

JEFFERSON COUNTY, TEXAS

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended  
September 30, 2000





JEFFERSON COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

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INTRODUCTORY  
SECTION

**Patrick Swain**  
County Auditor  
(409) 835-8500



1149 PEARL ST. - 7TH FLOOR  
BEAUMONT, TX 77701

March 9, 2001

Honorable District Judges:

Gary Sanderson, Presiding Judge, 60th District Court  
Charles Carver, Judge, Criminal District Court  
James Mehaffy, Judge, 58th District Court  
Milton Shuffield, Judge, 136th District Court  
Donald Floyd, Judge, 172nd District Court  
Leonard Giblin, Jr., 252nd District Court  
Tom Mulvaney, Judge, 279th District Court  
Larry Thorne, Judge, 317th District Court

Honorable Commissioners' Court:

Carl Griffith, County Judge  
Jimmie Cokinos, Commissioner, Precinct No. 1  
Mark Domingue, Commissioner, Precinct No. 2  
Waymon Hallmark, Commissioner, Precinct No. 3  
Ed Moore, Commissioner, Precinct No. 4

Gentlemen:

We are pleased to submit the Comprehensive Annual Financial Report of Jefferson County, Texas (ACounty@) for the fiscal year ended September 30, 2000. The primary purpose of this report is to provide the Commissioners' Court, citizens, financial community, and others with detailed information concerning the financial condition and performance of the County.

**The Comprehensive Annual Financial Report**

The Comprehensive Annual Financial Report (ACAFR@) of Jefferson County, Texas was prepared by the County Auditor's Office. These financial statements have been prepared in conformity with generally accepted accounting principles (AGAAP@) as applied to governmental units. The Governmental Accounting

Standards Board (AGASB®) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County. All disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: **introductory, financial, and statistical section**. The **introductory section** includes this transmittal letter, an organizational chart, and a list of elected and appointed officials. The **financial section** includes the general-purpose financial statements and related notes, the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report. The **statistical section** includes several tables of unaudited data depicting the financial history of the County as well as demographic information of other entities within the County.

### **The Reporting Entity**

This report includes all funds and account groups of the primary government (Jefferson County, Texas). Also considered for inclusion were all potential component units. Component units are legally separate entities for which the primary government is financially accountable. Based on the criteria provided by GASB Statement No. 14, none of the potential component units were included as part of the financial reporting entity.

### **General Information Regarding The County**

The County was created in 1836 and organized in 1837 as one of the original counties of the Republic of Texas. The County is located on the upper Texas Coast and is a component of the Beaumont-Port Arthur-Orange Metropolitan Statistical Area. According to the U.S. Department of Commerce-Bureau of the Census, the 1990 population of the County was 239,397.

The area is served by deep-water ports located at Beaumont, Port Arthur, Orange and Sabine Pass. The Sabine Neches Waterway provides deep-water access to ocean-going vessels, which are served by public ports within the County.

The County is traversed by Interstate Highway 10, US Highways 90 and 69-96-287, State Highways 73, 87 and 105 and three farm-to-market roads. Rail and motor freight carriers also provide freight service to the County. The Southeast Texas Regional Airport located between Beaumont and Port Arthur provides passenger and freight service and is currently serviced by two commuter passenger air carriers.

The County provides a full range of services to its citizens. These services include maintenance and construction of roads and bridges; judicial and law enforcement services; and health and welfare services.

## **Economic Condition and Outlook**

The economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals and other chemicals; the fabrication of steel and steel products; shipping activity; the manufacture of wood, pulp, food and feed products; agriculture; and health care services. The County continues to diversify its economic base as evidenced by the increase of jobs in the services and government sectors.

