>	<u>5,963</u>	<u>697,546</u>

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2001

Function and Activity	BALANCE OCTOBER 1 2000	ADDITIONS	DELETIONS	TRANSFERS IN	TRANSFERS OUT	ADJUSTMENTS	BALANCE SEPTEMBER 30 2001
Law Enforcement:							
Constable No. 1	13,576	1,150	-	-	(2,631)	-	12,095
Constable No. 2	2,563	-	-	-	(1,971)	-	592
Constable No. 3	44,831	23,755	-	-	(31,207)	-	37,379
Constable No. 4	2,344	570	-	-	-	-	2,914
Sheriff	643,486	195,290	(39,946)	38,133	(131,461)	-	705,502
Department of Public Safety	14,617	2,565	-	-	-	-	17,182
Game Warden	-	1,425	-	3,482	(2,376)	-	2,531
Texas Alcoholic Beverage Commission	5,926	-	-	-	(710)	-	5,216
Total Law Enforcement	727,343	224,755	(39,946)	41,615	(170,356)	-	783,411
Corrections and Rehabilitation:							
Juvenile Probation	133,775	73,612	(574)	1,432	(12,679)	899	196,465
Community Supervision	88,144	-	-	3,224	(3,010)	-	88,358
Total Corrections and Rehabilitation	221,919	73,612	(574)	4,656	(15,689)	899	284,823
Health and Human Services:							
Veterans Service	4,508	-	-	-	-	-	4,508
Civil Defense	1,572	-	-	-	(820)	-	752
911 Addressing	47,959	2,536	-	-	(895)	-	49,600
Health	45,514	1,903	-	4,715	(2,928)	-	49,204
Health - Litter Officer	28,504	-	-	-	-	(596)	27,908
Historical Commission	4,466	-	-	-	-	-	4,466
Total Health and Human Services	132,523	4,439	-	4,715	(4,643)	(596)	136,438
Public Buildings:							
Courthouse Building	20,025,717	645,273	-	1,664	(3,919)	-	20,668,735
Courthouse Parking Lot	275,815	-	-	-	-	-	275,815
Jail Building	11,046,640	746,000	-	-	-	-	11,792,640
Jail - 3rd Floor Completion	1,454,122	-	-	-	-	-	1,454,122
Service Center Building	388,169	-	-	-	-	-	388,169
Longview Whaley St Community Bldg	212,791	-	-	-	-	-	212,791

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2001

Function and Activity	BALANCE	ADDITIONS	DELETIONS	TRANSFERS	TRANSFERS	ADJUSTMENTS	BALANCE
	OCTOBER 1			IN	OUT		SEPTEMBER 30
	2000						2001
Judson Community Building	119,967	-	-	-	-	-	119,967
Greggton Building	152,603	548	-	-	-	-	153,151
Voting Machine/Records Storage Bldg	140,099	3,144	-	-	(6,838)	-	136,405
Garfield Hill Community Bldg	54,996	-	-	-	-	-	54,996
Gladewater Senior Citizens Building	203,878	-	-	-	-	-	203,878
Gladewater Commerce Street Building	144,333	3,188	-	-	-	-	147,521
Liberty City Office/Community Bldg	180,773	16,452	-	-	-	-	197,225
Hugh Camp Memorial Park	15,723	2,948	-	-	-	-	18,671
Olivia R. Hilburn Community Building	74,991	17,319	-	-	(1,871)	-	90,439
Kilgore Office and Community Building	454,645	2,976	-	3,009	(1,195)	-	459,435
Kilgore South Street Building	39,469	1,000	-	-	-	-	40,469
Elderville Community Building	41,914	1,295	-	-	-	-	43,209
Easton Community Building	40,978	3,370	-	-	-	-	44,348
Longview Eastman Road Building	52,008	-	-	-	-	-	52,008
Youth Detention Center	1,416,712	-	-	-	-	-	1,416,712
Sabine Office Building	48,531	-	-	-	-	-	48,531
Juvenile Post Adjudication Facility	2,705,967	-	-	-	-	-	2,705,967
Total Public Buildings	39,290,841	1,443,513	-	4,673	(13,823)	-	40,725,204

