

GREGG COUNTY, TEXAS

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2002**

GREGG COUNTY, TEXAS

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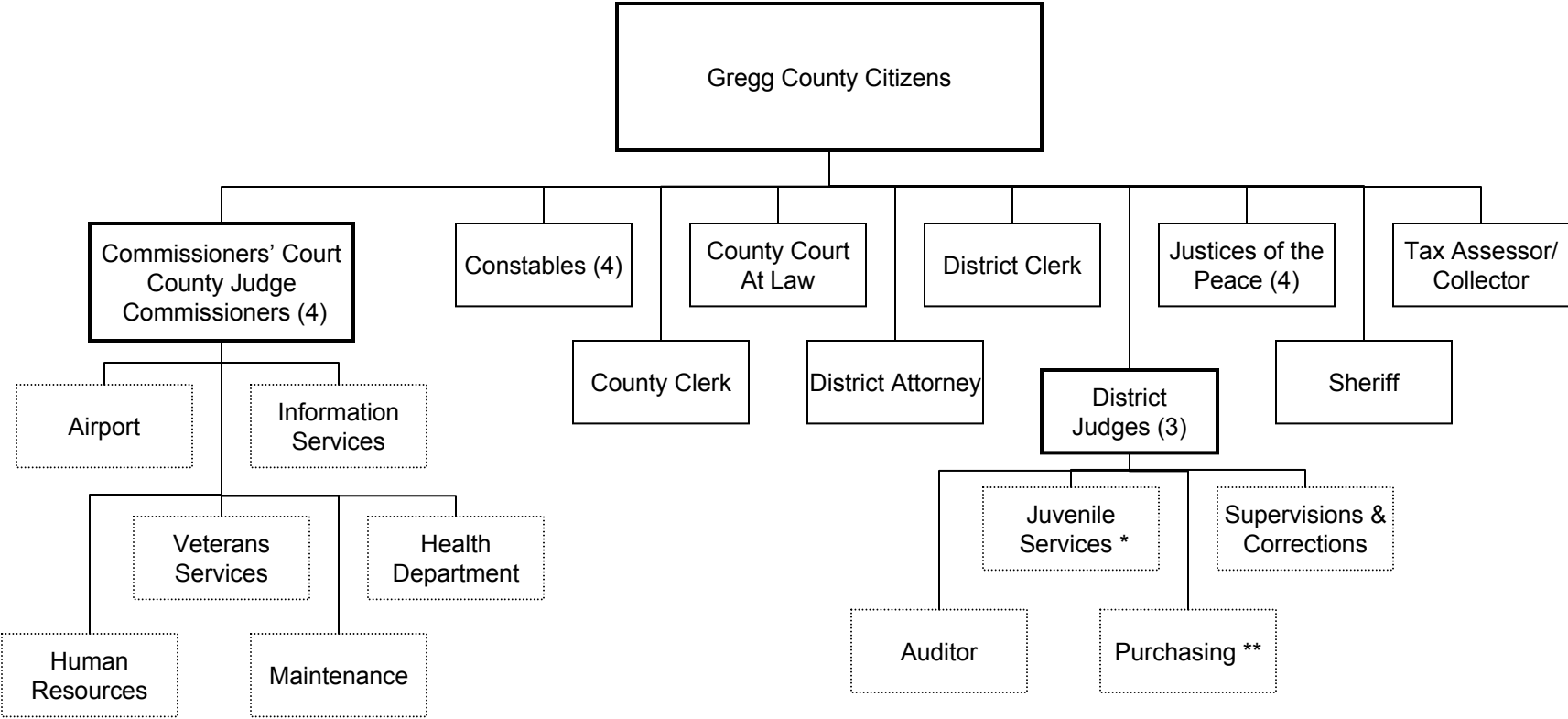
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INTRODUCTORY SECTION

GREGG COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2002

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

Gregg County Organizational Chart



*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, 2002, 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, 2002, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated February 13, 2003, 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.

February 13, 2003

GREGG COUNTY, TEXAS
COMBINED BALANCE SHEET - ALL FUND TYPES,
ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
Cash	\$ 317,917	\$ 2,622,260	\$ 166,572	\$ 661,060
Investments	8,313,351	3,648,859	4,120,312	-
Due from other funds	419,976	41,949	15,105	698
Receivables (net of allowance for uncollectibles):				
Other governments	663,679	208,953	-	482,010
Accounts	157,405	93,783	50,012	367
Delinquent property taxes	536,960	126,821	190,547	-
Inventory - materials/supplies	-	81,148	-	-
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 retirement of compensated absences	-	-	-	-
Amount to be provided for retirement of notes payable	-	-	-	-
Total Assets and Other Debits	<u>\$ 10,409,288</u>	<u>\$ 6,823,773</u>	<u>\$ 4,542,548</u>	<u>\$ 1,144,135</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities:				
Cash bond deposits	\$ -	\$ -	\$ -	\$ -
Unearned cost deposits and amounts held in trust	-	-	-	-
Accounts payable	1,119,443	962,839	-	698,377
Due to other funds	-	297,389	-	-
Accounts payable - other governments	8,951	300,000	-	-
Deferred revenue	536,960	454,576	190,546	-
Interfund loans payable	-	23,941	-	-
General obligation bonds payable	-	-	-	-
Accrued compensated absences	-	-	-	-
Notes payable	-	-	-	-
Total Liabilities	<u>1,665,354</u>	<u>2,038,745</u>	<u>190,546</u>	<u>698,377</u>
Fund Equity and Other Credits				
Investment - general fixed assets	-	-	-	-
Retained earnings:				
Unreserved	-	-	-	-
Fund balance:				
Reserved for inventory	-	81,148	-	-
Reserved for debt service	-	-	4,352,002	-
Reserved for capital projects	-	-	-	445,758
Unreserved, undesignated	8,743,934	4,703,880	-	-
Total Fund Equity and Other Credits	<u>8,743,934</u>	<u>4,785,028</u>	<u>4,352,002</u>	<u>445,758</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 10,409,288</u>	<u>\$ 6,823,773</u>	<u>\$ 4,542,548</u>	<u>\$ 1,144,135</u>

See notes to general purpose financial statements.

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Total Primary Government (Memorandum Only)	Component Units	Total Reporting Entity (Memorandum Only)
		General Fixed Assets	General Long-term Debt			
\$ 403,792	\$ 4,053,340	\$ -	\$ -	\$ 8,224,941	\$ 55,948	\$ 8,280,889
-	2,599,615	-	-	18,682,137	-	18,682,137
-	3,426	-	-	481,154	-	481,154
104	-	-	-	1,354,746	-	1,354,746
54,452	10,917	-	-	366,936	-	366,936
-	-	-	-	854,328	-	854,328
3,424	-	-	-	84,572	-	84,572
-	-	1,300,308	-	1,300,308	-	1,300,308
-	-	45,299,566	-	45,299,566	-	45,299,566
-	-	5,627,267	-	5,627,267	-	5,627,267
13,600	-	14,389,057	-	14,402,657	-	14,402,657
-	-	-	4,352,002	4,352,002	-	4,352,002
-	-	-	4,089,053	4,089,053	-	4,089,053
-	-	-	463,473	463,473	-	463,473
-	-	-	534,956	534,956	-	534,956
<u>\$ 475,372</u>	<u>\$ 6,667,298</u>	<u>\$ 66,616,198</u>	<u>\$ 9,439,484</u>	<u>\$ 106,118,096</u>	<u>\$ 55,948</u>	<u>\$ 106,174,044</u>
\$ -	\$ 223,734	\$ -	\$ -	\$ 223,734	\$ -	\$ 223,734
-	3,716,284	-	-	3,716,284	-	3,716,284
233,966	475,070	-	-	3,489,695	-	3,489,695
-	183,765	-	-	481,154	-	481,154
-	2,068,445	-	-	2,377,396	-	2,377,396
-	-	-	-	1,182,082	-	1,182,082
-	-	-	-	23,941	-	23,941
-	-	-	8,441,055	8,441,055	-	8,441,055
-	-	-	463,473	463,473	-	463,473
-	-	-	534,956	534,956	-	534,956
<u>233,966</u>	<u>6,667,298</u>	<u>-</u>	<u>9,439,484</u>	<u>20,933,770</u>	<u>-</u>	<u>20,933,770</u>
-	-	66,616,198	-	66,616,198	-	66,616,198
241,406	-	-	-	241,406	-	241,406
-	-	-	-	81,148	-	81,148
-	-	-	-	4,352,002	-	4,352,002
-	-	-	-	445,758	-	445,758
-	-	-	-	13,447,814	55,948	13,503,762
<u>241,406</u>	<u>-</u>	<u>66,616,198</u>	<u>-</u>	<u>85,184,326</u>	<u>55,948</u>	<u>85,240,274</u>
<u>\$ 475,372</u>	<u>\$ 6,667,298</u>	<u>\$ 66,616,198</u>	<u>\$ 9,439,484</u>	<u>\$ 106,118,096</u>	<u>\$ 55,948</u>	<u>\$ 106,174,044</u>

GREGG COUNTY, TEXAS

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUE				
Taxes	\$ 16,075,843	\$ 2,862,164	\$ 2,600,815	\$ 5,472
Licenses and permits	62,515	1,188,350	-	-
Intergovernmental	265,898	1,992,796	-	2,315,208
Charges for services	2,403,762	1,141,463	-	45,919
Fines and forfeitures	441,169	409,159	-	-
Interest	260,376	82,677	151,317	14,529
Rents and commissions	478,083	261,413	-	-
Miscellaneous	366,911	387,907	-	-
Total Revenue	<u>20,354,557</u>	<u>8,325,929</u>	<u>2,752,132</u>	<u>2,381,128</u>
EXPENDITURES				
General government	4,917,315	1,161,023	-	-
Judicial	3,429,856	1,044,437	-	-
Law enforcement	278,176	471,690	-	-
Corrections and rehabilitation	6,180,032	2,925,645	-	-
Health and human services	2,185,043	484,559	-	-
Public buildings	1,635,537	-	-	-
Transportation and roads	-	4,474,110	-	-
Capital projects	-	-	-	3,291,225
Debt service - principal	271,544	-	1,000,089	-
Debt service - interest and fiscal charges	-	-	1,829,991	-
Total Expenditures	<u>18,897,503</u>	<u>10,561,464</u>	<u>2,830,080</u>	<u>3,291,225</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>1,457,054</u>	<u>(2,235,535)</u>	<u>(77,948)</u>	<u>(910,097)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	1,395,680	681,650	595,000
Operating transfers out	<u>(2,518,781)</u>	<u>(96,736)</u>	<u>(66,813)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,518,781)</u>	<u>1,298,944</u>	<u>614,837</u>	<u>595,000</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(1,061,727)</u>	<u>(936,591)</u>	<u>536,889</u>	<u>(315,097)</u>
FUND BALANCE AT BEGINNING OF YEAR	9,809,527	5,731,631	3,815,113	598,734
PRIOR PERIOD ADJUSTMENT	-	-	-	162,121
FUND BALANCE AT BEGINNING OF YEAR (RESTATED)	9,809,527	5,731,631	3,815,113	760,855
RESIDUAL EQUITY TRANSFER	<u>(3,866)</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	<u>-</u>	<u>(10,012)</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 8,743,934</u>	<u>\$ 4,785,028</u>	<u>\$ 4,352,002</u>	<u>\$ 445,758</u>

See notes to general purpose financial statements.

Total Primary Government (Memorandum Only)	Component Units	Total Reporting Entity (Memorandum Only)
\$ 21,544,294	\$ -	\$ 21,544,294
1,250,865	-	1,250,865
4,573,902	-	4,573,902
3,591,144	-	3,591,144
850,328	-	850,328
508,899	822	509,721
739,496	-	739,496
754,818	-	754,818
<u>33,813,746</u>	<u>822</u>	<u>33,814,568</u>
6,078,338	-	6,078,338
4,474,293	-	4,474,293
749,866	-	749,866
9,105,677	-	9,105,677
2,669,602	-	2,669,602
1,635,537	-	1,635,537
4,474,110	-	4,474,110
3,291,225	-	3,291,225
1,271,633	-	1,271,633
1,829,991	-	1,829,991
<u>35,580,272</u>	<u>-</u>	<u>35,580,272</u>
<u>(1,766,526)</u>	<u>822</u>	<u>(1,765,704)</u>
2,672,330	-	2,672,330
<u>(2,682,330)</u>	<u>-</u>	<u>(2,682,330)</u>
<u>(10,000)</u>	<u>-</u>	<u>(10,000)</u>
(1,776,526)	822	(1,775,704)
19,955,005	55,126	20,010,131
162,121	-	162,121
20,117,126	55,126	20,172,252
(3,866)	-	(3,866)
<u>(10,012)</u>	<u>-</u>	<u>(10,012)</u>
<u>\$ 18,326,722</u>	<u>\$ 55,948</u>	<u>\$ 18,382,670</u>

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

	General		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Taxes	\$ 15,797,000	\$ 16,075,843	\$ 278,843
Licenses and permits	47,000	62,515	15,515
Intergovernmental	213,300	265,898	52,598
Charges for services	2,076,900	2,403,762	326,862
Fines and forfeitures	455,000	441,169	(13,831)
Interest	400,000	260,376	(139,624)
Rents and commissions	587,000	478,083	(108,917)
Miscellaneous	474,661	366,911	(107,750)
Total Revenue	<u>20,050,861</u>	<u>20,354,557</u>	<u>303,696</u>
EXPENDITURES			
General government	5,272,036	4,917,315	354,721
Judicial	3,560,668	3,429,856	130,812
Law enforcement	283,035	278,176	4,859
Corrections and rehabilitation	6,349,912	6,180,032	169,880
Health and human services	2,366,557	2,185,043	181,514
Public buildings	1,783,238	1,635,537	147,701
Transportation and roads	-	-	-
Capital projects	-	-	-
Debt service - principal	408,000	271,544	136,456
Debt service - interest and fiscal charges	-	-	-
Total Expenditures	<u>20,023,446</u>	<u>18,897,503</u>	<u>1,125,943</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>27,414</u>	<u>1,457,054</u>	<u>1,429,640</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	(3,340,920)	(2,518,781)	822,139
Total Other Financing Sources (Uses)	<u>(3,340,920)</u>	<u>(2,518,781)</u>	<u>822,139</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,313,506)	(1,061,727)	2,251,779
FUND BALANCE AT BEGINNING OF YEAR	9,809,527	9,809,527	-
PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE AT BEGINNING OF YEAR (RESTATED)	9,809,527	9,809,527	-
RESIDUAL EQUITY TRANSFER	-	(3,866)	(3,866)
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ 6,496,021</u>	<u>\$ 8,743,934</u>	<u>\$ 2,247,913</u>

See notes to general purpose financial statements.

Special Revenue			Debt Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,757,000	\$ 2,862,164	\$ 105,164	\$ 2,586,400	\$ 2,600,815	\$ 14,415
1,082,000	1,188,350	106,350	-	-	-
2,296,104	1,913,048	(383,056)	-	-	-
635,300	950,267	314,967	-	-	-
320,000	409,159	89,159	-	-	-
180,200	76,024	(104,176)	134,000	151,317	17,317
285,500	261,413	(24,087)	-	-	-
13,547	18,123	4,576	-	-	-
<u>7,569,651</u>	<u>7,678,548</u>	<u>108,897</u>	<u>2,720,400</u>	<u>2,752,132</u>	<u>31,732</u>
1,362,239	1,161,023	201,216	-	-	-
808,590	685,589	123,001	-	-	-
235,724	234,484	1,240	-	-	-
2,839,748	2,815,292	24,456	-	-	-
566,124	484,559	81,565	-	-	-
-	-	-	-	-	-
4,942,266	4,474,110	468,156	-	-	-
-	-	-	-	-	-
-	-	-	1,000,090	1,000,089	1
-	-	-	1,830,916	1,829,991	925
<u>10,754,691</u>	<u>9,855,057</u>	<u>899,634</u>	<u>2,831,006</u>	<u>2,830,080</u>	<u>926</u>
(3,185,040)	(2,176,509)	1,008,531	(110,606)	(77,948)	32,658
2,263,789	1,395,680	(868,109)	681,650	681,650	-
(164,845)	(96,736)	68,109	(66,813)	(66,813)	-
<u>2,098,944</u>	<u>1,298,944</u>	<u>(800,000)</u>	<u>614,837</u>	<u>614,837</u>	<u>-</u>
(1,086,096)	(877,565)	208,531	504,231	536,889	32,658
4,823,083	4,823,083	-	3,815,113	3,815,113	-
-	-	-	-	-	-
4,823,083	4,823,083	-	3,815,113	3,815,113	-
-	-	-	-	-	-
-	(10,012)	(10,012)	-	-	-
<u>\$ 3,736,987</u>	<u>\$ 3,935,506</u>	<u>\$ 198,519</u>	<u>\$ 4,319,344</u>	<u>\$ 4,352,002</u>	<u>\$ 32,658</u>

(continued)

GREGG COUNTY, TEXAS
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Capital Projects		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUE			
Taxes	\$ 4,000	\$ 5,472	\$ 1,472
Licenses and permits	-	-	-
Intergovernmental	3,000,000	2,315,208	(684,792)
Charges for services	99,000	45,919	(53,081)
Fines and forfeitures	-	-	-
Interest	20,000	14,529	(5,471)
Rents and commissions	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>3,123,000</u>	<u>2,381,128</u>	<u>(741,872)</u>
EXPENDITURES			
General government	-	-	-
Judicial	-	-	-
Law enforcement	-	-	-
Corrections and rehabilitation	-	-	-
Health and human services	-	-	-
Public buildings	-	-	-
Transportation and roads	-	-	-
Capital projects	4,070,707	3,291,225	779,482
Debt service - principal	-	-	-
Debt service - interest and fiscal charges	-	-	-
Total Expenditures	<u>4,070,707</u>	<u>3,291,225</u>	<u>779,482</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(947,707)</u>	<u>(910,097)</u>	<u>37,610</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	595,000	595,000	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	<u>595,000</u>	<u>595,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(352,707)</u>	<u>(315,097)</u>	<u>37,610</u>
FUND BALANCE AT BEGINNING OF YEAR	598,734	598,734	-
PRIOR PERIOD ADJUSTMENT	-	162,121	162,121
FUND BALANCE AT BEGINNING OF YEAR (RESTATEd)	598,734	760,855	162,121
RESIDUAL EQUITY TRANSFER	-	-	-
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 246,027</u>	<u>\$ 445,758</u>	<u>\$ 199,731</u>

See notes to general purpose financial statements.

Totals (Memorandum Only)

Budget	Actual	Variance Favorable (Unfavorable)
\$ 21,144,400	\$ 21,544,294	\$ 399,894
1,129,000	1,250,865	121,865
5,509,404	4,494,154	(1,015,250)
2,811,200	3,399,948	588,748
775,000	850,328	75,328
734,200	502,246	(231,954)
872,500	739,496	(133,004)
488,208	385,034	(103,174)
<u>33,463,912</u>	<u>33,166,365</u>	<u>(297,547)</u>
6,634,275	6,078,338	555,937
4,369,258	4,115,445	253,813
518,759	512,660	6,099
9,189,660	8,995,324	194,336
2,932,681	2,669,602	263,079
1,783,238	1,635,537	147,701
4,942,266	4,474,110	468,156
4,070,707	3,291,225	779,482
1,408,090	1,271,633	136,457
1,830,916	1,829,991	925
<u>37,679,850</u>	<u>34,873,865</u>	<u>2,805,985</u>
(4,215,939)	(1,707,500)	2,508,439
3,540,439	2,672,330	(868,109)
(3,572,578)	(2,682,330)	890,248
<u>(32,139)</u>	<u>(10,000)</u>	<u>22,139</u>
(4,248,078)	(1,717,500)	2,530,578
19,046,457	19,046,457	-
-	162,121	162,121
19,046,457	19,208,578	162,121
-	(3,866)	(3,866)
-	(10,012)	(10,012)
<u>\$ 14,798,379</u>	<u>\$ 17,477,200</u>	<u>\$ 2,678,821</u>

GREGG COUNTY, TEXAS

**STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN RETAINED EARNINGS**

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2002

OPERATING REVENUE	
Charges for services	\$ 2,348,931
Other	<u>82,616</u>
Total Operating Revenue	<u>2,431,547</u>
OPERATING EXPENDITURES	
Supplies	25,700
Copying machine	2,999
Repairs and maintenance	514
Contract services	35
Claims	1,758,488
Administrative	115,708
Depreciation	2,400
Reinsurance premiums	<u>298,163</u>
Total Operating Expenditures	<u>2,204,007</u>
OPERATING INCOME	227,540
TRANSFERS IN	<u>10,000</u>
NET INCOME	237,540
RETAINED EARNINGS, BEGINNING OF YEAR	-
RESIDUAL EQUITY TRANSFER	<u>3,866</u>
RETAINED EARNINGS, END OF YEAR	<u>\$ 241,406</u>

See notes to general purpose financial statements.

GREGG COUNTY, TEXAS
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

CASH FLOWS FROM OPERATING ACTIVITIES	
Net operating income	\$ 227,540
Reconciliation of net operating income to cash provided by operations:	
Depreciation expense	2,400
(Increase) decrease in accounts receivables	(54,556)
(Increase) decrease in inventory	442
Increase (decrease) in accounts payable	<u>233,966</u>
Net Cash Provided by Operating Activities	<u>409,792</u>
 CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Purchase of equipment	<u>(16,000)</u>
Net Cash Used by Capital Financing Activities	<u>(16,000)</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer in	<u>10,000</u>
Net Cash Flows Provided by Noncapital Financing Activities	<u>10,000</u>
 NET INCREASE IN CASH	 403,792
 CASH, BEGINNING OF YEAR	 <u>-</u>
 CASH, END OF YEAR	 \$ <u>403,792</u>

See accompanying notes to general purpose financial statements.

GREGG COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2002

1. 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
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 was 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

2. 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, revenue 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 six 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.

PROPRIETARY FUND

Internal Service Funds – To account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

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.

(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (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., revenue 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. Revenue is recognized when it becomes 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 revenue is considered to be susceptible-to-accrual. Licenses and permits, intergovernmental revenue, fees, fines and forfeitures and rents are recorded as revenue 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 revenue. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County: therefore, revenue is 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 revenue at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

Proprietary Funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenue is recorded when earned and expenses are recorded at the time liabilities are incurred. The government applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations.

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, Justice Court Technology, and Sheriff Inmate Welfare TDC Special Revenue Funds. A budget is prepared for the District Attorney General Special Revenue Fund based on a fiscal year ending October 31. Due to the difference in budgeting and reporting periods, a comparison between budget and actual is not presented for this fund. A combined budget is prepared for all Code Unit operations rather than individual budgets for each fund. As a result, no comparison between budget and actual is presented for the two Code Unit Special Revenue Funds. Budgetary control is exercised at the departmental level. All appropriations lapse at year-end.

State law provides that amendments approved by the Commissioners' Court may be made to the original budget provided that funds are available for the added expenditures. Reported budget amounts reflect the budget as originally adopted and all budget amendments and transfers approved by the Commissioners' Court.

Encumbrances

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

Cash, Time Deposits and Investments

At September 30, 2002, the County had cash book balances of \$8,242,736 with bank balances of \$8,493,650. The bank balance was completely covered by federal deposit insurance or by collateral held by the County's agent in the County's name.

(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash, Time Deposits and Investments (Continued)

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, 2002, investments of \$18,682,137 consist of treasury notes and government agency securities and are stated at amortized cost, which approximates market.

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.

Property, plant and equipment in the Internal Service Funds of the government are recorded at cost and are depreciated using the straight-line method described below.

<u>Assets</u>	<u>Years</u>
Furniture and Equipment	5

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.

(continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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, 2002, 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 2002, 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.

3. PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1, are payable on receipt of notice, and become delinquent on February 1 of the following year. Property taxes receivable include delinquent (related to real property) and insolvent (related to personal property) taxes receivable and are accounted for as deferred revenue. The receivable is reported net of a \$268,014 allowance for uncollectibility.