## **Major Initiatives**

The Commissioners' Court set the property tax rate at \$ .365 per \$100 of assessed property valuation to provide funds for expanded services, and debt service for fiscal year 2000. Budget initiatives for fiscal year 2000:

- ! Continued implementation of the Countywide employee classification and compensation system. Commissioners' Court authorized a market survey be performed to ensure that the County was remaining competitive in its compensation plan. Five hundred and sixty-seven (567) positions were analyzed by an independent compensation-consulting firm, Public Sector, Inc. and adjusted to the prevailing market rate in the area.
- ! Funding for a Countywide computer network to be maintained by the Management Information Systems (MIS) department, which will ensure better communications and the sharing of information between County employees.
- ! Funding of 100% of the County's Drug Impact Court beginning June 1, 2000, as the federal government will no longer provide grant funds for this Court.
- ! Funding ongoing and new capital projects including renovations to Annex I and II, frontage roads on Interstate 10, land acquisition and planning expenses and Phase I of a four year hanger rehabilitation project at the Southeast Texas Regional Airport.
- ! Continuing to maintain the highest level of service to the taxpayers of the County.

## **Accounting System and Budgetary Controls**

The County's accounting records, with the exception of the Enterprise Fund and the Internal Service Funds are maintained on the modified accrual basis whereby revenues are recognized when measurable and available and expenditures are recognized when goods and services are received. The Enterprise and the Internal Service Fund are accounted for using the accrual basis of accounting, under which transactions are recognized when they occur, regardless of the timing of related cash flows.

The County maintains budgetary controls in order to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioners' Court. The level of budgetary control is the department within the individual funds. The County maintains an encumbrance accounting system as a method to accomplish budgetary control.

Each July, Commissioners' Court conducts hearings with various department heads to establish priorities and requests for the next fiscal year. The budget process typically lasts from May to September. By late August, Commissioners' Court will present a proposed budget to the citizens during a public hearing. The budget is adopted no later than September 30.

The County Auditor monitors expenditures of the various departments to prevent expenditures from exceeding budgeted appropriations.

### **Internal Controls**

In developing and evaluating the accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

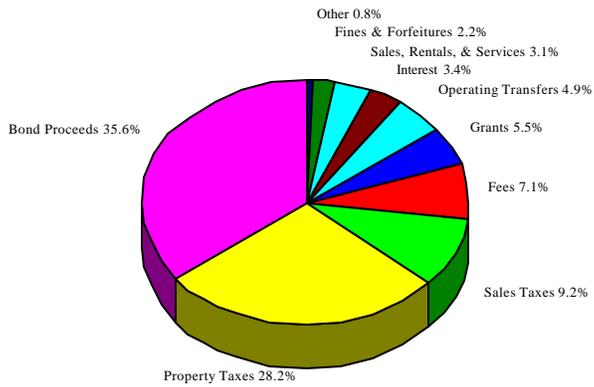
The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

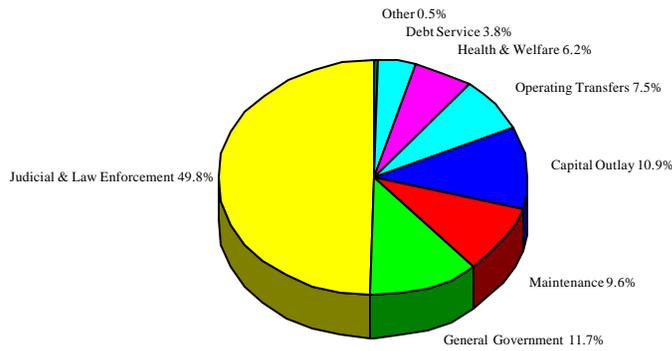
### **General Financial Information**

Governmental funds are used to account for the majority of the County's general activities including the collection and disbursement of restricted monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), the servicing of general long-term debt (debt service funds), and all activities not accounted for in any other fund (general fund). For the year ended September 30, 2000, sources of funds totaled \$151.2 million compared to total uses of funds of \$99.5 million. The fund balance at year-end was \$98.5 million. The following graphs provide sources of funds and uses of funds by function for fiscal year 1999-2000.

### Sources of Funds



### Uses of Funds by Function



The following schedule presents a summary of general fund, special revenue funds, capital projects funds, and debt service fund revenue and other financing sources and expenditures and other uses for the fiscal year ended September 30, 2000 and the amount and percent of increases and decreases in relation to prior year amounts.