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED SEPTEMBER 30, 2001

Function and Activity	BALANCE OCTOBER 1 2000	ADDITIONS	DELETIONS	TRANSFERS IN	TRANSFERS OUT	ADJUSTMENTS	BALANCE SEPTEMBER 30 2001
Transportation and Roads:							
Road and Bridge - Precinct 1	1,866,328	112,788	-	786	(86,939)	29,193	1,922,156
Road and Bridge - Precinct 2	50,940	-	-	-	-	-	50,940
Road and Bridge - Precinct 3	2,260,740	568,566	-	1,042	-	-	2,830,348
Road and Bridge - Precinct 4	1,580,926	-	-	-	-	-	1,580,926
Total Transportation and Roads	<u>5,758,934</u>	<u>681,354</u>	<u>-</u>	<u>1,828</u>	<u>(86,939)</u>	<u>29,193</u>	<u>6,384,370</u>
Airport Grounds:							
Apron / Windcone Reconstruction Unit V	1,424,056	-	-	-	-	-	1,424,056
AARF Building - Airport	490,278	-	-	-	-	-	490,278
Runway Safety Area Upgrade	711,019	349,524	-	29,276	-	-	1,089,819
Total Airport Grounds	<u>2,625,353</u>	<u>349,524</u>	<u>-</u>	<u>29,276</u>	<u>-</u>	<u>-</u>	<u>3,004,153</u>
Other:							
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	-	(294,644)	455,441	(6,346)	-	195,139
Total Other	<u>3,506,965</u>	<u>-</u>	<u>(294,644)</u>	<u>455,441</u>	<u>(6,346)</u>	<u>-</u>	<u>3,661,416</u>
Construction In Progress							
Airport Improvements	54,122	180,135	-	-	(54,122)	-	180,135
Total Construction in Progress	<u>54,122</u>	<u>180,135</u>	<u>-</u>	<u>-</u>	<u>(54,122)</u>	<u>-</u>	<u>180,135</u>
Total	<u>\$ 59,508,932</u>	<u>\$ 3,387,095</u>	<u>\$ (335,164)</u>	<u>\$ 677,278</u>	<u>\$ (677,278)</u>	<u>\$ 28,311</u>	<u>\$ 62,589,174</u>

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

September 30, 2001

Function and Activity	Land	Buildings	Improvements other than Building	Machinery and Equipment	Total
General Government:					
County Clerk	\$ -	\$ -	\$ -	\$ 254,241	\$ 254,241
Telecommunications	-	-	-	4,096	4,096
Purchasing	-	-	-	6,188	6,188
Human Resources	-	-	-	10,249	10,249
County Judge	-	-	-	20,542	20,542
Elections	-	-	-	136,480	136,480
County Auditor	-	-	-	17,482	17,482
Tax Assessor-Collector	-	-	-	68,751	68,751
Agricultural Extension	-	-	-	5,629	5,629
Information Services	-	-	-	196,870	196,870
Commissioners Court	-	-	-	13,044	13,044
Records Management & Preservation	-	-	-	517,842	517,842
Engineering	-	-	-	54,882	54,882
Airport	499,354	3,618,940	298,115	1,008,973	5,425,382
Total General Government	499,354	3,618,940	298,115	2,315,269	6,731,678
Judicial:					
County Court At Law	-	-	-	35,441	35,441
County Court	-	-	-	23,693	23,693
124th District Court	-	-	-	15,160	15,160
188th District Court	-	-	-	15,620	15,620
307th District Court	-	-	-	15,968	15,968
District Clerk	-	-	-	469,696	469,696
Justice of the Peace No. 1	-	-	-	18,187	18,187
Justice of the Peace No. 2	-	-	-	3,463	3,463
Justice of the Peace No. 3	-	-	-	5,607	5,607
Justice of the Peace No. 4	-	-	-	6,614	6,614
Grand Jury Room	-	-	-	2,944	2,944
Visiting Judges Court	-	-	-	23,690	23,690
District Attorney	-	-	-	14,683	14,683
Law Library	-	-	-	42,588	42,588
County Court Master	-	-	-	4,192	4,192
Total Judicial	-	-	-	697,546	697,546
Law Enforcement:					
Constable No. 1	-	-	-	12,095	12,095
Constable No. 2	-	-	-	592	592
Constable No. 3	-	-	-	37,379	37,379
Constable No. 4	-	-	-	2,914	2,914
Sheriff	-	-	-	705,502	705,502
Department of Public Safety	-	-	-	17,182	17,182
Game Warden	-	-	-	2,531	2,531
Texas Alcoholic Beverage Commission	-	-	-	5,216	5,216
Total Law Enforcement	-	-	-	783,411	783,411
Corrections and Rehabilitation:					
Juvenile Probation	-	-	-	196,465	196,465
Community Supervision	-	-	-	88,358	88,358
Total Corrections and Rehabilitation:	-	-	-	284,823	284,823
Health and Human Services:					
Veterans Service	-	-	-	4,508	4,508
Civil Defense	-	-	-	752	752
911 Addressing	-	-	-	49,600	49,600