4. LONG-TERM DEBT

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

	Balance 10/01/01	Additions	Reductions	Balance 09/30/02
General Obligation Bonds Payable	\$ 9,441,145	\$ -	\$ 1,000,090	\$ 8,441,055
Accrued compensated absences	475,430	-	11,957	463,473
Note payable	<u>861,870</u>	<u>-</u>	<u>326,914</u>	<u>534,956</u>
Total	<u>\$ 10,778,445</u>	<u>\$ -</u>	<u>\$ 1,338,961</u>	<u>\$ 9,439,484</u>

Long-term debt at September 30, 2002, 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%	\$ 6,275,000
\$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>2,166,055</u>
	<u>\$ 8,441,055</u>

The annual requirements to amortize all debt outstanding as of September 30, 2002, including interest payments of \$6,499,032 are as follows:

		General Obligation Bonds Payable
Fiscal Year:	2003	\$ 2,833,130
	2004	2,827,205
	2005	2,823,192
	2006	1,397,800
	2007	1,343,860
	2008 - 2010	<u>3,714,900</u>
Subtotal		14,940,087
Less Interest		<u>6,499,032</u>
	Total	<u>\$ 8,441,055</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of the change in general fixed assets for the year ended September 30, 2002, is as follows:

	<u>Balance</u> 10/01/01	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 09/30/02
Land	\$ 1,300,308	\$ -	\$ -	\$ 1,300,308
Buildings	44,499,128	800,438	-	45,299,566
Improvements other than buildings	3,029,585	2,597,682	-	5,627,267
Machinery and equipment	<u>13,760,153</u>	<u>853,608</u>	<u>224,704</u>	<u>14,389,057</u>
Totals	<u>\$ 62,589,174</u>	<u>\$ 4,251,728</u>	<u>\$ 224,704</u>	<u>\$ 66,616,198</u>

6. 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 517 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

(continued)

6. RETIREMENT PLAN (Continued)

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 9.56% for the months of the accounting year in 2001, and 9.55% for the months of the accounting year in 2002.

The contribution rate payable by the employee members for calendar year 2002, is the rate of 7% as adopted by the governing body of the employer.

Annual Pension Cost

For the employer's accounting year ending September 30, 2002, the annual pension cost for the TCDRS plan for its employees was \$1,259,822 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, 1999 and December 31, 2000, the basis for determining the contribution rates for calendar years 2001 and 2002. The December 31, 2001, actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial Valuation Date	12/31/99	12/31/00	12/31/01
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 in years	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%	5.5%
Inflation	4.0%	4.0%	3.5%
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

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
09/30/00	\$ 1,265,658	100%	\$ -
09/30/01	1,282,876	100%	-
09/30/02	1,259,822	100%	-

(continued)

6. RETIREMENT PLAN (Continued)

Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at the transition to that statement effective at the beginning of this accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

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

Year	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)
1999 (2)	\$ 27,003,109	\$ 33,378,099	\$ 6,374,990	80.90%	\$ 13,132,651	48.54%
2000	29,657,395	36,218,925	6,561,530	81.88%	13,529,715	48.50%
2001	31,328,561	37,700,468	6,371,907	83.10%	13,964,742	45.63%

- (1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.
- (2) Revised economic and demographic assumptions due to an experience review were reflected in this valuation.

7. INTERFUND BALANCES

Interfund receivable and payable balances at September 30, 2002, were as follows:

Fund	Interfund Receivables	Interfund Payables
General	\$ 419,976	\$ -
Special Revenue	41,949	297,389
Debt Service	15,105	-
Capital Projects	698	-
Trust and Agency	3,426	183,765
Totals	\$ 481,154	\$ 481,154

8. OPERATING LEASE COMMITMENTS

The County is committed under various operating leases for copy machines. Lease expenditures for the year ended September 30, 2002, amounted to \$64,908.

9. LEASES OF COUNTY ASSETS

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

2003	\$ 135,711
2004	123,113
2005	107,517
2006	95,985
2007	79,836
Thereafter	<u>545,256</u>
Total	<u>\$ 1,087,418</u>

Revenue from contingent rentals (rental commissions and commissions on fuel flowage) for the year ended September 30, 2002, was \$109,154.

10. 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.

11. BUDGET ENTITY DIFFERENCES

Annually appropriated budgets are not adopted for all Special Revenue Funds. Accordingly, budget and actual comparisons do not include these funds.

A reconciliation of Special Revenue Funds result is as follows:

Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ (936,591)
Entity differences - nonbudgeted funds: excess (deficiency) of revenue and other financing:	
Sheriff Asset and Forfeiture	9,675
Sheriff Inmate Welfare	(22,947)
Sheriff Enforcement	7,689
Sheriff Inmate Welfare, TDC	699
Code Enforcement Awarded Forfeiture	(34,707)
Code Federal Enforcement	11,741
District Attorney General	99,652
Justice Court	<u>(12,776)</u>
Excess of revenue and other sources over expenditures and other financing uses	<u>\$ (877,565)</u>

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

GENERAL FUND

GREGG COUNTY, TEXAS
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2002 AND 2001

	September 30,	
	2002	2001
ASSETS		
Cash	\$ 317,917	\$ 235,680
Investments	8,313,351	9,186,689
Due from other funds	419,976	152,878
Receivables (net of allowance for uncollectibles):		
Other governments	663,679	1,466,825
Accounts	157,405	250,951
Delinquent property taxes	536,960	572,182
Inventory - materials/supplies	-	3,866
Total Assets	\$ 10,409,288	\$ 11,869,071
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 1,119,443	\$ 1,458,422
Accounts payable - other governments	8,951	18,940
Deferred revenue	536,960	582,182
Total Liabilities	1,665,354	2,059,544
Fund Balance:		
Reserved for inventory	-	3,866
Unreserved, undesignated	8,743,934	9,805,661
Total Fund Balance	8,743,934	9,809,527
Total Liabilities and Fund Balance	\$ 10,409,288	\$ 11,869,071

GREGG COUNTY, TEXAS

GENERAL FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Taxes	\$ 15,797,000	\$ 16,075,843	\$ 278,843	\$ 16,414,288
Licenses and permits	47,000	62,515	15,515	49,646
Intergovernmental	213,300	265,898	52,598	301,513
Charges for services	2,076,900	2,403,762	326,862	2,214,947
Fines and forfeitures	455,000	441,169	(13,831)	370,185
Interest	400,000	260,376	(139,624)	750,501
Rent and commissions	587,000	478,083	(108,917)	699,622
Miscellaneous	474,661	366,911	(107,750)	648,018
Total Revenue	20,050,861	20,354,557	303,696	21,448,720
EXPENDITURES				
General government	5,272,036	4,917,315	354,721	4,753,455
Judicial	3,560,668	3,429,856	130,812	3,274,109
Law enforcement	283,035	278,176	4,859	248,806
Corrections and rehabilitation	6,349,912	6,180,032	169,880	5,834,307
Health and human services	2,366,557	2,185,043	181,514	2,119,849
Public buildings	1,783,238	1,635,537	147,701	1,590,663
Debt service - principal	408,000	271,544	136,456	489,584
Total Expenditures	20,023,446	18,897,503	1,125,943	18,310,773
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES				
	27,414	1,457,054	1,429,640	3,137,947
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	45,000
Operating transfers out	(3,340,920)	(2,518,781)	822,139	(4,053,562)
Total Other Financing Sources (Uses)	(3,340,920)	(2,518,781)	822,139	(4,008,562)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES				
	(3,313,506)	(1,061,727)	2,251,779	(870,615)
FUND BALANCE AT BEGINNING OF YEAR				
	9,809,527	9,809,527	-	10,676,276
RESIDUAL EQUITY TRANSFER				
	-	(3,866)	(3,866)	-
INCREASE IN RESERVE FOR INVENTORY				
	-	-	-	3,866
FUND BALANCE AT END OF YEAR				
	\$ 6,496,021	\$ 8,743,934	\$ 2,247,913	\$ 9,809,527

GREGG COUNTY, TEXAS

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TAXES			
Current property taxes	\$ 7,097,000	\$ 7,002,866	\$(94,134)
Delinquent property taxes	235,000	302,649	67,649
Alcoholic beverage tax	131,000	146,116	15,116
Bingo tax	34,000	29,624	(4,376)
Sales tax	8,300,000	8,594,588	294,588
Total Taxes	<u>15,797,000</u>	<u>16,075,843</u>	<u>278,843</u>
LICENSES AND PERMITS			
Alcoholic beverage licenses	28,000	29,530	1,530
Sexually oriented businesses	2,000	6,300	4,300
Bail bond application fee	-	9,500	9,500
Sewage disposal systems	17,000	17,185	185
Total Licenses and Permits	<u>47,000</u>	<u>62,515</u>	<u>15,515</u>
INTERGOVERNMENTAL			
Federal grant	9,500	6,383	(3,117)
State supplement - court-at-law	35,000	39,270	4,270
State supplement - County Judge	10,000	17,976	7,976
State - indigent defense	-	37,855	37,855
State supplement - assistant prosecutors	12,500	-	(12,500)
State - commercial waste management fees	300	164	(136)
City of Longview - prisoner care	146,000	146,852	852
ETCOG - 911	-	17,398	17,398
Total Intergovernmental	<u>213,300</u>	<u>265,898</u>	<u>52,598</u>
CHARGES FOR SERVICES			
County Judge	1,800	652	(1,148)
Sheriff	255,000	284,256	29,256
Constables	68,000	81,219	13,219
County Clerk	560,000	638,879	78,879
Cash bond - administrative fee	14,000	14,347	347
Tax Assessor-Collector	636,000	734,437	98,437
District Attorney	40,000	55,246	15,246
District Clerk	280,000	330,425	50,425

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
CHARGES FOR SERVICES (Continued)			
Justices of the peace	\$ 27,000	\$ 31,812	\$ 4,812
Trial fees	300	70	(230)
Probate judge education fees	1,800	2,180	380
Other arrest fees	55,000	71,256	16,256
County court-at-law	1,200	2,773	1,573
State fees	52,700	51,148	(1,552)
DRO fees	12,000	15,828	3,828
Health department fees	-	5	5
Code unit	8,000	7,986	(14)
Parking lot fees	6,000	5,501	(499)
Computer services	-	6,500	6,500
Defensive driving fees	35,500	43,491	7,991
Child safety fees	1,800	3,130	1,330
Traffic fees	17,000	18,838	1,838
Video fees	<u>3,800</u>	<u>3,783</u>	<u>(17)</u>
Total Charges for Services	<u>2,076,900</u>	<u>2,403,762</u>	<u>326,862</u>
FINES AND FORFEITURES			
Justice courts	355,000	441,169	86,169
Delinquent fine collections	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total Fines and Forfeitures	<u>455,000</u>	<u>441,169</u>	<u>(13,831)</u>
INTEREST			
Interest	400,000	346,748	(53,252)
Unrealized gains (losses)	<u>-</u>	<u>(86,372)</u>	<u>(86,372)</u>
Total Interest	<u>400,000</u>	<u>260,376</u>	<u>(139,624)</u>
RENT AND COMMISSIONS			
Borgwarner Automotive	34,100	36,940	2,840
A&M Tower, Inc.	6,300	6,615	315
Community buildings	8,000	9,470	1,470
Rent - MTC 3rd floor contract	408,000	271,544	(136,456)
Other rent	-	25	25
Royalties	10,000	5,759	(4,241)
Telephone coin stations	120,000	147,430	27,430
Concession commissions	<u>600</u>	<u>300</u>	<u>(300)</u>
Total Rent and Commissions	<u>587,000</u>	<u>478,083</u>	<u>(108,917)</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
MISCELLANEOUS			
Jail lease	\$ 411,700	\$ 290,696	\$(121,004)
Sale of fixed assets	20,000	16,636	(3,364)
Insurance proceeds - loss of fixed assets	1,000	-	(1,000)
Miscellaneous	<u>41,961</u>	<u>59,579</u>	<u>17,618</u>
Total Miscellaneous	<u>474,661</u>	<u>366,911</u>	<u>(107,750)</u>
Total Revenue	<u>\$ 20,050,861</u>	<u>\$ 20,354,557</u>	<u>\$ 303,696</u>

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
County Clerk - Administration:			
Salaries - elected	\$ 50,750	\$ 50,750	\$ -
Social security - elected	4,000	3,831	169
Group insurance - elected	5,111	4,839	272
Retirement - elected	4,867	4,867	-
Workers' compensation - elected	106	106	-
Salaries and wages - other employees	427,640	423,740	3,900
Temporary help	8,000	6,971	1,029
Longevity	2,280	2,280	-
Social security - other employees	34,198	32,192	2,006
Group insurance - other employees	91,472	87,752	3,720
Retirement - other employees	40,701	40,701	-
Workers' compensation - other employees	894	894	-
State unemployment insurance	867	820	47
Supplies and other expense	25,336	25,188	148
Print shop	2,974	2,974	-
Postage	15,480	15,480	-
Copying machine	7,538	7,228	310
Conferences, workshops and training	3,875	3,820	55
Repairs and maintenance service	3,979	3,979	-
Capital outlay	10,492	10,492	-
Total County Clerk - Administration	<u>740,560</u>	<u>728,904</u>	<u>11,656</u>
Telecommunications:			
Salaries and wages - other employees	10,114	10,114	-
Part-time pool	16,788	16,076	712
Social security - other employees	2,157	2,003	154
Retirement - other employees	966	966	-
Workers' compensation - other employees	20	20	-
State unemployment insurance	65	50	15
Supplies and other expense	255	32	223
Total Telecommunications	<u>30,365</u>	<u>29,261</u>	<u>1,104</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT (Continued)			
Purchasing:			
Salaries and wages - other employees	\$ 93,045	\$ 91,428	\$ 1,617
Social security - other employees	7,300	6,895	405
Group insurance - other employees	14,842	13,805	1,037
Retirement - other employees	8,839	8,724	115
Workers' compensation - other employees	194	194	-
State unemployment insurance	363	175	188
Supplies and other expense	9,640	9,551	89
Print shop	850	642	208
Postage	700	421	279
Copying machine	3,980	3,923	57
Communications	102	100	2
Conferences, workshops and training	1,065	1,049	16
Advertising	1,325	1,279	46
Travel	300	151	149
Total Purchasing	<u>142,545</u>	<u>138,337</u>	<u>4,208</u>
Human Resources:			
Salaries and wages - other employees	99,450	95,541	3,909
Temporary help	4,020	2,652	1,368
Longevity pay	600	600	-
Social security - other employees	8,100	7,445	655
Group insurance - other employees	14,995	13,606	1,389
Retirement - other employees	9,733	9,185	548
Workers' compensation - other employees	214	214	-
State unemployment insurance	319	187	132
Supplies and other expense	3,686	3,060	626
Training aids	1,113	1,101	12

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT (Continued)			
Human Resources: (Continued)			
Service awards	\$ 1,000	\$ 997	\$ 3
Print shop	1,200	1,152	48
Postage	920	800	120
Copying machine	2,840	1,729	1,111
Conferences, workshops and training	1,300	1,293	7
Advertising	630	334	296
Travel	499	400	99
Capital outlay	738	738	-
Total Human Resources	<u>151,357</u>	<u>141,034</u>	<u>10,323</u>
Non-Departmental - General Government:			
Salary and fringe adjustments	62,426	29,149	33,277
Retiree COLA adjustment	21,000	-	21,000
Postage machine supplies	285	285	-
Bank service charges	2,500	940	1,560
Postage	20,629	(1,227)	21,856
Appraisal district	175,000	168,817	6,183
Legal expense	89,034	89,015	19
Insurance consultant	5,000	4,282	718
Other professional services	24,123	24,123	-
Communications	150,000	145,349	4,651
Conferences, workshops and training	4,000	2,575	1,425
Insurance	450,994	450,994	-
Dues and subscriptions	18,076	17,288	788
Repairs and maintenance service	500	500	-
Postage machine maintenance	1,586	1,586	-
Independent auditors	38,424	33,945	4,479
Multicultural Center feasibility study	50,000	-	50,000
Auto theft task force	15,700	15,653	47
Total Non-Departmental - General Government	<u>1,129,277</u>	<u>983,274</u>	<u>146,003</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT (Continued)			
County Judge:			
Salaries and wages - elected	\$ 58,500	\$ 58,500	\$ -
Social security - elected	4,680	4,279	401
Group insurance - elected	5,360	3,590	1,770
Retirement - elected	5,616	5,609	7
Workers' compensation - elected	122	122	-
Salaries and wages - other employees	109,816	103,611	6,205
Longevity pay	360	360	-
Social security - other employees	8,580	7,680	900
Group insurance - other employees	14,591	13,379	1,212
Retirement - other employees	9,934	9,934	-
Workers' compensation - other employees	229	229	-
State unemployment insurance	220	197	23
Supplies and other expense	3,400	3,122	278
Print shop	800	417	383
Postage	600	483	117
Copying machine	4,000	3,148	852
Other professional services	200	-	200
Contract services - Court reporters	4,000	2,895	1,105
Communications	200	123	77
Conferences, workshops and training	1,949	757	1,192
Dues and subscriptions	750	609	141
Travel	2,551	2,551	-
Capital outlay	<u>1,200</u>	<u>1,195</u>	<u>5</u>
Total County Judge - Budget	<u>237,658</u>	<u>222,790</u>	<u>14,868</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT (Continued)			
Elections:			
Salaries and wages - other employees	\$ 103,918	\$ 103,918	\$ -
Overtime	8,000	5,166	2,834
Election workers	45,800	27,023	18,777
Longevity pay	960	960	-
Social security - other employees	11,807	10,010	1,797
Group insurance - other employees	19,482	18,793	689
Retirement - other employees	10,020	10,020	-
Workers' compensation - other employees	217	217	-
State unemployment insurance	240	240	-
Supplies and other expense	29,000	24,174	4,826
Print shop	1,000	912	88
Postage	22,022	22,022	-
Communications	180	156	24
Conferences, workshops and training	28	-	28
Travel	600	291	309
Repairs and maintenance service	3,700	3,175	525
Total Elections	<u>256,974</u>	<u>227,077</u>	<u>29,897</u>
County Auditor:			
Salaries and wages - other employees	268,530	257,455	11,075
Overtime	4,000	3,704	296
Temporary help	10,000	5,555	4,445
Longevity pay	360	120	240
Social security - other employees	21,300	18,752	2,548
Group insurance - other employees	39,885	37,017	2,868
Retirement - other employees	25,510	24,963	547
Workers' compensation - other employees	550	550	-
State unemployment insurance	540	496	44
Supplies and other expense	7,955	7,905	50
Print shop	2,120	1,227	893
Postage	1,180	1,021	159
Copying machine	2,670	2,531	139
Conferences, workshops and training	5,445	5,443	2
Travel	230	165	65
Total County Auditor	<u>390,275</u>	<u>366,904</u>	<u>23,371</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT (Continued)			
Tax Assessor-Collector:			
Salaries - elected	\$ 57,000	\$ 57,000	\$ -
Social security - elected	4,560	4,377	183
Group insurance - elected	5,285	4,875	410
Retirement - elected	5,467	5,467	-
Workers' compensation - elected	119	119	-
Salaries and wages - other employees	732,966	690,233	42,733
Temporary help	4,500	2,892	1,608
Longevity	4,320	4,200	120
Social security - other employees	57,600	51,361	6,239
Group insurance - other employees	150,000	132,703	17,297
Retirement - other employees	69,450	66,344	3,106
Workers' compensation - other employees	1,529	1,528	1
State unemployment insurance	1,480	1,317	163
Supplies and other expense	60,282	59,828	454
Print shop	3,528	3,511	17
Postage	26,000	25,376	624
Copying machine	6,200	6,015	185
Communications	4,300	4,277	23
Conferences, workshops and training	10,040	9,939	101
Advertising	2,992	2,992	-
Travel	840	839	1
Repairs and maintenance service	1,600	1,598	2
Fuel and lubrication	600	558	42
Capital outlay	2,618	2,618	-
Total Tax Assessor-Collector	<u>1,213,276</u>	<u>1,139,967</u>	<u>73,309</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT (Continued)			
Information Services:			
Salaries and wages - other employees	\$ 287,720	\$ 267,104	\$ 20,616
Overtime	750	541	209
Longevity	1,080	840	240
Social security - other employees	22,650	20,265	2,385
Group insurance - other employees	35,720	29,355	6,365
Retirement - other employees	27,333	24,032	3,301
Workers' compensation - other employees	601	601	-
State unemployment insurance	581	509	72
Supplies and other expense	8,060	8,030	30
Print shop	250	247	3
Postage	100	10	90
Lease of hardware	39,433	39,431	2
Copying machine	1,985	1,984	1
Communications	27,000	25,617	1,383
Conferences, workshops and training	7,724	7,724	-
Travel	750	565	185
Repairs and maintenance service	57,560	57,080	480
Software license fees	304,408	304,260	148
Total Information Services	<u>823,705</u>	<u>788,195</u>	<u>35,510</u>
Agricultural Extension Service:			
Salaries and wages - other employees	97,684	97,684	-
Longevity	720	720	-
Social security - other employees	7,500	5,025	2,475
Group insurance - other employees	28,512	28,512	-
Retirement - other employees	6,285	4,447	1,838
Workers' compensation - other employees	93	93	-
State unemployment insurance	200	186	14
Supplies and other expense	1,900	1,898	2
Print shop	750	749	1
Copying machine	4,000	3,893	107
Conferences, workshops and training	1,702	1,667	35
Travel	5,698	5,698	-
Capital outlay	1,000	1,000	-
Total Agricultural Extension Service	<u>156,044</u>	<u>151,572</u>	<u>4,472</u>
Total General Government	<u>5,272,036</u>	<u>4,917,315</u>	<u>354,721</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL			
Non-Departmental - Judicial:			
Court-appointed attorney fees	\$ 747,124	\$ 747,074	\$ 50
Total Non-Departmental - Judicial	<u>747,124</u>	<u>747,074</u>	<u>50</u>
 Court of Civil Appeals:			
Salaries - elected	10,812	10,667	145
Social security - elected	865	819	46
Total Court of Civil Appeals	<u>11,677</u>	<u>11,486</u>	<u>191</u>
 County Court-At-Law:			
Salaries - elected	97,145	95,236	1,909
Social security - elected	7,580	5,916	1,664
Group insurance - elected	5,939	4,493	1,446
Retirement - elected	9,229	9,134	95
Workers' compensation - elected	202	202	-
Salaries and wages - other employees	86,814	86,814	-
Longevity	600	600	-
Social security - other employees	6,800	6,256	544
Group insurance - other employees	9,797	9,591	206
Retirement - other employees	8,351	8,351	-
Workers' compensation - other employees	181	181	-
State unemployment insurance	170	166	4
Supplies and other expense	2,920	2,587	333
Print shop	330	263	67
Postage	200	55	145
Copying machine	2,666	1,984	682
Court reporters - statement of facts	1,000	-	1,000
Other professional services	1,250	398	852
Contract services - court reporters	2,000	930	1,070
Communication	100	-	100
Conferences, workshops and training	2,000	722	1,278
Repairs and maintenance service	734	694	40
Total County Court-At-Law	<u>246,008</u>	<u>234,573</u>	<u>11,435</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL (Continued)			
District Clerk:			
Salaries - elected	\$ 51,000	\$ 51,000	\$ -
Social security - elected	4,000	3,916	84
Group insurance - elected	5,200	4,829	371
Retirement - elected	4,891	4,891	-
Workers' compensation - elected	106	106	-
Salaries and wages - other employees	460,715	447,870	12,845
Longevity	2,400	2,280	120
Social security - other employees	36,250	33,032	3,218
Group insurance - other employees	98,275	90,730	7,545
Retirement - other employees	43,768	43,006	762
Workers' compensation - other employees	857	857	-
State unemployment insurance	1,841	854	987
Supplies and other expense	22,266	22,008	258
Print shop	2,725	2,725	-
Postage	30,910	30,910	-
Copying machine	11,200	9,995	1,205
Conferences, workshops and training	2,000	740	1,260
Repairs and maintenance service	4,000	3,903	97
Total District Clerk	<u>782,404</u>	<u>753,652</u>	<u>28,752</u>
Justice of the Peace No. 1:			
Salaries - elected	38,500	38,500	-
Social security - elected	3,080	2,545	535
Group insurance - elected	5,060	4,770	290
Retirement - elected	3,692	3,692	-
Workers' compensation - elected	80	80	-
Salaries and wages - other employees	70,902	70,902	-
Longevity	960	960	-
Social security - other employees	5,730	5,047	683
Group insurance - other employees	14,063	14,049	14
Retirement - other employees	6,866	6,866	-
Workers' compensation - other employees	149	149	-
State unemployment insurance	145	136	9
Supplies and other expense	2,908	1,995	913