**JEFFERSON COUNTY, TEXAS**  
**Governmental Funds**  
**Comparative Sources and Uses of Funds**

	FY 2000	FY 1999	Increase (Decrease)	% Increase (Decrease)
<b>SOURCES OF FUNDS</b>				
Taxes:				
Property	\$ 42,624,272	\$ 42,347,242	\$ 277,030	0.65%
Sales Taxes	13,860,790	13,502,676	358,114	2.65%
Fees	10,731,563	10,679,407	52,156	0.49%
Licenses	487,024	450,865	36,159	8.02%
Sales, Rentals, and Services	4,727,874	7,563,814	(2,835,940)	(37.49%)
Intergovernmental	640,984	707,981	(66,997)	(9.46%)
Fines and Forfeitures	3,365,240	2,922,403	442,837	15.15%
Grants and Receipts - Other				
Governments	8,378,371	8,408,841	(30,470)	(0.36%)
Interest	5,183,310	2,638,316	2,544,994	96.46%
Miscellaneous	13,792	21,229	(7,437)	(35.03%)
Contributions and Donations	15,705	13,034	2,671	20.49%
Capital Lease Proceeds	-	392,528	(392,528)	(100.00%)
Operating Transfers In	7,412,713	5,794,077	1,618,636	27.94%
Proceeds from Bond Sale	53,795,969	5,860,270	47,935,699	817.98%
Total Sources	151,237,607	101,302,683	49,934,924	49.29%
<b>USES OF FUNDS:</b>				
General Government	11,626,757	10,378,142	1,248,615	12.03%
Judicial and Law Enforcement	49,543,078	47,441,074	2,102,004	4.43%
Education and Recreation	516,098	513,718	2,380	0.46%
Health and Welfare	6,180,430	5,199,497	980,933	18.87%
Contract Services	9,684	39,053	(29,369)	(75.20%)
Maintenance - Equipment and Structures	9,542,345	8,698,584	843,761	9.70%
Capital Outlay	10,881,982	6,594,022	4,287,960	65.03%
Debt Service:				
Principal	2,670,000	2,405,000	265,000	11.02%
Interest and Commission	1,112,364	1,067,213	45,151	4.23%
Operating Transfers Out	7,442,713	5,794,077	1,648,636	28.45%
Total Uses	99,525,451	88,130,380	11,395,071	12.93%
Increase (Decrease) in Fund Balances	51,712,156	13,172,303	38,539,853	292.58%
Prior Period Adjustments	4,285	(16,495)	20,780	(125.98%)
Fund Balances, October 1	46,753,481	33,597,673	13,155,808	39.16%
Fund Balances, September 30	98,469,922	46,753,481	51,716,441	110.62%

The most significant changes in revenue were as follows:

- 1) Sales, Rentals, and Services decreased by \$2,835,940 or 37.49% due to the receipt of \$4,228,008 from the State of Texas in fiscal year 1999 and the County only received \$749,823 from the State of Texas in fiscal year 2000 for the County's pro rata share of Tobacco Settlement proceeds.
- 2) Fines and Forfeitures increased by \$442,837 or 15.15% as a result of forfeitures generated by the Sheriff's office, Narcotics Task Force, and District Attorney office.
- 3) Interest increased by \$2,544,994 or 96.46% as a result of proceeds of a \$55,000,000 Certificates of Obligation bond collecting interest.
- 4) Capital Lease Proceeds decreased by \$392,528 or 100% due to no new capital leases in fiscal year 2000.
- 5) Operating Transfers In increased by \$1,618,636 or 27.94% as a result of funding Courthouse Renovations and non-bond expenditures of the Southeast Texas Entertainment Complex.
- 6) Proceeds from Bond Sale increased by \$47,935,699 or 817.98% as a result of the issuance of a \$55,000,000 in Certificates of Obligation to finance the construction of a the Southeast Texas Entertainment Complex.