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

September 30, 2001

Function and Activity	Land	Buildings	Improvements other than Building	Machinery and Equipment	Total
Health	-	-	-	49,204	49,204
Health - Litter Officer	-	-	-	27,908	27,908
Historical Commission	-	-	-	4,466	4,466
Total Health and Human Services	-	-	-	136,438	136,438
Public Buildings:					
Courthouse Building	5,000	20,243,783	10,823	409,129	20,668,735
Courthouse Parking Lot	275,815	-	-	-	275,815
Jail Building	234,847	11,541,104	-	16,689	11,792,640
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	145,685	-	2,558	153,151
Voting Machine/Records Storage Bldg	-	129,697	-	6,708	136,405
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	141,209	1,410	-	147,521
Liberty City Office/Community Bldg	2,625	172,946	4,000	17,654	197,225
Hugh Camp Memorial Park	1,516	9,140	5,067	2,948	18,671
Olivia R. Hilburn Community Building	1,650	79,478	2,975	6,336	90,439
Kilgore Office and Community Building	300	442,335	900	15,900	459,435
Kilgore South Street Building	-	37,619	-	2,850	40,469
Elderville Community Building	-	37,966	-	5,243	43,209
Easton Community Building	550	40,026	-	3,772	44,348
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	39,535,843	31,218	515,525	40,725,204
Transportation and Roads:					
Road and Bridge - Precinct 1	6,094	306,122	-	1,609,940	1,922,156
Road and Bridge - Precinct 2	5,000	42,724	-	3,216	50,940
Road and Bridge - Precinct 3	40,366	204,942	6,242	2,578,798	2,830,348
Road and Bridge - Precinct 4	60,896	300,279	-	1,219,751	1,580,926
Total Transportation and Roads	112,356	854,067	6,242	5,411,705	6,384,370
Airport Grounds:					
Apron / Windcone Reconstruction Unit V	-	-	1,424,056	-	1,424,056
AARF Building - Airport	-	490,278	-	-	490,278
Runway Safety Area Upgrade	-	-	1,089,819	-	1,089,819
Total Airport Grounds	-	490,278	2,513,875	-	3,004,153

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

September 30, 2001

<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>
Other:					
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	-	-	-	195,139	195,139
Total Other	<u>45,980</u>	<u>-</u>	<u>-</u>	<u>3,615,436</u>	<u>3,661,416</u>
Construction In Progress					
Airport Improvements	-	-	180,135	-	180,135
Total Construction in Progress	<u>-</u>	<u>-</u>	<u>180,135</u>	<u>-</u>	<u>180,135</u>
Total	<u>\$ 1,300,308</u>	<u>\$ 44,499,128</u>	<u>\$ 3,029,585</u>	<u>\$ 13,760,153</u>	<u>\$ 62,589,174</u>

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, 2001, and have issued our report thereon dated February 15, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether 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 15, 2002.