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL (Continued)			
Justice of the Peace No. 1: (Continued)			
Print shop	\$ 1,551	\$ 1,550	\$ 1
Postage	2,444	2,444	-
Copying machine	2,361	2,216	145
Autopsies	34,700	32,164	2,536
Contract services - court reporters	200	100	100
Communications	525	411	114
Conferences, workshops and training	2,500	1,626	874
Repairs and maintenance service	<u>500</u>	<u>400</u>	<u>100</u>
Total Justice of the Peace No. 1	<u>196,916</u>	<u>190,602</u>	<u>6,314</u>
Justice of the Peace No. 2:			
Salaries - elected	36,750	36,750	-
Social security - elected	2,940	2,803	137
Group insurance - elected	4,845	4,756	89
Retirement - elected	3,525	3,525	-
Workers' compensation - elected	76	76	-
Salaries and wages - other employees	23,727	23,727	-
Temporary help	3,785	3,783	2
Longevity	240	240	-
Social security - other employees	2,123	2,123	-
Group insurance - other employees	4,837	4,683	154
Retirement - other employees	2,290	2,290	-
Workers' compensation - other employees	49	49	-
State unemployment insurance	101	53	48
Supplies and other expense	1,993	1,989	4
Print shop	200	197	3
Postage	707	707	-
Copying machine	1,836	1,835	1
Autopsies	7,500	1,790	5,710
Communications	1,000	398	602
Conferences, workshops and training	1,000	981	19
Repairs and maintenance service	<u>4,464</u>	<u>3,566</u>	<u>898</u>
Total Justice of the Peace No. 2	<u>103,988</u>	<u>96,321</u>	<u>7,667</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL (Continued)			
Justice of the Peace No. 3:			
Salaries - elected	\$ 36,750	\$ 36,750	\$ -
Social security - elected	2,822	2,822	-
Group insurance - elected	4,756	4,756	-
Retirement - elected	3,525	3,525	-
Workers' compensation - elected	76	76	-
Salaries and wages - other employees	67,989	67,989	-
Longevity	240	240	-
Social security - other employees	5,220	5,220	-
Group insurance - other employees	13,783	13,783	-
Retirement - other employees	6,497	6,497	-
Workers' compensation - other employees	125	125	-
State unemployment insurance	128	128	-
Supplies and other expense	3,491	3,491	-
Print shop	400	391	9
Postage	1,495	1,495	-
Autopsies	20,969	20,969	-
Communications	3,350	3,326	24
Conferences, workshops, and training	1,300	1,300	-
Total Justice of the Peace No. 3	<u>172,916</u>	<u>172,883</u>	<u>33</u>
Justice of the Peace No. 4:			
Salaries - elected	36,750	36,750	-
Social security - elected	2,940	2,512	428
Group insurance - elected	5,033	4,926	107
Retirement - elected	3,525	3,525	-
Workers' compensation - elected	76	76	-
Salaries and wages - other employees	42,229	42,229	-
Longevity	360	360	-
Social security - other employees	3,395	3,194	201
Group insurance - other employees	9,336	9,223	113
Retirement - other employees	4,069	4,069	-
Workers' compensation - other employees	88	88	-
State unemployment insurance	90	81	9

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL (Continued)			
Justice of the Peace No. 4: (Continued)			
Supplies and other expense	\$ 2,500	\$ 2,458	\$ 42
Print shop	400	354	46
Postage	1,000	998	2
Copying machine	2,200	2,156	44
Autopsies	19,550	10,337	9,213
Other professional services	85	-	85
Communications	750	350	400
Conferences, workshops, and training	1,000	797	203
Utilities	4,529	4,529	-
Repairs and maintenance service	4,471	2,797	1,674
Capital outlay	700	616	84
Total Justice of the Peace No. 4	<u>145,076</u>	<u>132,425</u>	<u>12,651</u>
District Attorney:			
Salaries - elected	10,500	10,500	-
Social security - elected	840	806	34
Group insurance - elected	4,640	4,607	33
Retirement - elected	1,007	1,007	-
Workers' compensation - elected	8	-	8
Salaries and wages - other employees	796,905	773,005	23,900
Temporary help	2,775	2,250	525
Longevity	3,480	3,480	-
Longevity-assistant prosecutors	12,584	12,584	-
Social security - other employees	62,900	60,033	2,867
Group insurance - other employees	141,737	105,585	36,152
Retirement - other employees	75,807	75,807	-
Workers' compensation - other employees	3,275	3,158	117
State unemployment insurance	1,620	1,537	83
Supplies and other expense	10,492	10,492	-
Video tape supplies	1,775	1,775	-
Print shop	3,701	3,701	-
Postage	13,380	13,380	-
Copying machine	2,487	2,487	-
Court reporters - statement of facts	1,756	1,756	-
Other professional services	2,890	2,890	-
Total District Attorney	<u>1,154,559</u>	<u>1,090,840</u>	<u>63,719</u>
Total Judicial	<u>3,560,668</u>	<u>3,429,856</u>	<u>130,812</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LAW ENFORCEMENT			
Constable No. 1:			
Salaries - elected	\$ 35,250	\$ 35,250	\$ -
Social security - elected	2,820	2,633	187
Group insurance - elected	4,950	4,751	199
Retirement - elected	3,381	3,381	-
Workers' compensation - elected	784	784	-
Salaries and wages - other employees	6,464	6,464	-
Social security - other employees	515	490	25
Group insurance - other employees	1,170	1,159	11
Retirement - other employees	617	617	-
Workers' compensation - other employees	13	13	-
State unemployment insurance	25	12	13
Supplies and other expense	987	930	57
Print shop	20	14	6
Postage	292	260	32
Communications	331	330	1
Repairs and maintenance service	<u>60</u>	<u>-</u>	<u>60</u>
Total Constable No. 1	<u>57,679</u>	<u>57,088</u>	<u>591</u>
Constable No. 2:			
Salaries - elected	35,250	35,250	-
Social security - elected	2,788	2,707	81
Group insurance - elected	5,011	4,739	272
Retirement - elected	3,381	3,381	-
Workers' compensation - elected	784	784	-
Supplies and other expense	950	552	398
Print shop	8	8	-
Postage	142	74	68
Conferences, workshops and training	600	5	595
Travel	200	-	200
Uniforms	85	-	85
Capital outlay	<u>1,965</u>	<u>1,965</u>	<u>-</u>
Total Constable No. 2	<u>51,164</u>	<u>49,465</u>	<u>1,699</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LAW ENFORCEMENT (Continued)			
Constable No. 3:			
Salaries - elected	\$ 35,250	\$ 35,250	\$ -
Social security - elected	2,788	2,707	81
Group insurance - elected	5,011	4,751	260
Retirement - elected	3,381	3,381	-
Workers' compensation - elected	784	784	-
Supplies and other expense	1,952	1,713	239
Print shop	148	148	-
Communications	1,982	1,982	-
Conferences, workshops and training	767	767	-
Uniforms	<u>451</u>	<u>451</u>	<u>-</u>
Total Constable No. 3	<u>52,514</u>	<u>51,934</u>	<u>580</u>
Constable No. 4:			
Salaries - elected	35,250	35,250	-
Social security - elected	2,788	2,445	343
Group insurance - elected	5,011	4,751	260
Retirement - elected	3,381	3,381	-
Workers' compensation - elected	784	784	-
Supplies and other expense	1,290	1,225	65
Print shop	20	1	19
Postage	130	130	-
Communications	800	424	376
Conferences, workshops and training	100	-	100
Uniforms	<u>510</u>	<u>506</u>	<u>4</u>
Total Constable No. 4	<u>50,064</u>	<u>48,897</u>	<u>1,167</u>
Code Unit:			
Salaries and wages - other employees	7,392	7,392	-
Social security - other employees	582	565	17
Workers' compensation - other employees	15	15	-
State unemployment insurance	<u>21</u>	<u>14</u>	<u>7</u>
Total Code Unit	<u>8,010</u>	<u>7,986</u>	<u>24</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LAW ENFORCEMENT (Continued)			
Department of Public Safety:			
Salaries and wages - other employees	\$ 21,848	\$ 21,823	\$ 25
Temporary help	8,282	8,214	68
Longevity	360	360	-
Social security - other employees	2,306	2,306	-
Group insurance - other employees	4,800	4,669	131
Retirement - other employees	2,119	2,119	-
Workers' compensation - other employees	44	44	-
State unemployment insurance	115	57	58
Supplies and other expense	3,885	3,702	183
Communications	1,165	1,164	1
Capital outlay	<u>17,930</u>	<u>17,848</u>	<u>82</u>
Total Department of Public Safety	<u>62,854</u>	<u>62,306</u>	<u>548</u>
Parks and Wildlife:			
Supplies and other expense	<u>500</u>	<u>500</u>	<u>-</u>
Total Parks and Wildlife	<u>500</u>	<u>500</u>	<u>-</u>
Texas Alcoholic Beverage Commission:			
Supplies and other expense	<u>250</u>	<u>-</u>	<u>250</u>
Total Texas Alcoholic Beverage Commission	<u>250</u>	<u>-</u>	<u>250</u>
Total Law Enforcement	<u>283,035</u>	<u>278,176</u>	<u>4,859</u>
CORRECTIONS AND REHABILITATION			
Sheriff - Corrections:			
Salaries - elected	54,105	54,105	-
Social security - elected	4,328	4,107	221
Group insurance - elected	5,133	4,842	291
Retirement - elected	5,189	5,189	-

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
CORRECTIONS AND REHABILITATION (Continued)			
Sheriff - Corrections: (Continued)			
Workers' compensation - elected	\$ 1,203	\$ 1,203	\$ -
Salaries and wages - other employees	3,857,595	3,788,849	68,746
Overtime	12,000	10,497	1,503
Certification pool	10,000	1,015	8,985
Longevity	13,800	13,440	360
Social security - other employees	305,000	288,225	16,775
Group insurance - other employees	664,000	604,454	59,546
Retirement - other employees	369,873	365,595	4,278
Workers' compensation - other employees	85,584	85,256	328
State unemployment insurance	14,820	7,472	7,348
Supplies and other expense	26,016	26,006	10
Print shop	4,399	4,399	-
Postage	13,633	13,633	-
Other professional services	23,540	23,540	-
Communications	18,018	18,007	11
Conferences, workshops and training	4,135	3,873	262
Travel	17,172	17,065	107
Repairs and maintenance service	34,419	34,389	30
Groceries/ food service	373,246	373,246	-
Uniforms	27,279	27,279	-
Drugs and medicine	48,370	48,370	-
Hospital services	15,611	15,611	-
Contract services	10	-	10
Tires and tubes	6,400	6,399	1
Fuel and lubrication	75,243	75,243	-
Capital outlay	<u>168,682</u>	<u>168,668</u>	<u>14</u>
Total Sheriff - Corrections	<u>6,258,803</u>	<u>6,089,977</u>	<u>168,826</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CORRECTIONS AND REHABILITATION (Continued)			
Juvenile Board:			
Salaries - elected	\$ 63,490	\$ 63,489	\$ 1
Social security - elected	4,607	4,554	53
Group insurance - elected	15,791	15,791	-
Retirement - elected	6,089	6,089	-
Workers' compensation - elected	132	132	-
Conferences, workshops and training	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Juvenile Board	<u>91,109</u>	<u>90,055</u>	<u>1,054</u>
Total Corrections and Rehabilitation	<u>6,349,912</u>	<u>6,180,032</u>	<u>169,880</u>
HEALTH AND HUMAN SERVICES			
Veterans Services:			
Salaries and wages - other employees	56,355	47,118	9,237
Longevity	360	240	120
Social security - other employees	4,550	3,623	927
Group insurance - other employees	9,810	5,685	4,125
Retirement - other employees	5,354	4,246	1,108
Workers' compensation - other employees	118	118	-
State unemployment insurance	110	90	20
Supplies and other expense	1,775	1,593	182
Print shop	225	182	43
Postage	840	831	9
Communications	420	176	244
Dues and subscriptions	30	30	-
Travel	455	397	58
Repairs and maintenance service	325	228	97
Rent	8,400	8,400	-
Intergovernmental contributions	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Total Veterans Services	<u>96,627</u>	<u>80,457</u>	<u>16,170</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
HEALTH AND HUMAN SERVICES			
Civil Defense:			
Supplies and other expense	\$ 600	\$ 255	\$ 345
Conferences, workshops and training	600	557	43
Total Civil Defense	<u>1,200</u>	<u>812</u>	<u>388</u>
Litter Control Officer:			
Salaries and wages - other employees	29,445	26,047	3,398
Social security - other employees	2,360	1,777	583
Group insurance - other employees	4,925	3,970	955
Retirement - other employees	2,797	2,489	308
Workers' compensation - other employees	246	246	-
State unemployment insurance	115	49	66
Supplies and other expense	1,150	621	529
Postage	60	-	60
Communications	1,100	735	365
Fuel and lubrication	2,000	875	1,125
Total Litter Control Officer	<u>44,198</u>	<u>36,809</u>	<u>7,389</u>
Gregg County Industrial Airpark:			
Supplies and other expenses	3,250	2,806	444
Postage	1,000	1,000	-
Real Estate brokerage contingency	20,000	-	20,000
Other professional services	57,000	53,364	3,636
Communications	1,500	700	800
Conferences, workshops and training	8,350	7,500	850
Advertising	5,500	5,226	274
Dues and subscriptions	1,100	1,100	-
Travel	9,000	7,941	1,059
Utilities	500	324	176
Roads and parking lot	36,800	-	36,800
Total Gregg County Industrial Airpark	<u>144,000</u>	<u>79,961</u>	<u>64,039</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
HEALTH AND HUMAN SERVICES (Continued)			
Environmental Protection:			
Hazardous waste	\$ 24,578	\$ 22,553	\$ 2,025
Travel	<u>6,000</u>	<u>1,247</u>	<u>4,753</u>
Total Environmental Protection	<u>30,578</u>	<u>23,800</u>	<u>6,778</u>
911 Addressing:			
Salaries and wages - other employees	53,028	53,028	-
Longevity	120	120	-
Social security - other employees	4,236	4,053	183
Group insurance - other employees	9,500	9,400	100
Retirement - other employees	5,078	5,078	-
Workers' compensation - other employees	766	766	-
State unemployment insurance	207	101	106
Supplies and other expense	3,400	3,036	364
Print shop	100	4	96
Postage	350	176	174
Other professional services	27,979	21,091	6,888
Repairs and maintenance service	1,000	691	309
Fuel and lubrication	1,500	1,270	230
Capital outlay	<u>14,500</u>	<u>14,500</u>	<u>-</u>
Total 911 Addressing	<u>121,764</u>	<u>113,314</u>	<u>8,450</u>
Health:			
Salaries and wages - other employees	281,635	256,665	24,970
Temporary help	5,280	5,280	-
Longevity	1,200	1,200	-
Social security - other employees	23,480	19,316	4,164
Group insurance - other employees	49,200	40,509	8,691
Retirement - other employees	26,782	23,984	2,798
Workers' compensation - other employees	1,813	1,813	-
State unemployment insurance	950	499	451
Supplies and other expense	16,859	16,406	453
Print shop	830	830	-
Postage	2,270	2,270	-
Copying machine	3,068	2,755	313

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
HEALTH AND HUMAN SERVICES (Continued)			
Health: (Continued)			
County Health Director	\$ 100,000	\$ 100,000	\$ -
Arson investigator	1,870	1,870	-
Other professional services	86,947	84,862	2,085
Communications	223	223	-
Conferences, workshops and training	3,921	3,921	-
Travel	63	63	-
Utilities	8,273	8,273	-
Repairs and maintenance service	1,401	1,401	-
Rent	5,000	5,000	-
Drugs and medicine	87,581	87,445	136
X-ray and laboratory	35,782	35,409	373
Hospital services	556,093	556,093	-
Funerals	19,816	19,816	-
Fuel and lubrication	1,565	1,565	-
Capital outlay	588	588	-
Total Health	<u>1,322,490</u>	<u>1,278,056</u>	<u>44,434</u>
Historical Commission:			
Supplies and other expense	3,070	2,866	204
Postage	250	74	176
Communications	980	956	24
Conferences, workshops and training	2,800	2,501	299
Travel	400	348	52
Repairs and maintenance service	250	139	111
Total Historical Commission	<u>7,750</u>	<u>6,884</u>	<u>866</u>
Contributions:			
Longview - Library	70,000	70,000	-
Kilgore - Library	17,000	17,000	-
Gladewater - Library	16,500	16,500	-
Elderville Lakeport Fire Department	20,000	20,000	-
Sabine Fire Department	16,500	16,500	-
Easton Fire Department	7,000	7,000	-

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
HEALTH AND HUMAN SERVICES (Continued)			
Contributions: (Continued)			
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	-
Clarksville City-Warren City VFD	3,000	3,000	-
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	12,000	12,000	-
Upshur/Gregg Soil and Water Conservation	3,000	3,000	-
Longview Partnership	7,500	7,500	-
Mental Health and Mental Retardation	133,650	133,650	-
Council on Alcoholism and Drug Abuse	15,000	15,000	-
Association for Retarded Citizens	10,000	10,000	-
Child Welfare Board	70,000	70,000	-
Women's Center of East Texas	10,000	10,000	-
East Texas Literacy Council	10,000	10,000	-
Early Childhood Development Center	15,000	15,000	-
Paula M. Jones Charity	5,000	5,000	-
Boys and Girls Club of Gregg County	12,000	12,000	-
Longview Teen Court	3,500	3,500	-
E.T. Child Advocates	9,500	9,500	-
Light Up Longview	10,000	10,000	-
Parenting Resource Center	3,000	3,000	-
Lets Really Help/EAST Texas Dental	2,000	2,000	-
Kilgore Crisis Center	6,000	6,000	-
Camp Fire Boys & Girls	2,500	2,500	-
Longview Depot Project	30,000	-	30,000
Lutheran Social Services	3,000	-	3,000
Total Contributions	<u>597,950</u>	<u>564,950</u>	<u>33,000</u>
Total Health and Human Services	<u>2,366,557</u>	<u>2,185,043</u>	<u>181,514</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
PUBLIC BUILDINGS			
Courthouse Building:			
Salaries and wages - other employees	\$ 427,998	\$ 415,334	\$ 12,664
Overtime	8,500	8,049	451
Longevity	1,560	1,560	-
Social security - other employees	34,860	31,269	3,591
Group insurance - other employees	91,700	83,927	7,773
Retirement - other employees	40,802	40,548	254
Workers' compensation - other employees	12,222	12,222	-
State unemployment insurance	1,670	805	865
Supplies and other expense	89,700	78,781	10,919
Print shop	200	172	28
Postage	200	87	113
Communications	2,140	2,062	78
Utilities	408,259	407,660	599
Repairs and maintenance service	100,980	100,430	550
Uniforms	4,161	4,160	1
Tires and tubes	550	514	36
Fuel and lubrication	3,950	1,039	2,911
Capital outlay	<u>5,600</u>	<u>5,385</u>	<u>215</u>
Total Courthouse Building	<u>1,235,052</u>	<u>1,194,004</u>	<u>41,048</u>
Service Center Building:			
Supplies and other expenses	9,000	6,881	2,119
Utilities	22,000	18,779	3,221
Repairs and maintenance service	<u>6,000</u>	<u>5,231</u>	<u>769</u>
Total Service Center Building	<u>37,000</u>	<u>30,891</u>	<u>6,109</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PUBLIC BUILDINGS (Continued)			
Greggton Building:			
Salaries and wages - other employees	\$ 5,445	\$ 1,869	\$ 3,576
Social security - other employees	436	143	293
Retirement- other employees	517	-	517
Workers' compensation - other employees	168	168	-
State unemployment insurance	21	3	18
Supplies and other expense	1,848	1,747	101
Utilities	11,041	10,958	83
Repairs and maintenance service	<u>2,411</u>	<u>2,361</u>	<u>50</u>
Total Greggton Building	<u>21,887</u>	<u>17,249</u>	<u>4,638</u>
Gladewater Commerce Street Building:			
Supplies and other expense	1,500	848	652
Utilities	4,200	2,967	1,233
Repairs and maintenance service	<u>3,500</u>	<u>2,819</u>	<u>681</u>
Total Gladewater Commerce Street Building	<u>9,200</u>	<u>6,634</u>	<u>2,566</u>
Jail Building:			
Supplies and other expense	9,000	6,865	2,135
Utilities	85,000	74,448	10,552
Repairs and maintenance service	54,700	48,162	6,538
Capital outlay	<u>3,800</u>	<u>3,692</u>	<u>108</u>
Total Jail Building	<u>152,500</u>	<u>133,167</u>	<u>19,333</u>
Juvenile Post Adjudication Facility:			
Utilities	<u>30,000</u>	<u>22,465</u>	<u>7,535</u>
Total Juvenile Post Adjudication Facility	<u>30,000</u>	<u>22,465</u>	<u>7,535</u>
Youth Detention Center:			
Supplies and other expense	6,000	4,506	1,494
Utilities	32,000	23,737	8,263
Repairs and maintenance service	<u>5,000</u>	<u>3,377</u>	<u>1,623</u>
Total Youth Detention Center	<u>43,000</u>	<u>31,620</u>	<u>11,380</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
PUBLIC BUILDINGS (Continued)			
Community Building Maintenance:			
Salaries and wages - other employees	\$ 27,181	\$ 27,181	\$ -
Overtime	368	73	295
Social security - other employees	2,225	2,123	102
Group insurance - other employees	4,890	4,696	194
Retirement - other employees	2,604	2,604	-
Workers' compensation - other employees	848	848	-
State unemployment insurance	103	52	51
Supplies and other expense	1,700	403	1,297
Communications	500	435	65
Repairs and maintenance service	2,000	1,904	96
Uniforms	500	272	228
Tires and tubes	200	170	30
Fuel and lubrication	<u>3,000</u>	<u>2,229</u>	<u>771</u>
Total Community Building Maintenance	<u>46,119</u>	<u>42,990</u>	<u>3,129</u>
Longview Whaley Street Community Building:			
Salaries and wages - other employees	13,316	13,068	248
Social security - other employees	995	981	14
Group insurance - other employees	4,675	4,606	69
Retirement - other employees	1,248	1,248	-
Workers' compensation - other employees	388	388	-
State unemployment insurance	25	25	-
Supplies and other expense	3,500	3,238	262
Utilities	2,160	2,090	70
Repairs and maintenance service	5,000	4,517	483
Capital outlay	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total Longview Whaley Street Community Building	<u>56,307</u>	<u>30,161</u>	<u>26,146</u>
Judson Community Building:			
Supplies and other expense	2,340	723	1,617
Repairs and maintenance service	<u>2,500</u>	<u>1,386</u>	<u>1,114</u>
Total Judson Community Building	<u>4,840</u>	<u>2,109</u>	<u>2,731</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PUBLIC BUILDINGS (Continued)			
Garfield Hill Community Building:			
Supplies and other expense	\$ 3,720	\$ 2,652	\$ 1,068
Communications	500	433	67
Utilities	1,200	831	369
Repairs and maintenance service	600	495	105
Capital outlay	<u>1,300</u>	<u>1,300</u>	<u>-</u>
Total Garfield Hill Community Building	<u>7,320</u>	<u>5,711</u>	<u>1,609</u>
Gladewater Senior Citizens Building:			
Supplies and other expense	700	68	632
Communications	500	475	25
Repairs and maintenance service	<u>1,500</u>	<u>1,351</u>	<u>149</u>
Total Gladewater Senior Citizens Building	<u>2,700</u>	<u>1,894</u>	<u>806</u>
Liberty City Office/Community Building:			
Supplies and other expense	1,650	1,517	133
Communications	600	377	223
Utilities	5,500	4,463	1,037
Repairs and maintenance service	5,000	1,319	3,681
Capital outlay	<u>7,560</u>	<u>4,572</u>	<u>2,988</u>
Total Liberty City Office/Community Building	<u>20,310</u>	<u>12,248</u>	<u>8,062</u>
Hugh Camp Memorial Park:			
Supplies and other expense	3,700	2,738	962
Communications	500	391	109
Utilities	3,420	3,217	203
Repairs and maintenance service	<u>9,230</u>	<u>8,318</u>	<u>912</u>
Total Hugh Camp Memorial Park	<u>16,850</u>	<u>14,664</u>	<u>2,186</u>
Olivia R. Hilburn Community Building:			
Supplies and other expense	3,900	3,704	196
Communications	500	444	56
Utilities	3,100	2,445	655
Repairs and maintenance service	2,000	1,152	848
Capital outlay	<u>11,990</u>	<u>11,285</u>	<u>705</u>
Total Olivia R. Hilburn Community Building	<u>21,490</u>	<u>19,030</u>	<u>2,460</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PUBLIC BUILDINGS (Continued)			
Kilgore Office and Community Building:			
Salaries and wages - other employees	\$ 20,297	\$ 20,297	\$ -
Longevity	240	240	-
Social security - other employees	1,645	1,548	97
Group insurance - other employees	4,681	4,663	18
Retirement - other employees	1,962	1,962	-
Workers' compensation - other employees	633	633	-
State unemployment insurance	75	39	36
Supplies and other expense	8,158	8,056	102
Communications	1,000	834	166
Utilities	13,088	10,698	2,390
Repairs and maintenance service	2,604	2,577	27
Capital outlay	4,380	-	4,380
Total Kilgore Office and Community Building	<u>58,763</u>	<u>51,547</u>	<u>7,216</u>
Kilgore South Street Building:			
Supplies and other expense	2,375	2,288	87
Communications	500	441	59
Utilities	1,300	1,142	158
Repairs and maintenance service	700	691	9
Capital outlay	3,380	3,376	4
Total Kilgore South Street Building	<u>8,255</u>	<u>7,938</u>	<u>317</u>
Elderville Community Building:			
Supplies and other expense	1,000	888	112
Communications	500	358	142
Utilities	2,000	1,999	1
Repairs and maintenance service	350	334	16
Total Elderville Community Building	<u>3,850</u>	<u>3,579</u>	<u>271</u>
Easton Community Building:			
Supplies and other expense	2,613	2,576	37
Communications	725	718	7
Utilities	1,788	1,717	71
Repairs and maintenance service	2,120	2,076	44
Capital outlay	549	549	-
Total Easton Community Building	<u>7,795</u>	<u>7,636</u>	<u>159</u>
Total Public Buildings	<u>1,783,238</u>	<u>1,635,537</u>	<u>147,701</u>