The most significant changes noted in expenditures were as follows:

- 1) General Government increased by \$1,248,615 or 12.03% as a result of over all salary increases with the classification compensation system and cost of benefits provided to employees.
- 2) Health and Welfare increased by \$980,933 or 18.87% as a result of increase indigent health care cost and increased cost of chemicals used by Mosquito Control.
- 3) Capital Outlay increased by \$4,287,960 or 65.03% as a result of construction of a new 48 bed Juvenile Detention facility and construction of the Southeast Texas Entertainment Complex.
- 4) Debt Service Principal increased by \$265,000 or 11.02% as a result of the payoff of the 1990 General Obligation bond and the 1995 Tax Anticipation Note.
- 5) Operation Transfers Out increased by \$1,648,636 or 28.45% as a result of funding Courthouse Renovations and non-bond expenditures of the Southeast Texas Entertainment Complex.

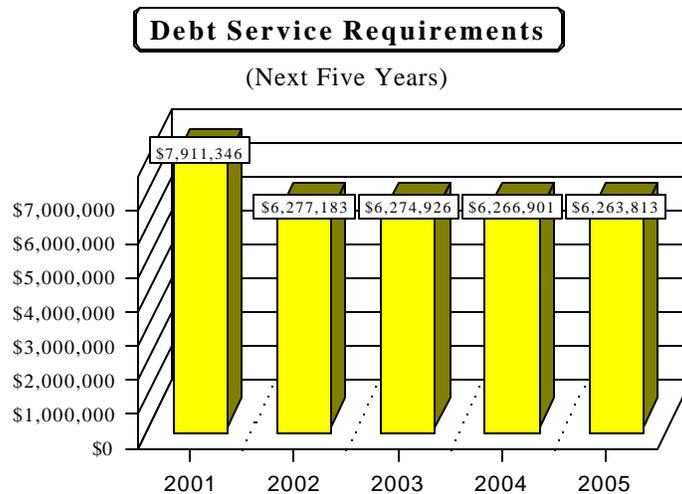
**Capital Projects.** The County maintains an ongoing capital improvement program. General government capital improvements have been funded by general obligation bond proceeds and are accounted for in the Capital Projects Funds. When projects are completed, they are recorded as additions in the General Fixed Assets Account Group. Capital improvements for the Airport are considered **Proprietary** and are accounted for in the Airport Enterprise Fund.

The County expended a total of \$7,191,638 in 1999-2000 for a variety of capital project improvements. As of September 30, 2000, the ending fund balance reserved for capital projects was \$67,296,877.

**Enterprise Operations.** The County's enterprise endeavor is the operation of the Southeast Texas Regional Airport. A summary of the operation is listed below.

	1999-2000	1998-99
Operating Revenues	\$ 2,154,500	\$ 2,277,803
Operating Expenditures	3,536,384	3,135,186
Operating Loss	(1,381,884)	(857,383)
Nonoperating Revenues	5,117	22,854
Net Loss	(1,376,767)	(834,529)

**Debt Administration.** At September 30, 2000, the County had debt issues outstanding of \$76,385,000. Bond rating agencies, Moody's and Standard and Poor's rated the County's most recent bond issue "Aa" and "A+" respectively.



**Risk Management.** The County has established three internal service funds (Health Insurance, Liability, and Workers= Compensation) to insure itself against losses normally covered by insurance. The Health Insurance Fund is used to accumulate employer and employee contributions, and pay health, dental, and prescription drug claims. Contributions and interest income totaled \$9,782,295 while expenditures totaled \$8,290,596. The purpose of the Liability Fund is to account for the transfers made to cover property damage and personal liability claims. The Workers' Compensation Fund was established to better manage and monitor workers' compensation claims. Contributions from employer and interest on investments totaled \$582,812, while expenditures totaled \$546,740.

**Fiduciary Funds,** are used to account for assets held on behalf of outsiders, including other governments, or other funds within the County.

**Cash Management.** The County earned interest revenue of \$5,545,863 on all investments including those of the proprietary funds for the fiscal year ended September 30, 2000. The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were either insured by federal depository insurance or collateralized. All collateral on deposits was held either by a financial institution or its agent in the County's name.