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, LLP

February 15, 2002

**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, 2001. 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, 2001. 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, LLP

February 15, 2002

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2001

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:		
3-48-0137-19-00	Airport Development	20.106	570,026
	Total U. S. Department of Transportation		570,026
	U. S. Department of Justice		
	Passed-through the Criminal Justice Council:		
N/A	DEA Overtime	N/A	9,022
2000-LB-VX1744	Local Law Enforcement	16.572	23,874
1999-LB-VX8347	Local Law Enforcement	16.572	8,838
WF-00-V30-13450-03	Violence Against Women	16.588	28,816
WF-99-V30-13450-02	Violence Against Women	16.588	53,396
JB-99-J20-13289-02	Juvenile Account Incentive	16.523	56,956
JB-00-J20-13289-03	Juvenile Account Incentive	16.523	600
	Total U. S. Department of Justice		181,502
	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	169,251
	Total U. S. Department of Health and Human Services		169,251
	Federal Emergency Management Administration District		
N/A	FEMA Disaster Assistance	83.544	83,485
	Total Federal Emergency Management Administration District		83,485
	Total Federal Awards		\$ 1,004,264

(continued)

GREGG COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

Pass-through Grantor's Number	State Grantor/Program Title	State CFDA Number	Total Expenditures
	Texas Juvenile Probation Commission		
TJPC-A-2001-092	Juvenile State Aid	N/A	283,373
TJPC-Y-2001-092	Juvenile Community Correction	N/A	204,200
TJPC-Y-2002-092	Juvenile Community Correction	N/A	38,728
TJPC-V-2001-092	Operating Juvenile Facility	N/A	260,821
TJPC-V-2002-092	Operating Juvenile Facility	N/A	4,866
	Total Texas Juvenile Probation Commission		791,988
	Office of the Governor, Criminal Justice Division		
JT-99-J20-15113-01	Title V Delinquency	N/A	58,120
JT-00-J20-15113-02	Title V Delinquency	N/A	6,340
SF-01-A10-14951-02	Education/Interdiction	N/A	8,303
SA-00-T01-09365-01	East Texas Crusher Auto Theft	N/A	43,038
SA-00-T01-10064-02	East Texas Crusher Auto Theft	N/A	3,910
	Total Office of the Governor		119,711
	Texas Natural Resource Conservation Commission		
N/A	TNRCC SEP Project	N/A	4,004
	Total Texas Natural Resource Commission		4,004
	Texas Community Corrections Commission		
N/A	Basic Supervision	N/A	219,959
N/A	Community Correction Restitution	N/A	150,080
N/A	Community Correction Pretrial Services	N/A	127,397
	Total Texas Community Corrections Commission		497,436
	Total State Awards		\$ 1,413,139
	Total Federal and State Awards		\$ 2,417,403

GREGG COUNTY, TEXAS

NOTE TO GRANT FINANCIAL STATEMENTS

SEPTEMBER 30, 2001

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, 2001

Summary of Auditors' Results

Type of report on financial statements	Unqualified
Reportable conditions	
Material weaknesses involving reportable conditions	None
Noncompliance material to the financial statements	The audit disclosed no instances of noncompliance that are material to the financial statements.
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal and state awards as defined in section .510(a), OMB Circular A-133	
Dollar threshold considered between Type A and Type B federal and state programs	\$300,000
Major federal program	Airport Development, CFDA 20.106
Major state programs	TJPC State Aid and Juvenile Community Corrections Operational Juvenile Facility Basic Supervision
Low risk auditee statement	The County was classified as a low-risk auditee in the context of OMB Circular A-133.
Findings Relating to the Financial Statements which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards	
None	

(continued)

GREGG COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2001

Findings and Questioned Costs for Federal and State Awards

Program	Finding/Noncompliance
None	