(continued)

GREGG COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
DEBT SERVICE			
Principal:			
Repayment-MTC-3rd Floor Completion	\$ 408,000	\$ 271,544	\$ 136,456
Total Principal	<u>408,000</u>	<u>271,544</u>	<u>136,456</u>
Total Debt Service	<u>408,000</u>	<u>271,544</u>	<u>136,456</u>
 Total Expenditures	 <u>\$ 20,023,446</u>	 <u>\$ 18,897,503</u>	 <u>\$ 1,125,943</u>

SPECIAL REVENUE FUNDS

GREGG COUNTY, TEXAS

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Juvenile Services</u>	<u>Computer Replacement Project</u>	<u>Election Services Contract</u>	<u>Records Management and Preservation</u>	<u>Jail Lease Facility</u>	<u>Road and Bridge</u>
ASSETS						
Cash	\$ 405,907	\$ -	\$ 33,081	\$ 46,697	\$ 126,210	\$ 200,776
Investments	150,000	-	-	75,000	-	1,000,266
Due from other funds	2,518	-	-	3,945	-	26,709
Receivables (net of allowance for uncollectibles)						
Other governments	12,730	-	-	-	-	-
Accounts	912	-	47	226	3,095	28,761
Delinquent property taxes	-	-	-	-	-	61,399
Inventory - materials/supplies	-	-	-	-	-	77,854
Total Assets	<u>\$ 572,067</u>	<u>\$ -</u>	<u>\$ 33,128</u>	<u>\$ 125,868</u>	<u>\$ 129,305</u>	<u>\$ 1,395,765</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 77,315	\$ -	\$ -	\$ 1,535	\$ 29,676	\$ 605,161
Due to other funds	-	-	-	-	-	-
Accounts payable - other governments	-	-	-	-	-	300,000
Deferred revenue	-	-	-	-	-	61,399
Current notes payable	-	-	-	-	-	23,941
Total Liabilities	<u>77,315</u>	<u>-</u>	<u>-</u>	<u>1,535</u>	<u>29,676</u>	<u>990,501</u>
Fund Balance:						
Reserved for inventory	-	-	-	-	-	77,854
Unreserved, undesignated	494,752	-	33,128	124,333	99,629	327,410
Total Fund Balance	<u>494,752</u>	<u>-</u>	<u>33,128</u>	<u>124,333</u>	<u>99,629</u>	<u>405,264</u>
Total Liabilities and Fund Balance	<u>\$ 572,067</u>	<u>\$ -</u>	<u>\$ 33,128</u>	<u>\$ 125,868</u>	<u>\$ 129,305</u>	<u>\$ 1,395,765</u>

(continued)

GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
(Continued)
SEPTEMBER 30, 2002
(With Comparative Totals for September 30, 2001)

	<u>Jury</u>	<u>Law Library</u>	<u>Airport</u>	<u>County Records Management and Preservation</u>	<u>Security</u>	<u>LEOSE</u>
ASSETS						
Cash	\$ 108,609	\$ 58,447	\$ 166,396	\$ 20,569	\$ 15,155	\$ 17,615
Investments	107,727	75,000	75,000	50,000	-	-
Due from other funds	3,214	1,120	2,569	655	1,219	-
Receivables (net of allowance for uncollectibles)						
Other governments	-	-	-	-	-	-
Accounts	1,423	246	35,206	1,772	562	26
Delinquent property taxes	21,450	-	43,972	-	-	-
Inventory - materials/supplies	-	-	3,294	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 242,423</u>	<u>\$ 134,813</u>	<u>\$ 326,437</u>	<u>\$ 72,996</u>	<u>\$ 16,936</u>	<u>\$ 17,641</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 21,566	\$ 7,152	\$ 50,168	\$ 1,120	\$ 7,067	\$ 17,641
Due to other funds	-	-	-	-	-	-
Accounts payable - other governments	-	-	-	-	-	-
Deferred revenue	21,450	-	43,972	-	-	-
Current notes payable	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>43,016</u>	<u>7,152</u>	<u>94,140</u>	<u>1,120</u>	<u>7,067</u>	<u>17,641</u>
Fund Balance:						
Reserved for inventory	-	-	3,294	-	-	-
Unreserved, undesignated	199,407	127,661	229,003	71,876	9,869	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>199,407</u>	<u>127,661</u>	<u>232,297</u>	<u>71,876</u>	<u>9,869</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balance	<u>\$ 242,423</u>	<u>\$ 134,813</u>	<u>\$ 326,437</u>	<u>\$ 72,996</u>	<u>\$ 16,936</u>	<u>\$ 17,641</u>

(continued)

GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
(Continued)
SEPTEMBER 30, 2002
(With Comparative Totals for September 30, 2001)

	<u>Justice Court Technology</u>	<u>Health Care</u>	<u>Sheriff - Asset and Forfeiture</u>	<u>Sheriff - Enforcement</u>	<u>Sheriff - Inmate Welfare</u>	<u>Code - Enforcement Awarded Forfeiture</u>
ASSETS						
Cash	\$ 13,384	\$ 180,764	\$ 12,456	\$ 12,304	\$ 79,481	\$ 647,939
Investments	-	1,940,866	-	-	-	-
Due from other funds	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)						
Other governments	-	-	-	-	-	-
Accounts	-	14,540	-	-	-	-
Delinquent property taxes	-	-	-	-	-	-
Inventory - materials/supplies	-	-	-	-	-	-
Total Assets	<u>\$ 13,384</u>	<u>\$ 2,136,170</u>	<u>\$ 12,456</u>	<u>\$ 12,304</u>	<u>\$ 79,481</u>	<u>\$ 647,939</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	4,736
Accounts payable - other governments	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Interfund loans payable	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,736</u>
Fund Balance:						
Reserved for inventory	-	-	-	-	-	-
Unreserved, undesignated	13,384	2,136,170	12,456	12,304	79,481	643,203
Total Fund Balance	<u>13,384</u>	<u>2,136,170</u>	<u>12,456</u>	<u>12,304</u>	<u>79,481</u>	<u>643,203</u>
Total Liabilities and Fund Balance	<u>\$ 13,384</u>	<u>\$ 2,136,170</u>	<u>\$ 12,456</u>	<u>\$ 12,304</u>	<u>\$ 79,481</u>	<u>\$ 647,939</u>

(continued)

GREGG COUNTY, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
(Continued)
SEPTEMBER 30, 2002
(With Comparative Totals for September 30, 2001)

	Code - Federal Enforcement Account	District Attorney General	Grants (Combined)	Totals (Memorandum Only) September 30,	
				2002	2001
ASSETS					
Cash	\$ 4,160	\$ 126,260	\$ 346,050	\$ 2,622,260	\$ 2,426,409
Investments	-	-	175,000	3,648,859	3,723,402
Due from other funds	-	-	-	41,949	39,872
Receivables (net of allowance for uncollectibles)					
Other governments	-	-	196,223	208,953	245,316
Accounts	-	-	6,967	93,783	354,398
Delinquent property taxes	-	-	-	126,821	97,233
Inventory - materials/supplies	-	-	-	81,148	91,160
Total Assets	\$ 4,160	\$ 126,260	\$ 724,240	\$ 6,823,773	\$ 6,977,790
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 144,438	\$ 962,839	\$ 772,778
Due to other funds	-	41,726	250,927	297,389	82,862
Accounts payable - other governments	-	-	-	300,000	1,729
Deferred revenue	-	-	327,755	454,576	388,790
Interfund loans payable	-	-	-	23,941	-
Total Liabilities	-	41,726	723,120	2,038,745	1,246,159
Fund Balance:					
Reserved for inventory	-	-	-	81,148	91,160
Unreserved, undesignated	4,160	84,534	1,120	4,703,880	5,640,471
Total Fund Balance	4,160	84,534	1,120	4,785,028	5,731,631
Total Liabilities and Fund Balance	\$ 4,160	\$ 126,260	\$ 724,240	\$ 6,823,773	\$ 6,977,790

GREGG COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	<u>Juvenile Services</u>	<u>Computer Replacement Project</u>	<u>Election Services Contract</u>	<u>Records Management and Preservation</u>
REVENUE				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	325,093	-	-	-
Charges for services	288,413	-	3,184	155,005
Fines and forfeitures	-	-	-	-
Interest	10,284	-	722	1,372
Rent and commissions	-	-	-	-
Miscellaneous	<u>3,344</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>627,134</u>	<u>-</u>	<u>3,906</u>	<u>156,377</u>
EXPENDITURES				
General government	-	41,354	6,992	76,748
Judicial	-	-	-	-
Law enforcement	-	-	-	-
Corrections and rehabilitation	1,737,373	-	-	-
Health and human services	-	-	-	-
Transportation and roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,737,373</u>	<u>41,354</u>	<u>6,992</u>	<u>76,748</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(1,110,239)</u>	<u>(41,354)</u>	<u>(3,086)</u>	<u>79,629</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,060,000	1,226	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,060,000</u>	<u>1,226</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(50,239)</u>	<u>(40,128)</u>	<u>(3,086)</u>	<u>79,629</u>
FUND BALANCE, BEGINNING OF YEAR	544,991	40,128	36,214	44,704
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR, RESTATED	544,991	40,128	36,214	44,704
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 494,752</u>	<u>\$ -</u>	<u>\$ 33,128</u>	<u>\$ 124,333</u>

Jail Lease Facility	Road and Bridge	Jury	Law Library	Airport	County Records Management and Preservation	Security	LEOSE
\$ -	\$ 1,978,444	\$ 290,799	\$ -	\$ 592,921	\$ -	\$ -	\$ -
-	1,188,350	-	-	-	-	-	-
-	22,732	-	-	4,209	-	-	-
-	-	83,520	59,664	97,171	39,171	75,762	-
-	409,159	-	-	-	-	-	-
-	30,306	7,704	2,746	7,226	1,464	524	-
34,750	-	-	-	226,663	-	-	-
-	5,045	14	13	3,132	-	-	-
<u>34,750</u>	<u>3,634,036</u>	<u>382,037</u>	<u>62,423</u>	<u>931,322</u>	<u>40,635</u>	<u>76,286</u>	<u>-</u>
-	-	-	-	1,004,883	29,486	-	-
-	-	467,293	62,971	-	-	-	-
-	-	-	-	-	-	129,539	-
163,821	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,474,110	-	-	-	-	-	-
<u>163,821</u>	<u>4,474,110</u>	<u>467,293</u>	<u>62,971</u>	<u>1,004,883</u>	<u>29,486</u>	<u>129,539</u>	<u>-</u>
(129,071)	(840,074)	(85,256)	(548)	(73,561)	11,149	(53,253)	-
15,000	254,774	-	-	1,074	-	54,614	-
-	-	-	-	-	-	-	-
<u>15,000</u>	<u>254,774</u>	<u>-</u>	<u>-</u>	<u>1,074</u>	<u>-</u>	<u>54,614</u>	<u>-</u>
(114,071)	(585,300)	(85,256)	(548)	(72,487)	11,149	1,361	-
213,700	1,001,871	284,663	128,209	303,489	60,727	8,508	-
-	-	-	-	-	-	-	-
213,700	1,001,871	284,663	128,209	303,489	60,727	8,508	-
-	(11,307)	-	-	1,295	-	-	-
<u>\$ 99,629</u>	<u>\$ 405,264</u>	<u>\$ 199,407</u>	<u>\$ 127,661</u>	<u>\$ 232,297</u>	<u>\$ 71,876</u>	<u>\$ 9,869</u>	<u>\$ -</u>

(continued)

GREGG COUNTY, TEXAS

SPECIAL REVENUE FUNDS

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

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	<u>Justice Court Technology</u>	<u>Health Care</u>	<u>Sheriff - Asset and Forfeiture</u>	<u>Sheriff - Enforcement</u>
REVENUE				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	25,015	-	-
Charges for services	12,776	-	-	-
Fines and forfeitures	-	-	-	-
Interest	-	13,548	-	-
Rent and commissions	-	-	-	-
Miscellaneous	-	-	34,014	2,424
Total Revenue	<u>12,776</u>	<u>38,563</u>	<u>34,014</u>	<u>2,424</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	-	-	-	-
Law enforcement	-	-	43,689	10,113
Corrections and rehabilitation	-	-	-	-
Health and human services	-	58,272	-	-
Transportation and roads	-	-	-	-
Total Expenditures	<u>-</u>	<u>58,272</u>	<u>43,689</u>	<u>10,113</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>12,776</u>	<u>(19,709)</u>	<u>(9,675)</u>	<u>(7,689)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	12,776	(19,709)	(9,675)	(7,689)
FUND BALANCE, BEGINNING OF YEAR	608	2,155,879	22,131	19,993
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR, RESTATED	608	2,155,879	22,131	19,993
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 13,384</u>	<u>\$ 2,136,170</u>	<u>\$ 12,456</u>	<u>\$ 12,304</u>

Sheriff - Inmate Welfare	Sheriff - Inmate Welfare, TDC	Code - Enforcement Awarded Forfeiture	Code - Federal Enforcement Account	District Attorney General	Grants	Totals	
						September 30, 2002	2001
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,862,164	\$ 2,502,432
-	-	-	-	-	-	1,188,350	1,087,571
-	-	-	-	79,748	1,535,999	1,992,796	1,653,403
-	-	-	-	178,420	148,377	1,141,463	1,142,047
-	-	-	-	-	-	409,159	351,332
-	-	6,592	61	-	128	82,677	346,713
-	-	-	-	-	-	261,413	314,000
<u>113,088</u>	<u>19,513</u>	<u>199,394</u>	<u>323</u>	<u>1,028</u>	<u>6,575</u>	<u>387,907</u>	<u>363,190</u>
<u>113,088</u>	<u>19,513</u>	<u>205,986</u>	<u>384</u>	<u>259,196</u>	<u>1,691,079</u>	<u>8,325,929</u>	<u>7,760,688</u>
-	-	-	-	-	1,560	1,161,023	1,120,342
-	-	-	-	358,848	155,325	1,044,437	971,896
-	-	171,279	12,125	-	104,945	471,690	517,363
90,141	20,212	-	-	-	914,098	2,925,645	2,208,332
-	-	-	-	-	426,287	484,559	106,682
-	-	-	-	-	-	4,474,110	3,945,747
<u>90,141</u>	<u>20,212</u>	<u>171,279</u>	<u>12,125</u>	<u>358,848</u>	<u>1,602,215</u>	<u>10,561,464</u>	<u>8,870,362</u>
<u>22,947</u>	<u>(699)</u>	<u>34,707</u>	<u>(11,741)</u>	<u>(99,652)</u>	<u>88,864</u>	<u>(2,235,535)</u>	<u>(1,109,674)</u>
-	-	-	-	-	8,992	1,395,680	1,311,754
-	-	-	-	-	(96,736)	(96,736)	(262,894)
-	-	-	-	-	(87,744)	1,298,944	1,048,860
22,947	(699)	34,707	(11,741)	(99,652)	1,120	(936,591)	(60,814)
56,534	699	608,496	15,901	184,186	-	5,731,631	5,814,336
-	-	-	-	-	-	-	(12,766)
56,534	699	608,496	15,901	184,186	-	5,731,631	5,801,570
-	-	-	-	-	-	(10,012)	(9,125)
<u>\$ 79,481</u>	<u>\$ -</u>	<u>\$ 643,203</u>	<u>\$ 4,160</u>	<u>\$ 84,534</u>	<u>\$ 1,120</u>	<u>\$ 4,785,028</u>	<u>\$ 5,731,631</u>

GREGG COUNTY, TEXAS

JUVENILE SERVICES FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Intergovernmental	\$ 346,343	\$ 325,093	\$ (21,250)	\$ 452,623
Charges for services	55,800	288,413	232,613	343,377
Interest	-	10,284	10,284	14,793
Miscellaneous	1,572	3,344	1,772	348
Total Revenue	403,715	627,134	223,419	811,141
EXPENDITURES				
Corrections and rehabilitation	1,738,099	1,737,373	726	1,573,531
Total Expenditures	1,738,099	1,737,373	726	1,573,531
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,334,384)	(1,110,239)	224,145	(762,390)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,060,000	1,060,000	-	1,263,000
Total Other Financing Sources (Uses)	1,060,000	1,060,000	-	1,263,000
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(274,384)	(50,239)	224,145	500,610
FUND BALANCE, BEGINNING OF YEAR	544,991	544,991	-	44,381
FUND BALANCE, END OF YEAR	\$ 270,607	\$ 494,752	\$ 224,145	\$ 544,991

GREGG COUNTY, TEXAS

JUVENILE SERVICES FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
INTERGOVERNMENTAL			
State aid	\$ 310,943	\$ 304,775	\$ (6,168)
USDA	<u>35,400</u>	<u>20,318</u>	<u>(15,082)</u>
Total Intergovernmental	<u>346,343</u>	<u>325,093</u>	<u>(21,250)</u>
CHARGES FOR SERVICES			
Supervision	-	11,418	11,418
Contract services	<u>55,800</u>	<u>276,995</u>	<u>221,195</u>
Total Charges for Services	<u>55,800</u>	<u>288,413</u>	<u>232,613</u>
INTEREST			
Interest	-	10,249	10,249
Unrealized gains	<u>-</u>	<u>35</u>	<u>35</u>
Total Interest	<u>-</u>	<u>10,284</u>	<u>10,284</u>
MISCELLANEOUS			
Sale of fixed assets	-	30	30
Insurance proceeds	1,572	1,572	-
Miscellaneous	<u>-</u>	<u>1,742</u>	<u>1,742</u>
Total Miscellaneous	<u>1,572</u>	<u>3,344</u>	<u>1,772</u>
Total Revenue	<u>\$ 403,715</u>	<u>\$ 627,134</u>	<u>\$ 223,419</u>

GREGG COUNTY, TEXAS

JUVENILE SERVICES FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
CORRECTIONS AND REHABILITATION			
Youth Detention:			
Salaries and wages - other employees	\$ 280,894	\$ 280,894	\$ -
Overtime	29,394	29,394	-
Longevity	480	480	-
Part-time pool	299,839	299,839	-
Social security - other employees	46,432	46,432	-
Group insurance - other employees	54,031	54,031	-
Retirement - other employees	27,161	27,161	-
Workers' compensation - other employees	7,208	7,208	-
State unemployment insurance	1,156	1,156	-
Supplies and other expense	57,280	56,810	470
Print shop	554	554	-
Postage	416	416	-
Copying machine	5,518	5,518	-
Conferences, workshops and training	3,008	3,008	-
Travel	2,811	2,811	-
Repairs and maintenance service	9,031	9,031	-
Groceries/food service	47,712	47,712	-
Total Youth Detention	<u>872,925</u>	<u>872,455</u>	<u>470</u>
Juvenile Probation:			
Salaries and wages - other employees	574,230	574,230	-
Merit pay	2,280	2,280	-
Social security - other employees	43,078	43,078	-
Group insurance - other employees	74,496	74,496	-
Retirement - other employees	55,079	55,079	-
Workers' compensation - other employees	2,057	2,057	-
State unemployment insurance	1,093	1,093	-
Supplies and other expense	25,250	24,994	256
Print shop	1,775	1,775	-
Postage	2,590	2,590	-
Other professional services	28,251	28,251	-
Communications	9,408	9,408	-
Conferences, workshops and training	13,817	13,817	-
Travel	11,563	11,563	-
Repairs and maintenance service	7,890	7,890	-
Fuel and lubrication	5,120	5,120	-
Capital outlay	7,197	7,197	-
Total Juvenile Probation	<u>865,174</u>	<u>864,918</u>	<u>256</u>
Total Corrections and Rehabilitation	<u>1,738,099</u>	<u>1,737,373</u>	<u>726</u>
Total Expenditures	<u>\$ 1,738,099</u>	<u>\$ 1,737,373</u>	<u>\$ 726</u>

GREGG COUNTY, TEXAS

COMPUTER REPLACEMENT PROJECT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUE	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
EXPENDITURES				
General government	41,600	41,354	246	-
Total Expenditures	<u>41,600</u>	<u>41,354</u>	<u>246</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(41,600)</u>	<u>(41,354)</u>	<u>246</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,226	1,226	-	-
Total Other Financing Sources (Uses)	<u>1,226</u>	<u>1,226</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(40,374)</u>	<u>(40,128)</u>	<u>246</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR	<u>40,128</u>	<u>40,128</u>	<u>-</u>	<u>40,128</u>
FUND BALANCE, END OF YEAR	<u><u>\$ (246)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 246</u></u>	<u><u>\$ 40,128</u></u>

GREGG COUNTY, TEXAS

ELECTION SERVICES CONTRACT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUE				
Charges for services	\$ 2,000	\$ 3,184	\$ 1,184	\$ 6,117
Interest	2,000	722	(1,278)	2,422
Total Revenue	4,000	3,906	(94)	8,539
EXPENDITURES				
General government	14,400	6,992	7,408	4,891
Total Expenditures	14,400	6,992	7,408	4,891
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(10,400)	(3,086)	7,314	3,648
FUND BALANCE, BEGINNING OF YEAR	36,214	36,214	-	32,566
FUND BALANCE, END OF YEAR	\$ 25,814	\$ 33,128	\$ 7,314	\$ 36,214