### **Other Information**

**Independent Audit.** An annual audit of the accounting records of the County is made by independent certified public accountants. The accounting firm of Charles E. Reed & Associates, P.C., CPA's was selected by the County Commissioners to perform the current audit. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the **financial section** of this report.

**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County, Texas for its comprehensive annual financial report (CAFR) for the fiscal years ended September 30, 1999. This was the third consecutive year that the government has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

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

**Acknowledgments.** The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. I express my sincere appreciation to all the members of this office who contributed to its preparation. Also, I express my appreciation and thanks to the members of the Commissioners Court, their staff, and all other County officials and employees who have given their support in planning and conducting the financial operations of Jefferson County, Texas in a responsible manner.

Patrick Swain, C.P.A.  
County Auditor  
Jefferson County, Texas

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson County,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1999

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

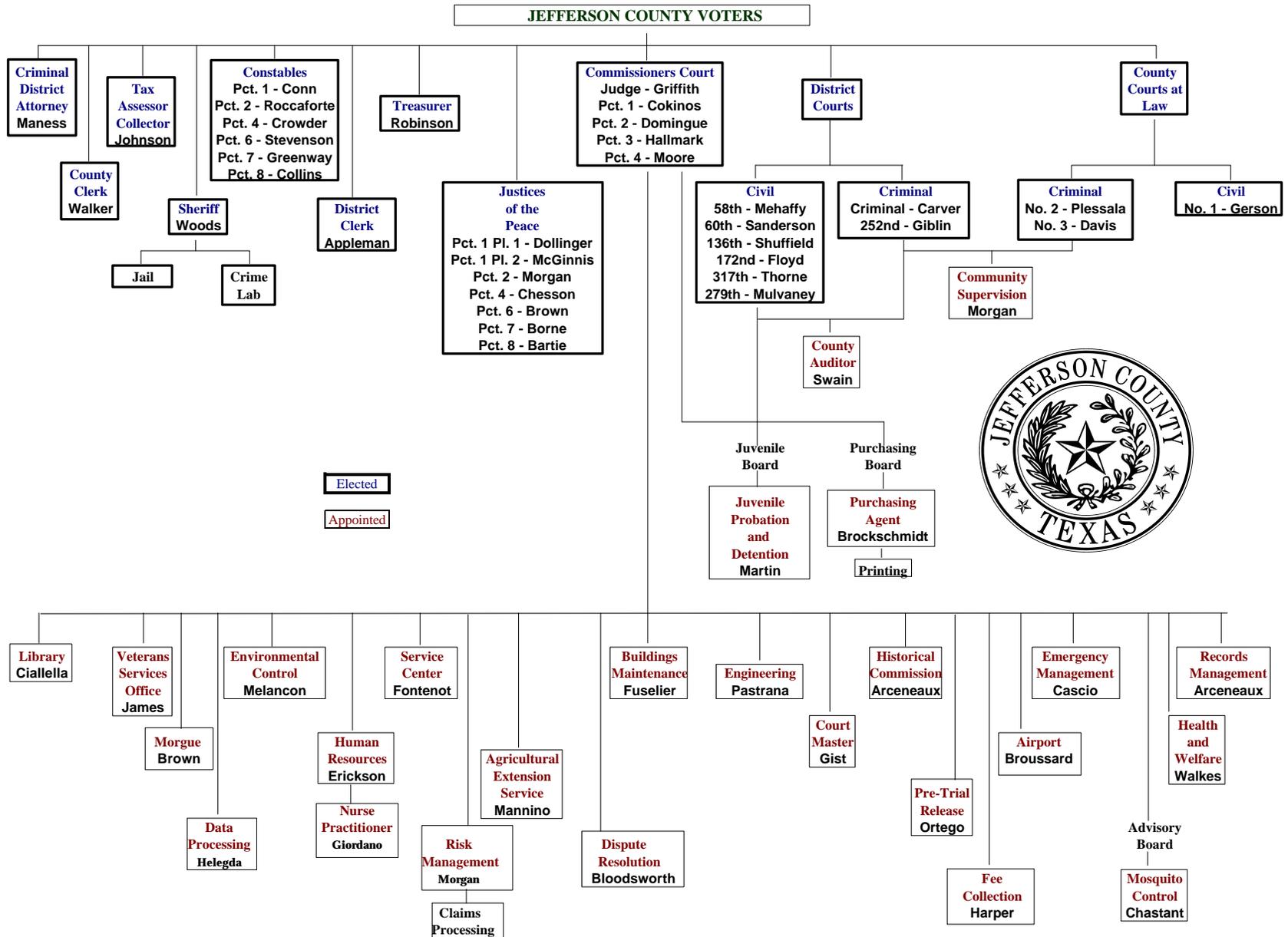


*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director

# ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2000



## **ELECTED OFFICIALS**

As of September 30, 2000

### **COMMISSIONERS' COURT**

County Judge	Carl Griffith
Commissioner Pct. 1	Jimmie Cokinos
Commissioner Pct. 2	Mark Domingue
Commissioner Pct. 3	Waymon Hallmark
Commissioner Pct. 4	Edward Moore

### **SHERIFF**

Mitch Woods

### **TAX ASSESSOR - COLLECTOR**

Miriam Johnson

### **DISTRICT CLERK**

John Appleman

### **COUNTY CLERK**

Sandy Walker

### **COUNTY TREASURER**

Linda Robinson

### **JUSTICES OF THE PEACE**

J.P. Pct. 1 Pl. 1	Kenneth Dollinger
J.P. Pct. 1 Pl. 2	Vi McGinnis
J.P. Pct. 2	Robert Morgan
J.P. Pct. 4	Ray Chesson
J.P. Pct. 6	Paul Brown
J.P. Pct. 7	John Borne
J.P. Pct. 8	Thurman Bartie

### **CONSTABLES**

Constable Pct. 1	Charles Conn
Constable Pct. 2	Leonard Roccaforte
Constable Pct. 4	Brandon Crowder
Constable Pct. 6	Joe Stevenson
Constable Pct. 7	Jeff Greenway
Constable Pct. 8	Eddie Collins

### **COUNTY COURTS AT LAW**

Judge, County Court at Law No. 1	Al Gerson
Judge, County Court at Law No. 2	Harold Plessala
Judge, County Court at Law No. 3	John Davis

### **DISTRICT JUDGES**

Criminal Court	Charles Carver
252nd District Court	Leonard Giblin
58th District Court	James Mehaffy
60th District Court	Gary Sanderson
136th District Court	Milton Shuffield
172nd District Court	Donald Floyd
317th District Court	Larry Thorne
279th District Court	Thomas Mulvaney

### **DISTRICT ATTORNEY**

Tom Maness

## **APPOINTED OFFICIALS**

As of September 30, 2000

Agricultural Extension Service	Vince Mannino
Airport	Byron Broussard
Auditor	Patrick Swain
Auto Service Center	David Fontenot
Buildings Maintenance	Harry Fuselier
Community Supervision	Montie Morgan
Court Master	Larry Gist
Data Processing	Paul Helegda
Dispute Resolution Center	Cindy Bloodsworth
Emergency Management	John Cascio
Engineering	Jose Pastrana
Environmental Control	Michael Melancon
Fee Collections	Tanya Harper
Health and Welfare	Dr. Cecil Walkes
Human Resources	Cary Erickson
Juvenile Probation & Detention	James Martin
Library	Emil Ciallella
Mosquito Control	Lee Chastant
Morgue	Dr. Tommy Brown
Nurse Practitioner	Virginia Giordano
Pre-Trial Release	Russell Ortego
Purchasing Agent\Printing	Alice Brockschmidt
Risk Management\Claims Processing	Shannon Morgan
Veterans Services Office	Richard James

FINANCIAL  
SECTION



**CHARLES E. REED & ASSOCIATES**  
A PROFESSIONAL CORPORATION

**Certified Public Accountants & Consultants**  
3636 Professional Drive • Port Arthur, Texas 77642  
(409) 983-3277 • Fax (409) 983-3270  
Email: reedcpas@pernet.net

Charles E. Reed, CPA • Chuck Reed, CPA • Dzung A. Pham, CPA  
Sabrina H. Vrooman, CPA • Sherry J. Meador, CPA

Members  
American Institute of  
Certified Public Accountants  
Texas Society of Certified  
Public Accountants  
AICPA Private Companies  
Practice Section

March 9, 2001

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Carl Griffith, County Judge  
and Members of the Commissioners' Court  
Jefferson County, Texas

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

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, issued by the Comptroller General of the United States. Those standards and OMB-133 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 the 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 the County as of September 30, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.