GREGG COUNTY, TEXAS

RECORDS MANAGEMENT AND PRESERVATION FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Charges for services	\$ 145,000	\$ 155,005	\$ 10,005	\$ 140,125
Interest	3,000	1,372	(1,628)	3,452
Miscellaneous	-	-	-	3
Total Revenue	148,000	156,377	8,377	143,580
EXPENDITURES				
General government	165,824	76,748	89,076	136,527
Total Expenditures	165,824	76,748	89,076	136,527
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(17,824)	79,629	97,453	7,053
FUND BALANCE, BEGINNING OF YEAR	44,704	44,704	-	37,651
FUND BALANCE, END OF YEAR	\$ 26,880	\$ 124,333	\$ 97,453	\$ 44,704

GREGG COUNTY, TEXAS

RECORDS MANAGEMENT AND PRESERVATION FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CHARGES FOR SERVICES			
Records management	\$ <u>145,000</u>	\$ <u>155,005</u>	\$ <u>10,005</u>
Total Charges for Services	<u>145,000</u>	<u>155,005</u>	<u>10,005</u>
INTEREST			
Interest	<u>3,000</u>	<u>1,372</u>	<u>(1,628)</u>
Total Interest	<u>3,000</u>	<u>1,372</u>	<u>(1,628)</u>
Total Revenue	\$ <u>148,000</u>	\$ <u>156,377</u>	\$ <u>8,377</u>

GREGG COUNTY, TEXAS

RECORDS MANAGEMENT AND PRESERVATION FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT			
Records Management and Preservation:			
Salaries and wages - other employees	\$ 43,450	\$ 30,036	\$ 13,414
Longevity	360	360	-
Social security - other employees	3,510	1,965	1,545
Group insurance - other employees	9,660	6,342	3,318
Retirement - other employees	4,128	2,905	1,223
Workers' compensation - other employees	91	91	-
State unemployment insurance	171	58	113
Supplies and other expense	5,156	309	4,847
Microfilming	6,500	4,201	2,299
Conferences, workshops and training	500	407	93
Travel	500	-	500
Repairs and maintenance service	33,798	30,074	3,724
Capital outlay	<u>58,000</u>	<u>-</u>	<u>58,000</u>
Total Records Management and Preservation	<u>165,824</u>	<u>76,748</u>	<u>89,076</u>
 Total General Government	 <u>165,824</u>	 <u>76,748</u>	 <u>89,076</u>
 Total Expenditures	 <u>\$ 165,824</u>	 <u>\$ 76,748</u>	 <u>\$ 89,076</u>

GREGG COUNTY, TEXAS

JAIL LEASE FACILITY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Rent and commissions	\$ 55,000	\$ 34,750	\$ (20,250)	\$ 78,734
Total Revenue	<u>55,000</u>	<u>34,750</u>	<u>(20,250)</u>	<u>78,734</u>
EXPENDITURES				
Corrections and rehabilitation	<u>179,577</u>	<u>163,821</u>	<u>15,756</u>	<u>-</u>
Total Expenditures	<u>179,577</u>	<u>163,821</u>	<u>15,756</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(124,577)</u>	<u>(129,071)</u>	<u>(4,494)</u>	<u>78,734</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(109,577)</u>	<u>(114,071)</u>	<u>(4,494)</u>	<u>78,734</u>
FUND BALANCE, BEGINNING OF YEAR	<u>213,700</u>	<u>213,700</u>	<u>-</u>	<u>134,966</u>
FUND BALANCE, END OF YEAR	<u>\$ 104,123</u>	<u>\$ 99,629</u>	<u>\$ (4,494)</u>	<u>\$ 213,700</u>

GREGG COUNTY, TEXAS

ROAD AND BRIDGE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Taxes	\$ 1,860,000	\$ 1,978,444	\$ 118,444	\$ 1,757,652
Licenses and permits	1,082,000	1,188,350	106,350	1,087,571
Intergovernmental	22,400	22,732	332	106,279
Fines and forfeitures	320,000	409,159	89,159	351,332
Interest	50,000	30,306	(19,694)	82,831
Miscellaneous	2,000	5,045	3,045	22,764
Total Revenue	3,336,400	3,634,036	297,636	3,408,429
EXPENDITURES				
Transportation and roads	4,942,266	4,474,110	468,156	3,945,747
Total Expenditures	4,942,266	4,474,110	468,156	3,945,747
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,605,866)	(840,074)	765,792	(537,318)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,054,774	254,774	(800,000)	-
Total Other Financing Sources (Uses)	1,054,774	254,774	(800,000)	-
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(551,092)	(585,300)	(34,208)	(537,318)
FUND BALANCE, BEGINNING OF YEAR	1,001,871	1,001,871	-	1,548,771
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	-	(11,307)	(11,307)	(9,582)
FUND BALANCE, END OF YEAR	\$ 450,779	\$ 405,264	\$(45,515)	\$ 1,001,871

GREGG COUNTY, TEXAS

ROAD AND BRIDGE FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TAXES			
Current property taxes	\$ 620,000	\$ 615,376	\$ (4,624)
Delinquent property taxes	20,000	18,425	(1,575)
Motor vehicle sales tax	<u>1,220,000</u>	<u>1,344,643</u>	<u>124,643</u>
Total Taxes	<u>1,860,000</u>	<u>1,978,444</u>	<u>118,444</u>
LICENSES AND PERMITS			
Motor vehicle registration	1,075,000	1,180,975	105,975
Weight permits	<u>7,000</u>	<u>7,375</u>	<u>375</u>
Total Licenses and Permits	<u>1,082,000</u>	<u>1,188,350</u>	<u>106,350</u>
INTERGOVERNMENTAL			
Lateral road	<u>22,400</u>	<u>22,732</u>	<u>332</u>
Total Intergovernmental	<u>22,400</u>	<u>22,732</u>	<u>332</u>
FINES AND FORFEITURES			
County and district courts	<u>320,000</u>	<u>409,159</u>	<u>89,159</u>
Total Fines and Forfeitures	<u>320,000</u>	<u>409,159</u>	<u>89,159</u>
INTEREST			
Interest	50,000	30,619	(19,381)
Unrealized gains (losses)	<u>-</u>	<u>(313)</u>	<u>(313)</u>
Total Interest	<u>50,000</u>	<u>30,306</u>	<u>(19,694)</u>
MISCELLANEOUS			
Sale of fixed assets	1,000	5,025	4,025
Miscellaneous	<u>1,000</u>	<u>20</u>	<u>(980)</u>
Total Miscellaneous	<u>2,000</u>	<u>5,045</u>	<u>3,045</u>
Total Revenue	<u>\$ 3,336,400</u>	<u>\$ 3,634,036</u>	<u>\$ 297,636</u>

GREGG COUNTY, TEXAS

ROAD AND BRIDGE FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TRANSPORTATION AND ROADS			
Administration:			
Salaries - elected	\$ 227,760	\$ 227,745	\$ 15
Social security - elected	17,768	16,854	914
Group insurance - elected	21,195	19,481	1,714
Retirement - elected	21,842	21,842	-
Workers' compensation - elected	3,079	3,079	-
Insurance	<u>46,000</u>	<u>45,891</u>	<u>109</u>
Total Administration	<u>337,644</u>	<u>334,892</u>	<u>2,752</u>
Road and Bridge - General:			
Supplies and other expense	300	244	56
Conferences, workshops and training	200	-	200
Intergovernmental contributions	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total Road and Bridge - General	<u>300,500</u>	<u>300,244</u>	<u>256</u>
Road and Bridge - Precinct No. 1:			
Salaries and wages - other employees	479,255	462,872	16,383
Overtime	10,000	8,511	1,489
Longevity	3,000	2,400	600
Part time pool	15,000	13,279	1,721
Social security - other employees	39,600	35,693	3,907
Group insurance - other employees	79,050	70,455	8,595
Retirement - other employees	45,624	45,265	359
Workers' compensation - other employees	20,264	20,264	-
State unemployment insurance	1,030	922	108
Supplies and other expense	59,010	58,400	610
Print shop	182	182	-
Postage	142	142	-
Copying machine	2,378	2,378	-
Communications	2,191	2,127	64
Conferences, workshops and training	806	806	-
Utilities	8,203	8,203	-
Repairs and maintenance service	33,714	33,713	1
Uniforms	7,066	6,714	352

(continued)

GREGG COUNTY, TEXAS

ROAD AND BRIDGE FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TRANSPORTATION AND ROADS (Continued)			
Road and Bridge - Precinct No. 1: (Continued)			
Chip and seal	\$ 67,965	\$ 67,965	\$ -
Contract services	6,556	6,556	-
Pipe and culvert	8,187	8,187	-
Gravel, sand and cement	9,558	9,558	-
Road oil and asphalt	228,209	228,209	-
Rent - equipment	518	493	25
Tires and tubes	7,366	7,304	62
Fuel and lubrication	33,310	33,310	-
Capital outlay	<u>264,619</u>	<u>264,619</u>	<u>-</u>
Total Road and Bridge - Precinct No. 1	<u>1,432,803</u>	<u>1,398,527</u>	<u>34,276</u>
Road and Bridge - Precinct No. 2:			
Salaries and wages - other employees	23,754	23,732	22
Social security - other employees	1,850	1,815	35
Group insurance - other employees	4,720	4,683	37
Retirement - other employees	2,267	2,267	-
Workers' compensation - other employees	49	49	-
State unemployment insurance	95	45	50
Supplies and other expense	1,350	1,265	85
Print shop	50	46	4
Postage	100	100	-
Copying machine	5	-	5
Communications	2,400	2,013	387
Conferences, workshops and training	800	767	33
Travel	150	-	150
Capital outlay	<u>995</u>	<u>995</u>	<u>-</u>
Total Road and Bridge - Precinct No. 2	<u>38,585</u>	<u>37,777</u>	<u>808</u>

(continued)

GREGG COUNTY, TEXAS

ROAD AND BRIDGE FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TRANSPORTATION AND ROADS (Continued)			
Road and Bridge - Precinct No. 3:			
Salaries and wages - other employees	\$ 535,044	\$ 528,511	\$ 6,533
Overtime	10,000	9,382	618
Longevity	3,000	2,400	600
Social security - other employees	42,800	39,809	2,991
Group insurance - other employees	88,010	80,124	7,886
Retirement - other employees	51,619	51,619	-
Workers' compensation - other employees	23,452	23,452	-
State unemployment insurance	1,100	1,023	77
Supplies and other expense	89,033	81,258	7,775
Print shop	90	75	15
Communications	7,000	6,313	687
Conferences, workshops and training	615	615	-
Utilities	10,500	10,002	498
Repairs and maintenance service	31,778	29,575	2,203
Uniforms	4,160	3,589	571
Contract services	41,331	41,331	-
Pipe and culvert	5,927	5,927	-
Gravel, sand and cement	14,700	14,667	33
Road oil and asphalt	354,948	354,947	1
Rent - equipment	200	158	42
Tires and tubes	13,000	12,623	377
Fuel and lubrication	47,173	47,173	-
Capital outlay	<u>91,425</u>	<u>90,811</u>	<u>614</u>
Total Road and Bridge - Precinct No. 3	<u>1,466,905</u>	<u>1,435,384</u>	<u>31,521</u>

(continued)

GREGG COUNTY, TEXAS

ROAD AND BRIDGE FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TRANSPORTATION AND ROADS (Continued)			
Road and Bridge - Precinct No. 4:			
Salaries and wages - other employees	\$ 387,450	\$ 361,711	\$ 25,739
Overtime	7,000	665	6,335
Temporary help	6,000	4,650	1,350
Longevity	2,160	2,160	-
Social security - other employees	31,500	27,229	4,271
Group insurance - other employees	73,190	65,580	7,610
Retirement - other employees	36,143	34,827	1,316
Workers' compensation - other employees	16,270	16,270	-
State unemployment insurance	1,585	700	885
Supplies and other expense	38,900	35,093	3,807
Print shop	100	93	7
Postage	300	55	245
Copying machine	1,950	1,650	300
Communications	5,500	3,491	2,009
Conferences, workshops and training	2,000	880	1,120
Utilities	14,000	11,115	2,885
Repairs and maintenance service	17,113	10,527	6,586
Uniforms	8,800	3,847	4,953
Pipe and culvert	3,000	1,208	1,792
Gravel, sand and cement	1,800	-	1,800
Road oil and asphalt	182,500	182,132	368
Rent - equipment	1,600	879	721
Tires and tubes	8,000	7,781	219
Fuel and lubrication	32,000	16,763	15,237
Capital outlay	<u>169,315</u>	<u>167,147</u>	<u>2,168</u>
Total Road and Bridge - Precinct No. 4	<u>1,048,176</u>	<u>956,453</u>	<u>91,723</u>
Right-of-Way:			
Other professional services	<u>317,653</u>	<u>10,833</u>	<u>306,820</u>
Total Right-of-Way	<u>317,653</u>	<u>10,833</u>	<u>306,820</u>
Total Transportation and Roads	<u>4,942,266</u>	<u>4,474,110</u>	<u>468,156</u>
Total Expenditures	<u>\$ 4,942,266</u>	<u>\$ 4,474,110</u>	<u>\$ 468,156</u>

GREGG COUNTY, TEXAS

JURY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Taxes	\$ 297,000	\$ 290,799	\$ (6,201)	\$ 274,129
Charges for services	78,000	83,520	5,520	82,680
Interest	15,000	7,704	(7,296)	23,054
Miscellaneous	1,000	14	(986)	18
Total Revenue	391,000	382,037	(8,963)	379,881
EXPENDITURES				
Judicial	549,711	467,293	82,418	461,886
Total Expenditures	549,711	467,293	82,418	461,886
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(158,711)	(85,256)	73,455	(82,005)
FUND BALANCE, BEGINNING OF YEAR	284,663	284,663	-	366,668
FUND BALANCE, END OF YEAR	\$ 125,952	\$ 199,407	\$ 73,455	\$ 284,663

GREGG COUNTY, TEXAS

JURY FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TAXES			
Current property taxes	\$ 283,500	\$ 279,095	\$ (4,405)
Delinquent property taxes	<u>13,500</u>	<u>11,704</u>	<u>(1,796)</u>
Total Taxes	<u>297,000</u>	<u>290,799</u>	<u>(6,201)</u>
CHARGES FOR SERVICES			
Jury	33,000	35,875	2,875
Court reporter service fees	<u>45,000</u>	<u>47,645</u>	<u>2,645</u>
Total Charges for Services	<u>78,000</u>	<u>83,520</u>	<u>5,520</u>
INTEREST			
Interest	15,000	10,042	(4,958)
Unrealized gains (losses)	<u>-</u>	<u>(2,338)</u>	<u>(2,338)</u>
Total Interest	<u>15,000</u>	<u>7,704</u>	<u>(7,296)</u>
MISCELLANEOUS			
Sale of fixed assets	-	14	14
Miscellaneous	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total Miscellaneous	<u>1,000</u>	<u>14</u>	<u>(986)</u>
Total Revenue	<u>\$ 391,000</u>	<u>\$ 382,037</u>	<u>\$ (8,963)</u>

GREGG COUNTY, TEXAS

JURY FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL			
Attorney General Master:			
Contract services - court reporters	\$ 8,500	\$ 8,440	\$ 60
Total Attorney General Master	<u>8,500</u>	<u>8,440</u>	<u>60</u>
124th District Court:			
Salaries and wages - other employees	81,539	81,539	-
Temporary help	1,600	-	1,600
Interpreter	1,000	-	1,000
Longevity	600	600	-
Social security - other employees	6,400	6,209	191
Group insurance - other employees	9,690	9,563	127
Retirement - other employees	7,889	7,889	-
Workers' compensation - other employees	170	170	-
State unemployment insurance	325	157	168
Supplies and other expense	6,440	5,649	791
Print shop	100	83	17
Postage	100	13	87
Court reporters - statement of facts	34,900	30,080	4,820
Other professional services	2,500	2,205	295
Visiting judges	4,000	2,051	1,949
Contract services - court reporters	9,900	9,770	130
Communications	150	104	46
Conferences, workshops and training	2,000	1,612	388
Repairs and maintenance service	500	407	93
Total 124th District Court	<u>169,803</u>	<u>158,101</u>	<u>11,702</u>
188th District Court:			
Salaries and wages - other employees	73,718	73,718	-
Interpreter	500	-	500
Longevity	120	120	-
Social security - other employees	5,740	5,399	341
Group insurance - other employees	9,739	9,517	222
Retirement - other employees	7,054	7,054	-
Workers' compensation - other employees	153	153	-
State unemployment insurance	150	140	10
Supplies and other expense	6,292	5,390	902

(continued)

GREGG COUNTY, TEXAS

JURY FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
JUDICIAL (Continued)			
188th District Court: (Continued)			
Print shop	\$ 360	\$ 302	\$ 58
Postage	350	297	53
Copying machine	2,800	2,608	192
Court reporters - statement of facts	30,000	23,380	6,620
Other professional services	8,690	1,850	6,840
Visiting judges	5,000	1,236	3,764
Contract services - court reporters	5,000	4,700	300
Conferences, workshops and training	2,000	1,385	615
Total 188th District Court	157,666	137,249	20,417
307th District Court:			
Salaries and wages - other employees	78,114	78,114	-
Temporary help	5,000	2,343	2,657
Interpreter	500	-	500
Longevity	240	240	-
Social security - other employees	6,480	5,585	895
Group insurance - other employees	9,767	9,541	226
Retirement - other employees	7,486	7,486	-
Workers' compensation - other employees	162	162	-
State unemployment insurance	330	149	181
Supplies and other expense	7,184	4,221	2,963
Print shop	244	244	-
Postage	200	67	133
Copying machine	3,565	2,512	1,053
Court reporters - statement of facts	7,500	800	6,700
Other professional services	3,800	65	3,735
Visiting judges	2,500	1,276	1,224
Contract services - court reporters	5,000	2,480	2,520
Conferences, workshops and training	3,000	647	2,353
Repairs and maintenance service	1,200	859	341
Total 307th District Court	142,272	116,791	25,481

(continued)

GREGG COUNTY, TEXAS

JURY FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
JUDICIAL (Continued)			
General:			
Supplies and other expense	\$ 500	\$ -	\$ 500
Other professional services	6,870	6,164	706
Juror fees	55,000	40,000	15,000
Juror expenses	<u>9,100</u>	<u>548</u>	<u>8,552</u>
Total General	<u>71,470</u>	<u>46,712</u>	<u>24,758</u>
Total Judicial	<u>549,711</u>	<u>467,293</u>	<u>82,418</u>
Total Expenditures	<u>\$ 549,711</u>	<u>\$ 467,293</u>	<u>\$ 82,418</u>

GREGG COUNTY, TEXAS

LAW LIBRARY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUE				
Charges for services	\$ 52,000	\$ 59,664	\$ 7,664	\$ 57,489
Interest	5,000	2,746	(2,254)	6,951
Miscellaneous	400	13	(387)	81
Total Revenue	57,400	62,423	5,023	64,521
EXPENDITURES				
Judicial	71,128	62,971	8,157	50,425
Total Expenditures	71,128	62,971	8,157	50,425
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(13,728)	(548)	13,180	14,096
FUND BALANCE, BEGINNING OF YEAR	128,209	128,209	-	114,113
FUND BALANCE, END OF YEAR	\$ 114,481	\$ 127,661	\$ 13,180	\$ 128,209

GREGG COUNTY, TEXAS

LAW LIBRARY FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CHARGES FOR SERVICES			
Law library	\$ <u>52,000</u>	\$ <u>59,664</u>	\$ <u>7,664</u>
Total Charges for Services	<u>52,000</u>	<u>59,664</u>	<u>7,664</u>
INTEREST			
Interest	5,000	2,712	(2,288)
Unrealized gains (losses)	<u>-</u>	<u>34</u>	<u>34</u>
Total Interest	<u>5,000</u>	<u>2,746</u>	<u>(2,254)</u>
MISCELLANEOUS			
Sale of fixed assets	-	13	13
Miscellaneous	<u>400</u>	<u>-</u>	<u>(400)</u>
Total Miscellaneous	<u>400</u>	<u>13</u>	<u>(387)</u>
 Total Revenue	 <u>\$ 57,400</u>	 <u>\$ 62,423</u>	 <u>\$ 5,023</u>

GREGG COUNTY, TEXAS

LAW LIBRARY FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
JUDICIAL			
Law Library:			
Salaries and wages - other employees	\$ 6,463	\$ 6,463	\$ -
Longevity	525	240	285
Social security - other employees	568	508	60
Group insurance - other employees	1,194	1,194	-
Retirement - other employees	640	640	-
Workers' compensation - other employees	15	15	-
State unemployment insurance	26	13	13
Supplies and other expense	3,317	3,080	237
Print shop	100	81	19
Postage	100	22	78
Copying machine	2,100	2,064	36
Other professional services	6,000	6,000	-
Conferences, workshops and training	1,000	-	1,000
Dues and subscriptions	40,000	37,973	2,027
Repairs and maintenance	1,480	980	500
Capital outlay	7,600	3,698	3,902
Total Law Library	71,128	62,971	8,157
Total Judicial	71,128	62,971	8,157
Total Expenditures	\$ 71,128	\$ 62,971	\$ 8,157

GREGG COUNTY, TEXAS

AIRPORT FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Taxes	\$ 600,000	\$ 592,921	\$ (7,079)	\$ 470,651
Intergovernmental	-	4,209	4,209	-
Charges for services	109,000	97,171	(11,829)	107,060
Interest	23,000	7,226	(15,774)	28,306
Rent and commissions	230,500	226,663	(3,837)	235,266
Miscellaneous	<u>2,000</u>	<u>3,132</u>	<u>1,132</u>	<u>2,045</u>
Total Revenue	<u>964,500</u>	<u>931,322</u>	<u>(33,178)</u>	<u>843,328</u>
EXPENDITURES				
General government	<u>1,097,861</u>	<u>1,004,883</u>	<u>92,978</u>	<u>947,080</u>
Total Expenditures	<u>1,097,861</u>	<u>1,004,883</u>	<u>92,978</u>	<u>947,080</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(133,361)</u>	<u>(73,561)</u>	<u>59,800</u>	<u>(103,752)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	<u>1,074</u>	<u>1,074</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>1,074</u>	<u>1,074</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(132,287)</u>	<u>(72,487)</u>	<u>59,800</u>	<u>(103,752)</u>
FUND BALANCE, BEGINNING OF YEAR	303,489	303,489	-	406,784
INCREASE (DECREASE) IN RESERVE FOR INVENTORY	<u>-</u>	<u>1,295</u>	<u>1,295</u>	<u>457</u>
FUND BALANCE, END OF YEAR	<u>\$ 171,202</u>	<u>\$ 232,297</u>	<u>\$ 61,095</u>	<u>\$ 303,489</u>

GREGG COUNTY, TEXAS

AIRPORT FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
TAXES			
Current property taxes	\$ 581,000	\$ 572,795	\$(8,205)
Delinquent property taxes	19,000	20,126	1,126
Total Taxes	<u>600,000</u>	<u>592,921</u>	<u>(7,079)</u>
INTERGOVERNMENTAL			
Federal Grant	-	4,209	4,209
Total Intergovernmental	<u>-</u>	<u>4,209</u>	<u>4,209</u>
CHARGES FOR SERVICES			
Landing fees	15,000	13,805	(1,195)
Water service	6,000	5,250	(750)
Sewer service	3,000	2,400	(600)
Parking lot fee	85,000	75,716	(9,284)
Total Charges for Services	<u>109,000</u>	<u>97,171</u>	<u>(11,829)</u>
INTEREST			
Interest	23,000	7,325	(15,675)
Unrealized gains (losses)	-	(99)	(99)
Total Interest	<u>23,000</u>	<u>7,226</u>	<u>(15,774)</u>
RENT AND COMMISSIONS			
Other rentals	-	975	975
Terminal building rental space	28,000	33,537	5,537
Hanger and other ground rentals	75,000	82,892	7,892
Rental commissions	85,000	61,614	(23,386)
Fuel flowage	42,000	47,540	5,540
Telephone coin stations	500	105	(395)
Total Rent and Commissions	<u>230,500</u>	<u>226,663</u>	<u>(3,837)</u>
MISCELLANEOUS			
Miscellaneous	2,000	3,132	1,132
Total Miscellaneous	<u>2,000</u>	<u>3,132</u>	<u>1,132</u>
 Total Revenue	 <u>\$ 964,500</u>	 <u>\$ 931,322</u>	 <u>\$(33,178)</u>

GREGG COUNTY, TEXAS

AIRPORT FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT			
Airport - Administration:			
Salaries and wages - other employees	\$ 537,440	\$ 490,932	\$ 46,508
Overtime	3,000	1,393	1,607
Longevity	2,160	2,160	-
Part-time pool	4,700	4,666	34
Social security - other employees	45,700	37,435	8,265
Group insurance - other employees	97,990	77,539	20,451
Retirement - other employees	55,445	47,011	8,434
Workers' compensation - other employees	12,774	12,774	-
State unemployment insurance	2,160	947	1,213
Supplies and other expense	2,265	2,204	61
Print shop	250	237	13
Postage	1,511	1,511	-
Copying machine	1,839	1,680	159
Other professional services	10,320	10,320	-
Communications	8,918	8,856	62
Conferences, workshops and training	2,316	2,316	-
Dues and subscriptions	1,149	1,149	-
Travel	7,752	7,752	-
Utilities	97,680	96,782	898
Capital outlay	<u>2,850</u>	<u>2,825</u>	<u>25</u>
Total Airport - Administration	<u>898,219</u>	<u>810,489</u>	<u>87,730</u>
Airport - Terminal Building:			
Supplies and other expense	16,339	15,809	530
Repairs and maintenance service	11,509	11,309	200
Uniforms	2,400	2,392	8
Contract services	16,469	16,404	65
Capital outlay	<u>3,200</u>	<u>3,053</u>	<u>147</u>
Total Airport - Terminal Building	<u>49,917</u>	<u>48,967</u>	<u>950</u>
Airport - Airfield:			
Supplies and other expense	22,700	22,625	75
Other professional services	500	-	500
Conferences, workshops and training	381	196	185
Repairs and maintenance service	2,500	1,283	1,217
Road oil and asphalt	<u>15,419</u>	<u>15,419</u>	<u>-</u>
Total Airport - Airfield	<u>41,500</u>	<u>39,523</u>	<u>1,977</u>

(continued)

GREGG COUNTY, TEXAS

AIRPORT FUND

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT (Continued)			
Airport - Maintenance Shop:			
Supplies and other expense	\$ 17,242	\$ 17,031	\$ 211
Repairs and maintenance service	11,988	10,300	1,688
Road oil and asphalt	375	375	-
Tires and tubes	807	807	-
Fuel and lubrication	7,951	7,951	-
Roads and parking lot	237	237	-
Capital outlay	<u>21,450</u>	<u>21,450</u>	<u>-</u>
Total Airport - Maintenance Shop	<u>60,050</u>	<u>58,151</u>	<u>1,899</u>
Airport - Security and Fire Protection:			
Supplies and other expense	4,672	4,670	2
Conferences, workshops and training	6,392	6,238	154
Travel	132	132	-
Repairs and maintenance service	895	894	1
Uniforms	2,039	2,039	-
Capital outlay	<u>4,045</u>	<u>4,045</u>	<u>-</u>
Total Airport - Security and Fire Protection	<u>18,175</u>	<u>18,018</u>	<u>157</u>
Airport - Marketing:			
Supplies and other expense	1,400	1,202	198
Advertising	<u>28,600</u>	<u>28,533</u>	<u>67</u>
Total Airport - Marketing	<u>30,000</u>	<u>29,735</u>	<u>265</u>
 Total General Government	 <u>1,097,861</u>	 <u>1,004,883</u>	 <u>92,978</u>
 Total Expenditures	 <u>\$ 1,097,861</u>	 <u>\$ 1,004,883</u>	 <u>\$ 92,978</u>

GREGG COUNTY, TEXAS

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Charges for services	\$ 33,500	\$ 39,171	\$ 5,671	\$ 38,851
Interest	1,500	1,464	(36)	3,677
Miscellaneous	-	-	-	21
Total Revenue	35,000	40,635	5,635	42,549
EXPENDITURES				
General government	32,954	29,486	3,468	31,844
Total Expenditures	32,954	29,486	3,468	31,844
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	2,046	11,149	9,103	10,705
FUND BALANCE, BEGINNING OF YEAR	60,727	60,727	-	50,022
FUND BALANCE, END OF YEAR	\$ 62,773	\$ 71,876	\$ 9,103	\$ 60,727

GREGG COUNTY, TEXAS

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CHARGES FOR SERVICES			
County records management fees	\$ <u>33,500</u>	\$ <u>39,171</u>	\$ <u>5,671</u>
Total Charges for Services	<u>33,500</u>	<u>39,171</u>	<u>5,671</u>
INTEREST			
Interest	<u>1,500</u>	<u>1,464</u>	<u>(36)</u>
Total Interest	<u>1,500</u>	<u>1,464</u>	<u>(36)</u>
Total Revenue	\$ <u>35,000</u>	\$ <u>40,635</u>	\$ <u>5,635</u>

GREGG COUNTY, TEXAS

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT			
Records Management and Preservation:			
Salaries and wages - other employees	\$ 12,925	\$ 12,925	\$ -
Social security - other employees	979	979	-
Group insurance - other employees	2,340	2,317	23
Retirement - other employees	1,235	1,235	-
Workers' compensation - other employees	27	27	-
State unemployment insurance	50	24	26
Supplies and other expense	1,548	1,414	134
Microfilming	3,000	2,717	283
Print shop	50	38	12
Postage	100	9	91
Communications	1,100	1,050	50
Conferences, workshops and training	600	208	392
Travel	500	445	55
Utilities	7,000	4,995	2,005
Repairs and maintenance service	<u>1,500</u>	<u>1,103</u>	<u>397</u>
Total Records Management and Preservation	<u>32,954</u>	<u>29,486</u>	<u>3,468</u>
 Total General Government	 <u>32,954</u>	 <u>29,486</u>	 <u>3,468</u>
 Total Expenditures	 <u>\$ 32,954</u>	 <u>\$ 29,486</u>	 <u>\$ 3,468</u>

GREGG COUNTY, TEXAS

SECURITY FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Charges for services	\$ 72,000	\$ 75,762	\$ 3,762	\$ 72,970
Interest	700	524	(176)	1,128
Total Revenue	72,700	76,286	3,586	74,098
EXPENDITURES				
Law enforcement	130,549	129,539	1,010	125,697
Total Expenditures	130,549	129,539	1,010	125,697
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(57,849)	(53,253)	4,596	(51,599)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	54,614	54,614	-	41,600
Total Other Financing Sources (Uses)	54,614	54,614	-	41,600
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,235)	1,361	4,596	(9,999)
FUND BALANCE, BEGINNING OF YEAR	8,508	8,508	-	18,507
FUND BALANCE, END OF YEAR	\$ 5,273	\$ 9,869	\$ 4,596	\$ 8,508

GREGG COUNTY, TEXAS

SECURITY FUND

SCHEDULE OF REVENUE - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
CHARGES FOR SERVICES			
Security fees	\$ <u>72,000</u>	\$ <u>75,762</u>	\$ <u>3,762</u>
Total Charges for Services	<u>72,000</u>	<u>75,762</u>	<u>3,762</u>
INTEREST			
Interest	\$ <u>700</u>	\$ <u>524</u>	(<u>176</u>)
Total Interest	<u>700</u>	<u>524</u>	(<u>176</u>)
Total Revenue	\$ <u>72,700</u>	\$ <u>76,286</u>	\$ <u>3,586</u>

GREGG COUNTY, TEXAS

SECURITY FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LAW ENFORCEMENT			
Building Security:			
Salaries and wages - other employees	\$ 57,954	\$ 57,954	\$ -
Longevity	240	240	-
Social security - other employees	4,640	4,423	217
Group insurance - other employees	9,541	9,429	112
Retirement - other employees	5,560	5,560	-
Workers' compensation - other employees	1,289	1,289	-
State unemployment insurance	225	110	115
Other professional services	<u>51,100</u>	<u>50,534</u>	<u>566</u>
Total Building Security	<u>130,549</u>	<u>129,539</u>	<u>1,010</u>
Total Law Enforcement	<u>130,549</u>	<u>129,539</u>	<u>1,010</u>
Total Expenditures	<u>\$ 130,549</u>	<u>\$ 129,539</u>	<u>\$ 1,010</u>

GREGG COUNTY, TEXAS

HEALTH CARE FUND

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUE				
Intergovernmental	\$ 100,000	\$ 25,015	\$ (74,985)	\$ 115,253
Interest	80,000	13,548	(66,452)	163,272
Total Revenue	180,000	38,563	(141,437)	278,525
EXPENDITURES				
Health and Human Services	80,000	58,272	21,728	100,000
Total Expenditures	80,000	58,272	21,728	100,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	100,000	(19,709)	(119,709)	178,525
FUND BALANCE, BEGINNING OF YEAR	2,155,879	2,155,879	-	1,977,354
FUND BALANCE, END OF YEAR	\$ 2,255,879	\$ 2,136,170	\$(119,709)	\$ 2,155,879

GRANT FUNDS

GREGG COUNTY, TEXAS

GRANT FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Child Support Title IV-D 08/31/03</u>	<u>Sabine Valley Officer 08/31/02</u>	<u>Sabine Valley Officer 08/31/03</u>	<u>Local Law Enforcement Block 08/31/02</u>	<u>Local Law Enforcement Block 09/30/03</u>	<u>Juvenile Community Corrections 08/31/02</u>	<u>Juvenile Community Corrections 08/31/03</u>	<u>Violence Against Women Prosecution 05/31/02</u>
ASSETS								
Cash	\$ 50,414	\$ -	\$ -	\$ 1,562	\$ 22,109	\$ 5,919	\$ -	\$ -
Investments	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)								
Accounts	-	-	6,800	-	-	39	-	-
Other governments	<u>1,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,998</u>	<u>-</u>
Total Assets	<u>\$ 51,919</u>	<u>\$ -</u>	<u>\$ 6,800</u>	<u>\$ 1,562</u>	<u>\$ 22,109</u>	<u>\$ 5,958</u>	<u>\$ 47,998</u>	<u>\$ -</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ 3,520	\$ 1,562	\$ 678	\$ 5,958	\$ 24,259	\$ -
Due to other funds	-	-	2,600	-	-	-	23,739	-
Deferred revenue	<u>51,919</u>	<u>-</u>	<u>680</u>	<u>-</u>	<u>20,311</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>51,919</u>	<u>-</u>	<u>6,800</u>	<u>1,562</u>	<u>20,989</u>	<u>5,958</u>	<u>47,998</u>	<u>-</u>
Fund Balance:								
Unreserved, undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 51,919</u>	<u>\$ -</u>	<u>\$ 6,800</u>	<u>\$ 1,562</u>	<u>\$ 22,109</u>	<u>\$ 5,958</u>	<u>\$ 47,998</u>	<u>\$ -</u>

(continued)

GREGG COUNTY, TEXAS

GRANT FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Violence Against Women Prosecution 11/30/02</u>	<u>Juvenile Account Incentive Block Grants 07/31/02</u>	<u>Juvenile Account Incentive Block Grants 07/31/03</u>	<u>Bioterrorism Grant 08/31/03</u>	<u>Tobacco Grant - TDH 08/31/02</u>	<u>TNRCC-SEP Project 08/31/01</u>	<u>TNRCC-SEP Project 07/31/04</u>	<u>Title IV-E 08/31/02</u>
ASSETS								
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -
Investments	-	-	-	-	-	-	-	175,000
Receivables (net of allowance for uncollectibles)								
Accounts	-	-	-	-	-	-	-	-
Other governments	<u>11,381</u>	<u>-</u>	<u>706</u>	<u>28,910</u>	<u>84</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 11,381</u>	<u>\$ -</u>	<u>\$ 706</u>	<u>\$ 28,910</u>	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 175,000</u>
LIABILITIES								
Accounts payable	\$ 3,581	\$ -	\$ -	\$ 3,554	\$ -	\$ -	\$ -	\$ -
Due to other funds	7,800	-	706	25,356	84	-	-	175,000
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>
Total Liabilities	<u>11,381</u>	<u>-</u>	<u>706</u>	<u>28,910</u>	<u>84</u>	<u>-</u>	<u>400</u>	<u>175,000</u>
Fund Balance:								
Unreserved, undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 11,381</u>	<u>\$ -</u>	<u>\$ 706</u>	<u>\$ 28,910</u>	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ 400</u>	<u>\$ 175,000</u>

(continued)

GREGG COUNTY, TEXAS

GRANT FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	Truancy Reduction Program 08/31/02	Truancy Reduction Program 08/31/03	Title IVE 08/31/03	Community Gun Violence 12/31/04	SAMSHA 09/30/02	Totals	
						2002	2001
ASSETS							
Cash	\$ -	\$ -	\$ 265,646	\$ -	\$ -	\$ 346,050	\$ 209,190
Investments	-	-	-	-	-	175,000	-
Receivables (net of allowance for uncollectibles)							
Accounts	-	-	128	-	-	6,967	74,143
Other governments	<u>3,313</u>	<u>6,630</u>	<u>-</u>	<u>8,536</u>	<u>87,160</u>	<u>196,223</u>	<u>58,021</u>
Total Assets	<u>\$ 3,313</u>	<u>\$ 6,630</u>	<u>\$ 265,774</u>	<u>\$ 8,536</u>	<u>\$ 87,160</u>	<u>\$ 724,240</u>	<u>\$ 341,354</u>
LIABILITIES							
Accounts payable	\$ -	\$ 3,504	\$ 11,329	\$ 3,820	\$ 82,673	\$ 144,438	\$ 23,545
Due to other funds	3,313	3,126	-	4,716	4,487	250,927	63,880
Deferred revenue	-	-	254,445	-	-	327,755	253,929
Total Liabilities	<u>3,313</u>	<u>6,630</u>	<u>265,774</u>	<u>8,536</u>	<u>87,160</u>	<u>723,120</u>	<u>341,354</u>
Fund Balance:							
Unreserved, undesignated	-	-	-	-	-	1,120	-
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 3,313</u>	<u>\$ 6,630</u>	<u>\$ 265,774</u>	<u>\$ 8,536</u>	<u>\$ 87,160</u>	<u>\$ 724,240</u>	<u>\$ 341,354</u>

(continued)

GREGG COUNTY, TEXAS

GRANT FUNDS

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

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Child Support Title IV-D 08/31/03</u>	<u>Sabine Valley Officer 08/31/02</u>	<u>Sabine Valley Officer 08/31/03</u>	<u>Local Law Enforcement Block 09/30/02</u>	<u>Local Law Enforcement Block 08/31/02</u>
REVENUE					
Intergovernmental	\$ 24,784	\$ 75,921	\$ 6,763	\$ 18,747	\$ -
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	<u>24,784</u>	<u>75,921</u>	<u>6,763</u>	<u>18,747</u>	<u>-</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	24,784	-	-	-	-
Law enforcement	-	75,921	6,763	18,747	1,136
Corrections and rehabilitation	-	-	-	-	-
Health and human services	-	-	-	-	-
Total Expenditures	<u>24,784</u>	<u>75,921</u>	<u>6,763</u>	<u>18,747</u>	<u>1,136</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,136)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	2,256
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,256</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120</u>
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,120</u>

Juvenile Community Corrections 08/31/02	Juvenile Community Corrections 08/31/03	Violence Against Women Prosecution 05/31/02	Violence Against Women Prosecution 11/30/02	Juvenile Account Incentive Block Grants 7/31/02	Juvenile Account Incentive Block Grants 7/31/03	Bioterrorism Grant 8/31/03
\$ 608,068	\$ 47,998	\$ 51,184	\$ 28,315	\$ 62,855	\$ 706	\$ 28,908
148,377	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,575	-	-	-	-
<u>756,445</u>	<u>47,998</u>	<u>57,759</u>	<u>28,315</u>	<u>62,855</u>	<u>706</u>	<u>28,908</u>
-	-	-	-	-	-	-
-	-	57,759	28,315	-	-	-
-	-	-	-	-	-	-
659,709	47,998	-	-	69,591	706	-
-	-	-	-	-	-	28,908
<u>659,709</u>	<u>47,998</u>	<u>57,759</u>	<u>28,315</u>	<u>69,591</u>	<u>706</u>	<u>28,908</u>
<u>96,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,736)</u>	<u>-</u>	<u>-</u>
-	-	-	-	6,736	-	-
<u>(96,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(96,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,736</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

GREGG COUNTY, TEXAS

GRANT FUNDS

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

(Continued)

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Tobacco Grant - TDH 08/31/02</u>	<u>TNRCC-SEP Project 08/31/01</u>	<u>TNRCC-SEP Project 08/31/03</u>	<u>Title IV-E 08/31/02</u>
REVENUE				
Intergovernmental	\$ 2,378	\$ 1,064	\$ -	\$ 35,200
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	<u>2,378</u>	<u>1,064</u>	<u>-</u>	<u>35,200</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	-	-	-	-
Law enforcement	2,378	-	-	-
Corrections and rehabilitation	-	-	-	35,200
Health and human services	-	1,064	-	-
Total Expenditures	<u>2,378</u>	<u>1,064</u>	<u>-</u>	<u>35,200</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Truancy Reduction Program 08/31/02	Truancy Reduction Program 08/31/03	Title IVE 08/31/03	Community Gun Violence 12/31/04	SAMSHA 09/30/02	Totals	
					2002	2001
\$ 74,007	\$ 6,630	\$ 20,129	\$ 44,467	\$ 397,875	\$ 1,535,999	\$ 878,122
-	-	-	-	-	148,377	81,288
-	-	128	-	-	128	-
-	-	-	-	-	6,575	39,040
<u>74,007</u>	<u>6,630</u>	<u>20,257</u>	<u>44,467</u>	<u>397,875</u>	<u>1,691,079</u>	<u>998,450</u>
-	-	-	-	1,560	1,560	-
-	-	-	44,467	-	155,325	119,382
-	-	-	-	-	104,945	167,621
74,007	6,630	20,257	-	-	914,098	536,919
-	-	-	-	396,315	426,287	6,682
<u>74,007</u>	<u>6,630</u>	<u>20,257</u>	<u>44,467</u>	<u>397,875</u>	<u>1,602,215</u>	<u>830,604</u>
-	-	-	-	-	88,864	167,846
-	-	-	-	-	8,992	7,154
-	-	-	-	-	(96,736)	(175,000)
-	-	-	-	-	(87,744)	(167,846)
-	-	-	-	-	1,120	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,120</u>	<u>\$ -</u>

GREGG COUNTY, TEXAS

GRANT FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Intergovernmental	\$ 1,827,361	\$ 1,535,999	\$ (291,362)	\$ 878,122
Charges for services	88,000	148,377	60,377	81,288
Interest	-	128	128	39,040
Miscellaneous	6,575	6,575	-	39,040
Total Revenue	1,921,936	1,691,079	(230,857)	998,450
EXPENDITURES				
General government	9,600	1,560	8,040	-
Judicial	187,751	155,325	32,426	119,382
Law enforcement	105,175	104,945	230	167,621
Corrections and rehabilitation	922,072	914,098	7,974	536,919
Health and human services	486,124	426,287	59,837	6,682
Total Expenditures	1,710,722	1,602,215	108,507	830,604
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	211,214	88,864	(122,350)	167,846
OTHER FINANCING SOURCES (USES)				
Operating transfers in	77,101	8,992	(68,109)	7,154
Operating transfers out	(164,845)	(96,736)	68,109	(175,000)
Total Other Financing Sources (Uses)	(87,744)	(87,744)	-	(167,846)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	123,470	1,120	(122,350)	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	\$ 123,470	\$ 1,120	\$(122,350)	\$ -

DEBT SERVICE FUNDS

GREGG COUNTY, TEXAS

DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	GO 1988 - Refunding Courthouse	CO 1990 - Airport	CO 1992 - Jail	CO 1993 - Jail	Totals	
					2002	2001
ASSETS						
Cash	\$ 75,207	\$ -	\$ -	\$ 91,365	\$ 166,572	\$ 180,652
Investments	536,000	-	-	3,584,312	4,120,312	3,620,144
Due from other funds	12,736	-	-	2,369	15,105	2,299
Receivables (net of allowance for uncollectibles)						
Accounts	866	-	-	49,146	50,012	12,018
Delinquent property taxes	<u>164,449</u>	<u>-</u>	<u>-</u>	<u>26,098</u>	<u>190,547</u>	<u>219,833</u>
 Total Assets	 <u>\$ 789,258</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 3,753,290</u>	 <u>\$ 4,542,548</u>	 <u>\$ 4,034,946</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Deferred revenue	\$ <u>164,449</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>26,097</u>	\$ <u>190,546</u>	\$ <u>219,833</u>
Total Liabilities	<u>164,449</u>	<u>-</u>	<u>-</u>	<u>26,097</u>	<u>190,546</u>	<u>219,833</u>
Fund Balance:						
Reserved for debt service	<u>624,809</u>	<u>-</u>	<u>-</u>	<u>3,727,193</u>	<u>4,352,002</u>	<u>3,815,113</u>
Total Fund Balance	<u>624,809</u>	<u>-</u>	<u>-</u>	<u>3,727,193</u>	<u>4,352,002</u>	<u>3,815,113</u>
 Total Liabilities and Fund Balance	 <u>\$ 789,258</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 3,753,290</u>	 <u>\$ 4,542,548</u>	 <u>\$ 4,034,946</u>

GREGG COUNTY, TEXAS

DEBT SERVICE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	<u>GO 1988 - Refunding Courthouse</u>	<u>CO 1990 - Airport</u>	<u>CO 1992 - Jail</u>	<u>CO 1993 - Jail</u>	<u>Totals</u>	
					2002	2001
REVENUE						
Taxes	\$ 2,244,296	\$ -	\$ -	\$ 356,519	\$ 2,600,815	\$ 2,738,251
Interest	13,875	-	-	137,442	151,317	240,380
Miscellaneous	-	-	-	-	-	919
Total Revenue	<u>2,258,171</u>	<u>-</u>	<u>-</u>	<u>493,961</u>	<u>2,752,132</u>	<u>2,979,550</u>
EXPENDITURES						
Principal	860,089	-	-	140,000	1,000,089	2,202,382
Interest and fiscal charges	<u>1,530,786</u>	<u>-</u>	<u>-</u>	<u>299,205</u>	<u>1,829,991</u>	<u>1,805,064</u>
Total Expenditures	<u>2,390,875</u>	<u>-</u>	<u>-</u>	<u>439,205</u>	<u>2,830,080</u>	<u>4,007,446</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(132,704)</u>	<u>-</u>	<u>-</u>	<u>54,756</u>	<u>(77,948)</u>	<u>(1,027,896)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	661,646	-	-	20,004	681,650	1,815,708
Operating transfers out	<u>-</u>	<u>(46,809)</u>	<u>(20,004)</u>	<u>-</u>	<u>(66,813)</u>	<u>(325,000)</u>
Total Other Financing Sources (Uses)	<u>661,646</u>	<u>(46,809)</u>	<u>(20,004)</u>	<u>20,004</u>	<u>614,837</u>	<u>1,490,708</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	528,942	(46,809)	(20,004)	74,760	536,889	462,812
FUND BALANCE, BEGINNING 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>
FUND BALANCE, END OF YEAR	<u>\$ 624,809</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,727,193</u>	<u>\$ 4,352,002</u>	<u>\$ 3,815,113</u>

GREGG COUNTY, TEXAS

DEBT SERVICE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
REVENUE				
Taxes:				
GO 1988 - Refunding Courthouse:				
Current property taxes	\$ 2,173,500	\$ 2,142,864	\$(30,636)	\$ 2,049,926
Delinquent property taxes	68,000	101,432	33,432	76,105
Total GO 1988 - Refunding Courthouse	2,241,500	2,244,296	2,796	2,126,031
CO 1990 - Airport:				
Current property taxes	-	-	-	170,959
Delinquent property taxes	-	-	-	6,701
Total CO 1990 - Airport	-	-	-	177,660
CO 1992 - Jail:				
Current property taxes	-	-	-	61,530
Delinquent property taxes	-	-	-	2,356
Total CO 1992 - Jail	-	-	-	63,886
CO 1993 - Jail:				
Current property taxes	344,900	310,184	(34,716)	352,431
Delinquent property taxes	-	46,335	46,335	18,243
Total CO 1993 - Jail	344,900	356,519	11,619	370,674
Total Taxes	2,586,400	2,600,815	14,415	2,738,251
Interest:				
GO 1988 - Refunding Courthouse:				
Interest	34,000	13,844	(20,156)	34,293
Unrealized gains (losses)	-	31	31	(31)
Total GO 1988 Refunding Courthouse	34,000	13,875	(20,125)	34,262
CO 1990 - Airport:				
Interest	-	-	-	8,260
Total 1990 - Airport	-	-	-	8,260
CO 1992 - Jail:				
Interest	-	-	-	3,584
Total CO 1992 - Jail	-	-	-	3,584

(continued)

GREGG COUNTY, TEXAS

DEBT SERVICE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE (Continued)				
Interest: (Continued)				
CO 1993 - Jail:				
Interest	\$ 100,000	\$ 99,172	\$(828)	\$ 170,725
Unrealized gains (losses)	-	38,270	38,270	23,549
Total CO 1993 - Jail	<u>100,000</u>	<u>137,442</u>	<u>37,442</u>	<u>194,274</u>
Total Interest	<u>134,000</u>	<u>151,317</u>	<u>17,317</u>	<u>240,380</u>
GO 1988 - Refunding Courthouse:				
Miscellaneous	-	-	-	919
Total GO 1988 - Refunding Courthouse	<u>-</u>	<u>-</u>	<u>-</u>	<u>919</u>
Total Revenue	<u>2,720,400</u>	<u>2,752,132</u>	<u>31,732</u>	<u>2,979,550</u>
EXPENDITURES				
Principal:				
GO 1988 - Refunding Courthouse:				
Principal	860,090	860,089	1	937,382
Total GO 1988 - Refunding Courthouse	<u>860,090</u>	<u>860,089</u>	<u>1</u>	<u>937,382</u>
CO 1990 - Airport:				
Principal	-	-	-	765,000
Total CO 1990 - Airport	<u>-</u>	<u>-</u>	<u>-</u>	<u>765,000</u>
CO 1992 - Jail:				
Principal	-	-	-	370,000
Total CO 1992 - Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>370,000</u>
CO 1993 - Jail				
Principal	140,000	140,000	-	130,000
Total CO 1993 - Jail	<u>140,000</u>	<u>140,000</u>	<u>-</u>	<u>130,000</u>
Total Principal	<u>1,000,090</u>	<u>1,000,089</u>	<u>1</u>	<u>2,202,382</u>

(continued)

GREGG COUNTY, TEXAS

DEBT SERVICE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES (Continued)				
Interest and Fiscal Charges:				
GO 1988 - Refunding Courthouse:				
Interest	\$ 1,529,911	\$ 1,529,911	\$ -	\$ 1,452,618
Fiscal agent fee	<u>1,000</u>	<u>875</u>	<u>125</u>	<u>874</u>
Total GO 1988 - Refunding Courthouse	<u>1,530,911</u>	<u>1,530,786</u>	<u>125</u>	<u>1,453,492</u>
CO 1990 - Airport:				
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,702</u>
Total CO 1990 - Airport	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,702</u>
CO 1992 - Jail:				
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,540</u>
Total CO 1992 - Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,540</u>
CO 1993 - Jail:				
Interest	299,005	299,005	-	309,130
Fiscal agent fee	<u>1,000</u>	<u>200</u>	<u>800</u>	<u>200</u>
Total CO 1993 - Jail	<u>300,005</u>	<u>299,205</u>	<u>800</u>	<u>309,330</u>
Total Interest and Fiscal Charges	<u>1,830,916</u>	<u>1,829,991</u>	<u>925</u>	<u>1,805,064</u>
Total Expenditures	<u>2,831,006</u>	<u>2,830,080</u>	<u>926</u>	<u>4,007,446</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(110,606)</u>	<u>(77,948)</u>	<u>32,658</u>	<u>(1,027,896)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In:				
GO 1988 - Refunding Courthouse:				
General	614,837	614,837	-	304,100
CO 1990 Airport	<u>46,809</u>	<u>46,809</u>	<u>-</u>	<u>-</u>
Total GO 1988 - Refunding Courthouse	<u>661,646</u>	<u>661,646</u>	<u>-</u>	<u>304,100</u>

(continued)

GREGG COUNTY, TEXAS

DEBT SERVICE FUNDS

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

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

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
OTHER FINANCING SOURCES (USES) (Continued)				
Operating Transfers In: (Continued)				
CO 1990 - Airport:				
General	\$ -	\$ -	\$ -	\$ 630,000
Total CO 1990 - Airport	<u>-</u>	<u>-</u>	<u>-</u>	<u>630,000</u>
CO 1992 - Jail:				
CO 1993 - Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>
Total CO 1992 - Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>
CO 1993 - Jail:				
General	-	-	-	556,608
CO 1992	<u>20,004</u>	<u>20,004</u>	<u>-</u>	<u>-</u>
Total CO 1993 - Jail	<u>20,004</u>	<u>20,004</u>	<u>-</u>	<u>556,608</u>
Total Operating Transfers In	<u>681,650</u>	<u>681,650</u>	<u>-</u>	<u>1,815,708</u>
Operating Transfers Out:				
CO 1990 - Airport:				
GO 1988 - Refunding Courthouse:	<u>(46,809)</u>	<u>(46,809)</u>	<u>-</u>	<u>-</u>
Total CO 1990 - Airport	<u>(46,809)</u>	<u>(46,809)</u>	<u>-</u>	<u>-</u>
CO 1992 - Jail:				
CO 1993 - Jail	<u>(20,004)</u>	<u>(20,004)</u>	<u>-</u>	<u>-</u>
Total CO 1992- Jail	<u>(20,004)</u>	<u>(20,004)</u>	<u>-</u>	<u>-</u>
CO 1993 - Jail:				
CO 1992 - Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>(325,000)</u>
Total CO 1993- Jail	<u>-</u>	<u>-</u>	<u>-</u>	<u>(325,000)</u>
Total Operating Transfers Out	<u>(66,813)</u>	<u>(66,813)</u>	<u>-</u>	<u>(325,000)</u>
Total Other Financing Sources (Uses)	<u>614,837</u>	<u>614,837</u>	<u>-</u>	<u>1,490,708</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES				
	504,231	536,889	32,658	462,812
FUND BALANCE, BEGINNING OF YEAR	<u>3,815,113</u>	<u>3,815,113</u>	<u>-</u>	<u>3,352,301</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,319,344</u>	<u>\$ 4,352,002</u>	<u>\$ 32,658</u>	<u>\$ 3,815,113</u>

CAPITAL PROJECTS FUNDS

GREGG COUNTY, TEXAS

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Airport Improvement</u>	<u>Jail</u>	<u>Courthouse Improvement</u>	<u>Courthouse ADA Compliance Project</u>	<u>Totals</u>	
					2002	2001
ASSETS						
Cash	\$ 339,618	\$ 72,829	\$ 248,613	\$ -	\$ 661,060	\$ 590,915
Investments	-	-	-	-	-	249,852
Due from other funds	522	176	-	-	698	-
Receivables (net of allowance for uncollectibles)						
Other governments	482,010	-	-	-	482,010	5,381
Accounts	<u>256</u>	<u>105</u>	<u>6</u>	<u>-</u>	<u>367</u>	<u>1,299</u>
Total Assets	\$ <u>822,406</u>	\$ <u>73,110</u>	\$ <u>248,619</u>	\$ <u>-</u>	\$ <u>1,144,135</u>	\$ <u>847,447</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ <u>535,565</u>	\$ -	\$ 162,812	\$ -	\$ 698,377	\$ 248,713
Total Liabilities	<u>535,565</u>	<u>-</u>	<u>162,812</u>	<u>-</u>	<u>698,377</u>	<u>248,713</u>
Fund Balance:						
Reserved for capital projects	<u>286,841</u>	<u>73,110</u>	<u>85,807</u>	<u>-</u>	<u>445,758</u>	<u>598,734</u>
Total Fund Balance	<u>286,841</u>	<u>73,110</u>	<u>85,807</u>	<u>-</u>	<u>445,758</u>	<u>598,734</u>
Total Liabilities and Fund Balance	\$ <u>822,406</u>	\$ <u>73,110</u>	\$ <u>248,619</u>	\$ <u>-</u>	\$ <u>1,144,135</u>	\$ <u>847,447</u>

GREGG COUNTY, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(With Comparative Totals for the Year Ended September 30, 2001)

	<u>Airport Improvement</u>	<u>Jail</u>	<u>Courthouse Improvement</u>	<u>Courthouse ADA Compliance Project</u>	<u>Totals</u>	
					<u>2002</u>	<u>2001</u>
REVENUE						
Taxes	\$ 4,092	\$ 1,380	\$ -	\$ -	\$ 5,472	\$ 2,653
Intergovernmental	2,315,208	-	-	-	2,315,208	570,026
Charges for services	45,919	-	-	-	45,919	75,452
Interest	<u>5,935</u>	<u>3,923</u>	<u>4,671</u>	<u>-</u>	<u>14,529</u>	<u>29,758</u>
Total Revenue	<u>2,371,154</u>	<u>5,303</u>	<u>4,671</u>	<u>-</u>	<u>2,381,128</u>	<u>677,889</u>
EXPENDITURES						
Capital projects	<u>2,577,711</u>	<u>-</u>	<u>660,248</u>	<u>53,266</u>	<u>3,291,225</u>	<u>2,163,271</u>
Total Expenditures	<u>2,577,711</u>	<u>-</u>	<u>660,248</u>	<u>53,266</u>	<u>3,291,225</u>	<u>2,163,271</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(206,557)</u>	<u>5,303</u>	<u>(655,577)</u>	<u>(53,266)</u>	<u>(910,097)</u>	<u>(1,485,382)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers In	-	-	595,000	-	595,000	1,513,994
Operating transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>595,000</u>	<u>-</u>	<u>595,000</u>	<u>1,468,994</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(206,557)</u>	<u>5,303</u>	<u>(60,577)</u>	<u>(53,266)</u>	<u>(315,097)</u>	<u>(16,388)</u>
FUND BALANCE, BEGINNING OF YEAR	331,277	67,807	146,384	53,266	598,734	615,122
PRIOR PERIOD ADJUSTMENT	<u>162,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,121</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 286,841</u>	<u>\$ 73,110</u>	<u>\$ 85,807</u>	<u>\$ -</u>	<u>\$ 445,758</u>	<u>\$ 598,734</u>

GREGG COUNTY, TEXAS

CAPITAL PROJECTS FUND - AIRPORT IMPROVEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
REVENUE				
Taxes	\$ 3,000	\$ 4,092	\$ 1,092	\$ 2,139
Intergovernmental	3,000,000	2,315,208	(684,792)	570,026
Charges for services	99,000	45,919	(53,081)	75,452
Interest	<u>16,000</u>	<u>5,935</u>	<u>(10,065)</u>	<u>23,762</u>
Total Revenue	<u>3,118,000</u>	<u>2,371,154</u>	<u>(746,846)</u>	<u>671,379</u>
EXPENDITURES				
Capital projects	<u>3,333,333</u>	<u>2,577,711</u>	<u>755,622</u>	<u>802,927</u>
Total Expenditures	<u>3,333,333</u>	<u>2,577,711</u>	<u>755,622</u>	<u>802,927</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(215,333)	(206,557)	8,776	(131,548)
FUND BALANCE, BEGINNING OF YEAR	331,277	331,277	-	462,825
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>162,121</u>	<u>162,121</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 115,944</u>	<u>\$ 286,841</u>	<u>\$ 170,897</u>	<u>\$ 331,277</u>

GREGG COUNTY, TEXAS

CAPITAL PROJECTS FUND - JAIL

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Taxes	\$ 1,000	\$ 1,380	\$ 380	\$ 514
Interest	<u>4,000</u>	<u>3,923</u>	<u>(77)</u>	<u>5,996</u>
Total Revenue	<u>5,000</u>	<u>5,303</u>	<u>303</u>	<u>6,510</u>
 EXPENDITURES				
Capital projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>746,000</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>746,000</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>5,000</u>	<u>5,303</u>	<u>303</u>	<u>(739,490)</u>
 OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	700,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
 EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,000	5,303	303	(39,490)
 FUND BALANCE, BEGINNING OF YEAR	<u>67,807</u>	<u>67,807</u>	<u>-</u>	<u>152,297</u>
 FUND BALANCE, END OF YEAR	<u>\$ 72,807</u>	<u>\$ 73,110</u>	<u>\$ 303</u>	<u>\$ 112,807</u>

GREGG COUNTY, TEXAS

CAPITAL PROJECTS FUND - COURTHOUSE IMPROVEMENT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE				
Interest	\$ -	\$ 4,671	\$ 4,671	\$ -
Total Revenue	<u>-</u>	<u>4,671</u>	<u>4,671</u>	<u>-</u>
EXPENDITURES				
Capital projects	684,108	660,248	23,860	579,716
Total Expenditures	<u>684,108</u>	<u>660,248</u>	<u>23,860</u>	<u>579,716</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(684,108)</u>	<u>(655,577)</u>	<u>28,531</u>	<u>(579,716)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	595,000	595,000	-	726,100
Total Other Financing Sources (Uses)	<u>595,000</u>	<u>595,000</u>	<u>-</u>	<u>726,100</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(89,108)</u>	<u>(60,577)</u>	<u>28,531</u>	<u>146,384</u>
FUND BALANCE, BEGINNING OF YEAR	<u>146,384</u>	<u>146,384</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 57,276</u>	<u>\$ 85,807</u>	<u>\$ 28,531</u>	<u>\$ 146,384</u>

GREGG COUNTY, TEXAS

CAPITAL PROJECTS FUND - COURTHOUSE ADA COMPLIANCE PROJECT

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

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUE	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital projects	53,266	53,266	-	34,628
Total Expenditures	<u>53,266</u>	<u>53,266</u>	<u>-</u>	<u>34,628</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(53,266)</u>	<u>(53,266)</u>	<u>-</u>	<u>(34,628)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	87,894
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,894</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(53,266)</u>	<u>(53,266)</u>	<u>-</u>	<u>53,266</u>
FUND BALANCE, BEGINNING OF YEAR	<u>53,266</u>	<u>53,266</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,266</u>

INTERNAL SERVICE FUNDS

GREGG COUNTY, TEXAS

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	Print Shop	Self Insurance	Totals	
			2002	2001
ASSETS				
Cash	\$ 5,001	\$ 398,791	\$ 403,792	\$ -
Receivables (net of allowance for uncollectibles):				
Accounts	585	53,867	54,452	-
Other governments	104	-	104	-
Inventory - materials/supplies	3,424	-	3,424	-
Machinery and equipment (net of accumulated depreciation)	<u>13,600</u>	<u>-</u>	<u>13,600</u>	<u>-</u>
Total Assets	<u>\$ 22,714</u>	<u>\$ 452,658</u>	<u>\$ 475,372</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	<u>\$ 3,211</u>	<u>\$ 230,755</u>	<u>\$ 233,966</u>	<u>\$ -</u>
Total Liabilities	<u>3,211</u>	<u>230,755</u>	<u>233,966</u>	<u>-</u>
Equity:				
Retained earnings	<u>19,503</u>	<u>221,903</u>	<u>241,406</u>	<u>-</u>
Total Equity	<u>19,503</u>	<u>221,903</u>	<u>241,406</u>	<u>-</u>
Total Liabilities and Equity	<u>\$ 22,714</u>	<u>\$ 452,658</u>	<u>\$ 475,372</u>	<u>\$ -</u>

GREGG COUNTY, TEXAS

INTERNAL SERVICE FUNDS

**COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	<u>Print Shop</u>	<u>Self Insurance</u>	<u>Totals</u>	
			<u>2002</u>	<u>2001</u>
OPERATING REVENUE				
Charges for services	\$ 37,285	\$ 2,311,646	\$ 2,348,931	\$ -
Other	<u>-</u>	<u>82,616</u>	<u>82,616</u>	<u>-</u>
Total Operating Revenue	<u>37,285</u>	<u>2,394,262</u>	<u>2,431,547</u>	<u>-</u>
OPERATING EXPENSES				
Supplies	25,700	-	25,700	-
Copying machine	2,999	-	2,999	-
Repairs and maintenance service	514	-	514	-
Contract services	35	-	35	-
Claim expenses	-	1,758,488	1,758,488	-
Administrative	-	115,708	115,708	-
Depreciation	2,400	-	2,400	-
Reinsurance premiums	<u>-</u>	<u>298,163</u>	<u>298,163</u>	<u>-</u>
Total Operating Expenses	<u>31,648</u>	<u>2,172,359</u>	<u>2,204,007</u>	<u>-</u>
OPERATING INCOME	5,637	221,903	227,540	-
TRANSFER IN	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
NET INCOME	15,637	221,903	237,540	-
RETAINED EARNINGS, BEGINNING OF YEAR	-	-	-	-
RESIDUAL EQUITY TRANSFER	<u>3,866</u>	<u>-</u>	<u>3,866</u>	<u>-</u>
RETAINED EARNINGS, END OF YEAR	<u>\$ 19,503</u>	<u>\$ 221,903</u>	<u>\$ 241,406</u>	<u>\$ -</u>

GREGG COUNTY, TEXAS

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	<u>Print Shop</u>	<u>Self Insurance</u>	<u>Totals</u>	
			<u>2002</u>	<u>2001</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Net operating income	\$ 5,637	\$ 221,903	\$ 227,540	\$ -
Reconciliation of net operating income (loss) to cash provided (used) by operations:				
Depreciation expense	2,400	-	2,400	-
(Increase) decrease in accounts receivables	(689)	(53,867)	(54,556)	-
(Increase) decrease in inventory	442	-	442	-
Increase (decrease) in accounts payable	<u>3,211</u>	<u>230,755</u>	<u>233,966</u>	<u>-</u>
Total Adjustments	<u>5,364</u>	<u>176,888</u>	<u>182,252</u>	<u>-</u>
Net Cash Provided by Operating Activities	<u>11,001</u>	<u>398,791</u>	<u>409,792</u>	<u>-</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Purchase of equipment	<u>(16,000)</u>	<u>-</u>	<u>(16,000)</u>	<u>-</u>
Net Cash Flows Used by Capital Financing Activities	<u>(16,000)</u>	<u>-</u>	<u>(16,000)</u>	<u>-</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer in	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Net Cash Flows Provided by Noncapital Financing Activities	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
NET INCREASE IN CASH	5,001	398,791	403,792	-
CASH, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH, END OF YEAR	<u>\$ 5,001</u>	<u>\$ 398,791</u>	<u>\$ 403,792</u>	<u>\$ -</u>

GREGG COUNTY, TEXAS

INTERNAL SERVICE FUND - PRINT SHOP

**STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS**

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	<u>2002</u>	<u>2001</u>
OPERATING REVENUE		
Charges for Services:		
Departmental printing charges	\$ <u>37,285</u>	\$ <u>-</u>
Total Charges for Services	<u>37,285</u>	<u>-</u>
OPERATING EXPENSES		
Supplies	25,700	-
Copying machine	2,999	-
Repairs and maintenance service	514	-
Contract services	35	-
Depreciation	<u>2,400</u>	<u>-</u>
Total Operating Expenses	<u>31,648</u>	<u>-</u>
OPERATING INCOME	5,637	-
TRANSFER IN	<u>10,000</u>	<u>-</u>
NET INCOME	15,637	-
RETAINED EARNINGS, BEGINNING OF YEAR	-	-
RESIDUAL EQUITY TRANSFER	<u>3,866</u>	<u>-</u>
RETAINED EARNINGS, END OF YEAR	<u>\$ 19,503</u>	<u>\$ -</u>

GREGG COUNTY, TEXAS

INTERNAL SERVICE FUND - SELF-INSURANCE

**STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS**

SEPTEMBER 30, 2002

(With Comparative Totals for the Year Ended September 30, 2001)

	<u>2002</u>	<u>2001</u>
OPERATING REVENUE		
Charges for Services:		
Employee coverage premium	\$ 1,657,980	\$ -
Dependent coverage premium	280,338	-
Retiree coverage premium	134,734	-
CSCD premium	199,337	-
COBRA coverage premium	<u>39,257</u>	<u>-</u>
Total Charges for Services	<u>2,311,646</u>	<u>-</u>
Other:		
Stop loss payments	<u>82,616</u>	<u>-</u>
Total Other	<u>82,616</u>	<u>-</u>
Total Operating Revenue	<u>2,394,262</u>	<u>-</u>
OPERATING EXPENSES		
Claims	1,758,488	-
Administrative	115,708	-
Reinsurance premiums	<u>298,163</u>	<u>-</u>
Total Operating Expenses	<u>2,172,359</u>	<u>-</u>
OPERATING INCOME	221,903	-
RETAINED EARNINGS, BEGINNING OF YEAR	<u>-</u>	<u>-</u>
RETAINED EARNINGS, END OF YEAR	<u>\$ 221,903</u>	<u>\$ -</u>

TRUST AND AGENCY FUNDS

GREGG COUNTY, TEXAS

TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Tax Assessor - Collector</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>District Attorney</u>	<u>Code Forfeiture Pending</u>	<u>State Fees</u>
ASSETS							
Cash	\$ 2,053,427	\$ 246,334	\$ 684,481	\$ 125,081	\$ 210,987	\$ 146,955	\$ 142,227
Investments	-	100,149	2,499,466	-	-	-	-
Due from other funds	-	-	-	-	-	-	3,426
Receivables (net of allowance for uncollectibles):							
Accounts	<u>-</u>	<u>5,865</u>	<u>1,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,360</u>
Total Assets	<u>\$ 2,053,427</u>	<u>\$ 352,348</u>	<u>\$ 3,185,639</u>	<u>\$ 125,081</u>	<u>\$ 210,987</u>	<u>\$ 146,955</u>	<u>\$ 149,013</u>
LIABILITIES							
Cash bond deposits	\$ -	\$ 178,580	\$ 4,250	\$ 40,904	\$ -	\$ -	\$ -
Unearned cost deposits and amounts held in trust	-	132,334	3,147,825	55,903	210,987	146,955	-
Accounts payable	30,142	14,690	9,382	4,158	-	-	-
Due to other funds	110,582	20,460	23,737	24,116	-	-	-
Accounts payable - other governments	<u>1,912,703</u>	<u>6,284</u>	<u>445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,013</u>
Total Liabilities	<u>\$ 2,053,427</u>	<u>\$ 352,348</u>	<u>\$ 3,185,639</u>	<u>\$ 125,081</u>	<u>\$ 210,987</u>	<u>\$ 146,955</u>	<u>\$ 149,013</u>

(continued)

GREGG COUNTY, TEXAS

TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET

(Continued)

SEPTEMBER 30, 2002

(With Comparative Totals for September 30, 2001)

	<u>Payroll</u>	<u>Juvenile Probation</u>	<u>Local Emergency Planning</u>	<u>Gregg/ Harrison First Call Warning</u>	<u>Totals</u>	
					September 30,	
					<u>2002</u>	<u>2001</u>
ASSETS						
Cash	\$ 412,694	\$ 12,554	\$ 1,500	\$ 17,100	\$ 4,053,340	\$ 4,006,693
Investments	-	-	-	-	2,599,615	2,618,747
Due from other funds	-	-	-	-	3,426	3,061
Receivables (net of allowance for uncollectibles):						
Accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,917</u>	<u>20,615</u>
Total Assets	<u>\$ 412,694</u>	<u>\$ 12,554</u>	<u>\$ 1,500</u>	<u>\$ 17,100</u>	<u>\$ 6,667,298</u>	<u>\$ 6,649,116</u>
LIABILITIES						
Cash bond deposits	\$ -	\$ -	\$ -	\$ -	\$ 223,734	\$ 225,158
Unearned cost deposits and amounts held in trust	-	3,680	1,500	17,100	3,716,284	3,982,539
Accounts payable	412,694	4,004	-	-	475,070	656,912
Due to other funds	-	4,870	-	-	183,765	115,248
Accounts payable - other governments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,068,445</u>	<u>1,669,259</u>
Total Liabilities	<u>\$ 412,694</u>	<u>\$ 12,554</u>	<u>\$ 1,500</u>	<u>\$ 17,100</u>	<u>\$ 6,667,298</u>	<u>\$ 6,649,116</u>

GREGG COUNTY, TEXAS

TRUST AND AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2002

	<u>Balance</u> <u>October 1</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>September 30</u>
ASSETS			
Cash	\$ 4,006,693	\$ 46,647	\$ 4,053,340
Investments	2,618,747	(19,132)	2,599,615
Due from other funds	3,061	365	3,426
Receivables (net of allowance for uncollectibles):			
Accounts	<u>20,615</u>	<u>(9,698)</u>	<u>10,917</u>
Total Assets	<u>\$ 6,649,116</u>	<u>\$ 18,182</u>	<u>\$ 6,667,298</u>
LIABILITIES			
Cash bond deposits	\$ 225,158	\$(1,424)	\$ 223,734
Unearned cost deposits and amounts held in trust	3,982,539	(266,255)	3,716,284
Accounts payable	656,912	(181,842)	475,070
Due to other funds	115,248	68,517	183,765
Accounts payable - other governments	<u>1,669,259</u>	<u>399,186</u>	<u>2,068,445</u>
Total Liabilities	<u>\$ 6,649,116</u>	<u>\$ 18,182</u>	<u>\$ 6,667,298</u>

GREGG COUNTY, TEXAS

TRUST AND AGENCY FUNDS

COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for Year Ended September 30, 2001)

Office and Fund	Cash and Investments October 1	Receipts	Disbursements	Cash and Investments September 30
TAX ASSESSOR - COLLECTOR				
Unappropriated tax	\$ 78,471	\$ 71,242,042	\$ 71,009,586	\$ 310,927
Highway	463,660	13,474,492	13,253,971	684,181
Sales tax	357,487	22,592,298	22,519,151	430,634
Certificate of title	7,143	582,036	580,963	8,216
Boat registration	1,305	103,358	102,634	2,029
VIT escrow account	672,092	930,202	996,339	605,955
VIT operating	-	15,646	4,161	11,485
Total Tax Assessor - Collector	<u>1,580,158</u>	<u>108,940,074</u>	<u>108,466,805</u>	<u>2,053,427</u>
COUNTY CLERK				
Regular account	39,402	891,960	898,940	32,422
Special account	304,143	395,090	388,319	310,914
Advance account	-	109,489	106,342	3,147
Total County Clerk	<u>343,545</u>	<u>1,396,539</u>	<u>1,393,601</u>	<u>346,483</u>
DISTRICT CLERK				
Child support	300	8,594,247	8,594,247	300
Advance account	21,734	742,262	730,730	33,266
Trust	3,197,845	1,882,405	1,937,205	3,143,045
Jury	2,305	40,018	34,987	7,336
Total District Clerk	<u>3,222,184</u>	<u>11,258,932</u>	<u>11,297,169</u>	<u>3,183,947</u>
SHERIFF				
Cash bonds	61,292	532,665	524,779	69,178
Inmate trust	64,491	433,969	463,634	34,826
Asset seizure pending	20,847	8,231	8,001	21,077
Total Sheriff	<u>146,630</u>	<u>974,865</u>	<u>996,414</u>	<u>125,081</u>

(continued)

GREGG COUNTY, TEXAS

TRUST AND AGENCY FUNDS

COMBINING STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2002

(With Comparative Totals for Year Ended September 30, 2001)

Office and Fund	Cash and Investments October 1	Receipts	Disbursements	Cash and Investments September 30
DISTRICT ATTORNEY				
Trust fund	\$ 188,689	\$ 179,579	\$ 157,281	\$ 210,987
Hot check	122	1,054,598	1,054,720	-
Total District Attorney	188,811	1,234,177	1,212,001	210,987
CODE FORFEITURE PENDING	365,810	79,066	297,921	146,955
LOCAL EMERGENCY PLANNING	1,500	-	-	1,500
STATE FEES	131,646	575,011	564,430	142,227
GREGG/HARRISON FIRST CALL WARNING	13,750	18,850	15,500	17,100
PAYROLL	629,978	10,218,672	10,435,956	412,694
JUVENILE PROBATION TRUST FUND	1,428	47,632	36,506	12,554
MEMORANDUM TOTAL - SEPTEMBER 30, 2002	\$ 6,625,440	\$ 134,743,818	\$ 134,716,303	\$ 6,652,955
MEMORANDUM TOTAL - SEPTEMBER 30, 2001	\$ 6,129,817	\$ 130,344,936	\$ 129,849,313	\$ 6,625,440

**GENERAL FIXED ASSETS
ACCOUNT GROUP**

GREGG COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

Function and Activity	Balance October 1, 2001	Additions	Deletions	Transfers In	Transfers Out	Adjustments	Balance September 30, 2002
GENERAL GOVERNMENT							
County Clerk	\$ 254,241	\$ 10,492	\$ -	\$ -	\$(4,326)	\$(116)	\$ 260,291
Telecommunications	4,096	-	-	-	-	-	4,096
Purchasing	6,188	-	-	1,116	(715)	5,172	11,761
Human Resources	10,249	738	-	-	(695)	2,228	12,520
County Judge	20,542	1,195	-	715	(6,522)	371	16,301
Elections	136,480	2,455	-	-	-	-	138,935
County Auditor	17,482	-	-	3,495	(1,116)	4,607	24,468
Tax-Assessor - Collector	68,751	2,618	-	-	(4,622)	2,871	69,618
Agricultural Extension Service	5,629	2,150	-	-	(795)	1,434	8,418
Information services	196,870	41,364	-	3,427,049	(29,911)	(24,316)	3,611,056
Commissioners' Court	13,044	-	-	3,485	-	-	16,529
Records management and preservation	517,842	-	-	-	(6,752)	(9,110)	501,980
Engineering	54,882	-	-	-	-	(1,688)	53,194
Airport	5,425,382	31,373	-	-	(32,525)	(2,586)	5,421,644
Total General Government	<u>6,731,678</u>	<u>92,385</u>	<u>-</u>	<u>3,435,860</u>	<u>(87,979)</u>	<u>(21,133)</u>	<u>10,150,811</u>
JUDICIAL							
County Court-at-Law	35,441	-	-	-	-	(12)	35,429
County Court	23,693	2,818	-	1,177	(1,503)	-	26,185
124th District Court	15,160	-	-	-	-	2,835	17,995
188th District Court	15,620	5,235	(3,611)	1,503	-	2,644	21,391
307th District Court	15,968	-	-	-	-	6,341	22,309
District Clerk	469,696	5,100	-	-	-	1,043	475,839
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	-	-	-	-	1,350	6,957

(continued)

GREGG COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

Function and Activity	Balance October 1, 2001	Additions	Deletions	Transfers In	Transfers Out	Adjustments	Balance September 30, 2002
JUDICIAL							
Justice of the Peace No. 4	\$ 6,614	\$ 616	\$ -	\$ -	\$(1,393)	\$ 3,354	\$ 9,191
Grand jury room	2,944	-	-	-	-	-	2,944
Visiting Judges Court	23,690	2,746	-	-	-	558	26,994
District Attorney	14,683	-	-	-	-	37,862	52,545
Law library	42,588	3,698	-	655	(1,150)	-	45,791
County Courtmaster	4,192	-	-	-	-	-	4,192
Total Judicial	<u>697,546</u>	<u>20,213</u>	<u>(3,611)</u>	<u>3,335</u>	<u>(4,046)</u>	<u>55,975</u>	<u>769,412</u>
LAW ENFORCEMENT							
Constable No. 1	12,095	-	-	-	-	-	12,095
Constable No. 2	592	1,965	-	-	-	-	2,557
Constable No. 3	37,379	4,190	-	-	-	-	41,569
Constable No. 4	2,914	-	-	-	-	-	2,914
Sheriff	705,502	188,016	(16,815)	23,616	(137,191)	19,372	782,500
Department of Public Safety	17,182	17,848	-	-	(5,754)	-	29,276
Game warden	2,531	-	-	-	-	1,181	3,712
Texas Alcoholic Beverage Commission	5,216	-	-	-	-	-	5,216
Total Law Enforcement	<u>783,411</u>	<u>212,019</u>	<u>(16,815)</u>	<u>23,616</u>	<u>(142,945)</u>	<u>20,553</u>	<u>879,839</u>
CORRECTIONS AND REHABILITATION							
Juvenile probation	196,465	73,880	-	19,120	(3,974)	-	285,491
Community Supervision and Corrections	88,358	-	-	-	(2,169)	(2,538)	83,651
Total Corrections and Rehabilitation	<u>284,823</u>	<u>73,880</u>	<u>-</u>	<u>19,120</u>	<u>(6,143)</u>	<u>(2,538)</u>	<u>369,142</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (Continued) FOR THE YEAR ENDED SEPTEMBER 30, 2002

Function and Activity	Balance October 1, 2001	Additions	Deletions	Transfers In	Transfers Out	Adjustments	Balance September 30, 2002
HEALTH AND HUMAN SERVICES							
Veterans services	\$ 4,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,508
Civil defense	752	-	-	-	-	-	752
911 addressing	49,600	14,500	(19,120)	975	-	-	45,955
Health	49,204	1,973	-	26,100	(548)	(901)	75,828
Heath - litter officer	27,908	-	-	19,200	(47,108)	-	-
Historical commission	4,466	-	-	-	-	-	4,466
Total Health and Human Services	<u>136,438</u>	<u>16,473</u>	<u>(19,120)</u>	<u>46,275</u>	<u>(47,656)</u>	<u>(901)</u>	<u>131,509</u>
PUBLIC BUILDINGS							
Courthouse building	20,668,735	708,100	-	15,017	-	-	21,391,852
Courthouse parking lot	275,815	-	-	-	-	-	275,815
Jail building	11,792,640	61,664	-	-	-	-	11,854,304
Jail - 3rd Floor Completion	1,454,122	-	-	-	-	-	1,454,122
Service center building	388,169	-	-	-	-	-	388,169
Longview Whaley Street community building	212,791	-	-	-	-	-	212,791
Judson community building	119,967	-	-	-	-	-	119,967
Greggton building	153,151	-	-	-	-	-	153,151
Voting machine/records storage building	136,405	-	-	-	-	(1)	136,404
Garfield Hill community building	54,996	1,300	-	-	-	-	56,296
Gladewater senior citizens building	203,878	-	-	-	-	-	203,878
Gladewater Commerce Street building	147,521	-	-	-	-	-	147,521
Liberty city office/community building	197,225	4,572	-	-	-	-	201,797
Hugh Camp Memorial Park	18,671	-	-	-	-	-	18,671
Olivia R. Hilburn community building	90,439	11,285	-	-	-	-	101,724

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (Continued) FOR THE YEAR ENDED SEPTEMBER 30, 2002

Function and Activity	Balance October 1, 2001	Additions	Deletions	Transfers In	Transfers Out	Adjustments	Balance September 30, 2002
PUBLIC BUILDINGS (Continued)							
Kilgore office and community building	\$ 459,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,435
Kilgore South Street building	40,469	3,376	-	-	-	-	43,845
Elderville community building	43,209	-	-	-	-	-	43,209
Easton community building	44,348	549	-	-	-	-	44,897
Longview Eastman Road	52,008	-	-	-	-	-	52,008
Youth detention center	1,416,712	-	-	-	-	-	1,416,712
Sabine office building	48,531	-	-	-	-	-	48,531
Juvenile post adjudication facility	<u>2,705,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,705,967</u>
Total Public Buildings	<u>40,725,204</u>	<u>790,846</u>	<u>-</u>	<u>15,017</u>	<u>-</u>	<u>(1)</u>	<u>41,531,066</u>
TRANSPORTATION AND ROADS							
Road and Bridge - Precinct 1	1,922,156	264,619	-	1,429	(6,337)	35,046	2,216,913
Road and Bridge - Precinct 2	50,940	995	-	-	-	-	51,935
Road and Bridge - Precinct 3	2,830,348	35,441	-	-	(16,437)	(1,607)	2,847,745
Road and Bridge - Precinct 4	<u>1,580,926</u>	<u>167,146</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>1,750,572</u>
Total Transportation and Roads	<u>6,384,370</u>	<u>468,201</u>	<u>-</u>	<u>3,929</u>	<u>(22,774)</u>	<u>33,439</u>	<u>6,867,165</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	<u>1,089,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,089,819</u>
Total Airport Grounds	<u>3,004,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,004,153</u>

(continued)

GREGG COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

Function and Activity	Balance October 1, 2001	Additions	Deletions	Transfers In	Transfers Out	Adjustments	Balance September 30, 2002
OTHER							
Dump grounds	\$ 38,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,435
Lift station	3,045	-	-	-	-	-	3,045
Harrison Street lots	4,500	-	-	-	-	-	4,500
Computer hardware and software	3,420,297	-	-	-	(3,420,297)	-	-
Surplus equipment	<u>195,139</u>	<u>-</u>	<u>(232,033)</u>	<u>185,337</u>	<u>(649)</u>	<u>(38,519)</u>	<u>109,275</u>
Total Other	<u>3,661,416</u>	<u>-</u>	<u>(232,033)</u>	<u>185,337</u>	<u>(3,420,946)</u>	<u>(38,519)</u>	<u>155,255</u>
CONSTRUCTION IN PROGRESS							
Airport Improvements	<u>180,135</u>	<u>2,577,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,757,846</u>
Total Construction in Progress	<u>180,135</u>	<u>2,577,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,757,846</u>
 Total	 <u>\$ 62,589,174</u>	 <u>\$ 4,251,728</u>	 <u>\$(271,579)</u>	 <u>\$ 3,732,489</u>	 <u>\$(3,732,489)</u>	 <u>\$ 46,875</u>	 <u>\$ 66,616,198</u>

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

SEPTEMBER 30, 2002

Function and Activity	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Total
GENERAL GOVERNMENT					
County Clerk	\$ -	\$ -	\$ -	\$ 260,291	\$ 260,291
Telecommunications	-	-	-	4,096	4,096
Purchasing	-	-	-	11,761	11,761
Human Resources	-	-	-	12,520	12,520
County Judge	-	-	-	16,301	16,301
Elections	-	-	-	138,935	138,935
County Auditor	-	-	-	24,468	24,468
Tax Assessor-Collector	-	-	-	69,618	69,618
Agricultural Extension Service	-	-	-	8,418	8,418
Information services	-	-	-	3,611,056	3,611,056
Commissioners' court	-	-	-	16,529	16,529
Records management and preservation	-	-	-	501,980	501,980
Engineering	-	-	-	53,194	53,194
Airport	<u>499,354</u>	<u>3,618,940</u>	<u>301,168</u>	<u>1,002,182</u>	<u>5,421,644</u>
Total General Government	<u>499,354</u>	<u>3,618,940</u>	<u>301,168</u>	<u>5,731,349</u>	<u>10,150,811</u>
JUDICIAL					
County court-at-law	-	-	-	35,429	35,429
County Court	-	-	-	26,185	26,185
124th District Court	-	-	-	17,995	17,995
188th District Court	-	-	-	21,391	21,391
307th District Court	-	-	-	22,309	22,309
District Clerk	-	-	-	475,839	475,839
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	-	-	-	6,957	6,957
Justice of the Peace No. 4	-	-	-	9,191	9,191
Grand jury room	-	-	-	2,944	2,944
Visiting judges court	-	-	-	26,994	26,994
District Attorney	-	-	-	52,545	52,545
Law library	-	-	-	45,791	45,791
County Courtmaster	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,192</u>	<u>4,192</u>
Total Judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>769,412</u>	<u>769,412</u>

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (Continued) SEPTEMBER 30, 2002

Function and Activity	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Total
LAW ENFORCEMENT					
Constable No. 1	\$ -	\$ -	\$ -	\$ 12,095	\$ 12,095
Constable No. 2	-	-	-	2,557	2,557
Constable No. 3	-	-	-	41,569	41,569
Constable No. 4	-	-	-	2,914	2,914
Sheriff	-	-	-	782,500	782,500
Department of Public Safety	-	-	-	29,276	29,276
Game warden	-	-	-	3,712	3,712
Texas Alcoholic Beverage Commission	-	-	-	5,216	5,216
Total Law Enforcement	-	-	-	879,839	879,839
CORRECTIONS AND REHABILITATION					
Juvenile Probation	-	-	-	285,491	285,491
Community Supervision and Corrections	-	-	-	83,651	83,651
Total Corrections and Rehabilitation	-	-	-	369,142	369,142
HEALTH AND HUMAN SERVICES					
Veterans services	-	-	-	4,508	4,508
Civil defense	-	-	-	752	752
911 addressing	-	-	-	45,955	45,955
Health	-	-	-	75,828	75,828
Historical commission	-	-	-	4,466	4,466
Total Health and Human Services	-	-	-	131,509	131,509
PUBLIC BUILDINGS					
Courthouse building	5,000	20,933,000	24,321	429,531	21,391,852
Courthouse parking lot	275,815	-	-	-	275,815
Jail building	234,847	11,602,768	-	16,689	11,854,304
Jail - 3rd floor completion	-	1,454,122	-	-	1,454,122
Service center building	58,858	318,450	-	10,861	388,169
Longview Whaley Street community building	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 building	-	129,697	-	6,707	136,404
Garfield Hill community building	2,050	51,021	-	3,225	56,296

(continued)

GREGG COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY (Continued) SEPTEMBER 30, 2002

Function and Activity	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Total
PUBLIC BUILDINGS (Continued)					
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 building	2,625	177,518	4,000	17,654	201,797
Hugh Camp Memorial Park	1,516	9,140	5,067	2,948	18,671
Olivia R. Hilburn Community building	1,650	89,673	2,975	7,426	101,724
Kilgore office and community building	300	442,335	900	15,900	459,435
Kilgore South Street building	-	40,995	-	2,850	43,845
Elderville community building	-	37,966	-	5,243	43,209
Easton community building	550	40,026	-	4,321	44,897
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	<u>642,618</u>	<u>40,304,867</u>	<u>44,716</u>	<u>538,865</u>	<u>41,531,066</u>
TRANSPORTATION AND ROADS					
Road and Bridge - Precinct 1	6,094	332,436	3,420	1,874,963	2,216,913
Road and Bridge - Precinct 2	5,000	42,724	-	4,211	51,935
Road and Bridge - Precinct 3	40,366	210,042	6,242	2,591,095	2,847,745
Road and Bridge - Precinct 4	60,896	300,279	-	1,389,397	1,750,572
Total Transportation and Roads	<u>112,356</u>	<u>885,481</u>	<u>9,662</u>	<u>5,859,666</u>	<u>6,867,165</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	-	-	1,089,819	-	1,089,819
Total Airport Grounds	<u>-</u>	<u>490,278</u>	<u>2,513,875</u>	<u>-</u>	<u>3,004,153</u>
OTHER					
Dump grounds	38,435	-	-	-	38,435
Lift station	3,045	-	-	-	3,045
Harrison Street lots	4,500	-	-	-	4,500
Surplus equipment	-	-	-	109,275	109,275
Total Other	<u>45,980</u>	<u>-</u>	<u>-</u>	<u>109,275</u>	<u>155,255</u>
CONSTRUCTION IN PROGRESS					
Airport Improvements	-	-	2,757,846	-	2,757,846
Total Construction in Progress	<u>-</u>	<u>-</u>	<u>2,757,846</u>	<u>-</u>	<u>2,757,846</u>
Total	<u>\$ 1,300,308</u>	<u>\$ 45,299,566</u>	<u>\$ 5,627,267</u>	<u>\$ 14,389,057</u>	<u>\$ 66,616,198</u>

COMPLIANCE SECTION



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

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

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, 2002, and have issued our report thereon dated February 13, 2003. 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 13, 2003.

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.

February 13, 2003



**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 and state programs for the year ended September 30, 2002. Gregg County, Texas' major federal and state 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 and state 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 or state 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 and state programs for the year ended September 30, 2002. 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 and state 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 or state 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 or state 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.

February 13, 2003

GREGG COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2002

<u>Pass-through Grantor's Number</u>	<u>Federal Grantor/ Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Total Expenditures</u>
<u>U. S. Department of Justice</u>			
Passed-through the Criminal Justice Council:			
NA	DEA Overtime	NA	\$ 6,383
JB-00-J20-13289-03	Juvenile Account Incentive	16.523	63,561
2001-LB-BX4012	Local Law Enforcement	16.572	18,748
WF-00-V30-13450-03	Violence Against Women	16.588	51,184
NA	Gun Violence	16.609	<u>44,468</u>
	Total Passed through the Criminal Justice Council		<u>184,344</u>
	Total U. S. Department of Justice		<u>184,344</u>
<u>U. S. Department of Transportation</u>			
Passed-through Federal Aviation Administration:			
3-48-0137-19-00	Airport Renovation	20.106	<u>1,868,755</u>
	Total U. S. Department of Transportation		<u>1,868,755</u>
<u>U. S. Department of Health and Human Services</u>			
Passed-through Texas Department of Protective and Regulatory Services:			
0497007	Title IV-E Foster Care	93.658	55,328
N/A	Bioterrorism	93.238	28,910
N/A	SAMSHA	93.238	397,874
0498008	USDA	N/A	<u>20,311</u>
	Total U. S. Department of Health and Human Services		<u>502,423</u>
	Total Federal Awards		<u>2,555,522</u>

(continued)

GREGG COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

Pass-through Grantor's Number	State Grantor/Program Title	State CFDA Number	Total Expenditures
	<u>Texas Juvenile Probation Commission</u>		
TJPC-A-2002-092	Juvenile State Aid	N/A	\$ 260,701
TJPC-Y-2002-092	Juvenile Community Correction	N/A	238,205
TJPC-Y-2003-092	Juvenile Community Correction	N/A	39,714
TJPC-V-2002-092	Operating Juvenile Facility	N/A	284,796
TJPC-V-2003-092	Operating Juvenile Facility	N/A	<u>25,451</u>
	Total Texas Juvenile Probation Commission		<u>848,867</u>
	<u>Office of the Governor, Criminal Justice Division</u>		
JT-00-J20-15113-02	Title V Delinquency	N/A	<u>80,637</u>
	Total Office of the Governor, Criminal Justice Division		<u>80,637</u>
	<u>Texas Commission on Environmental Quality</u>		
N/A	TNRCC SEP Project	N/A	<u>1,064</u>
	Total Texas Commission on Environmental Quality		<u>1,064</u>
	Total State Awards		<u>930,568</u>
	Total Federal and State Awards		<u>\$ 3,486,090</u>

GREGG COUNTY, TEXAS

NOTE TO GRANT FINANCIAL STATEMENTS

SEPTEMBER 30, 2002

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, 2002

Summary of Auditors' Results

Type of report on financial statements	Unqualified
Reportable conditions	None
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 and state awards as defined by the State of Texas Single Audit Circular	None
Dollar threshold considered between Type A and Type B federal programs	\$300,000
Major federal program	Airport Development, CFDA 20.106
Major state programs	TJPC State Aid and Juvenile Community Corrections Operational Juvenile Facility
Low risk auditee statement	The County was classified as a low-risk auditee in the context of OMB Circular A-133 and the State of Texas Single Audit Circular.

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

None

Findings and Questioned Costs for Federal and State Awards

None