**1st GLOBAL CAPITAL Corp.**

**Financial Services - Chuck Reed, CPA**

Securities Offered Through 1st Global Capital Corp. - Member NASD, SIPC  
8150 North Central Expressway, Suite M-1000 - Dallas, TX 75205 - 1-800-959-8440

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2001, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and the accompanying financial information listed as schedules 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 the County. 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.

The Statistical Section as listed in the table of contents has not been audited by us, and, accordingly, we express no opinion on such information.

*Charles E. Reed & Associates, P.C. CPAs*

CHARLES E. REED & ASSOCIATES, P.C.  
Certified Public Accountants & Consultants

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

**JEFFERSON COUNTY, TEXAS**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**SEPTEMBER 30, 2000**  
(With comparative totals for September 30, 1999)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE
<b><u>ASSETS AND OTHER DEBITS</u></b>				
<b>ASSETS:</b>				
CASH AND INVESTMENTS	\$ 22,353,438	5,216,516	67,901,768	2,294,597
ACCOUNTS RECEIVABLE, Net	391,155	39,859	103	-
INTEREST RECEIVABLE	176,418	29,405	524,456	17,982
DELINQUENT TAXES RECEIVABLE, Net	2,160,766	-	-	216,327
PENALTY AND INTEREST RECEIVABLE, Net	1,379,081	-	-	138,067
DUE FROM OTHER FUNDS	3,136,629	299,095	-	31,801
DUE FROM OTHER GOVERNMENTAL ENTITIES	1,430,470	853,415	-	-
INVENTORY, At Cost	491,079	-	-	-
PREPAID ITEMS	23,938	4,644	-	-
FIXED ASSETS, Net, where applicable, of Accumulated Depreciation	-	-	-	-
<b>OTHER DEBITS:</b>				
AMOUNTS AVAILABLE IN DEBT SERVICE FUNDS	-	-	-	-
AMOUNTS TO BE PROVIDED FOR: RETIREMENT OF CAPITAL LEASES	-	-	-	-
RETIREMENT OF GENERAL LONG-TERM DEBT AND OTHER LIABILITIES	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 31,542,974</b>	<b>6,442,934</b>	<b>68,426,327</b>	<b>2,698,774</b>

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

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (Memorandum Only)	
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG- TERM DEBT	2000	1999
-	6,992,266	20,668,002	-	-	125,426,587	75,985,441
235,054	938,405	9,078	-	-	1,613,654	789,307
-	53,390	-	-	-	801,651	294,456
-	-	-	-	-	2,377,093	2,498,899
-	-	-	-	-	1,517,148	1,611,400
-	-	105,557	-	-	3,573,082	2,752,805
13,015	6,332	1,192,970	-	-	3,496,202	3,019,098
43,287	-	55,277	-	-	589,643	620,661
683	-	-	-	-	29,265	31,159
18,267,897	-	-	121,956,261	-	140,224,158	131,434,770
-	-	-	-	2,356,619	2,356,619	1,887,549
-	-	-	-	831,697	831,697	1,143,050
-	-	-	-	81,476,845	81,476,845	28,736,520
<u>18,559,936</u>	<u>7,990,393</u>	<u>22,030,884</u>	<u>121,956,261</u>	<u>84,665,161</u>	<u>364,313,644</u>	<u>250,805,115</u>

[CONTINUED]

**JEFFERSON COUNTY, TEXAS**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**SEPTEMBER 30, 2000**  
(With comparative totals for September 30, 1999)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$ 3,210,990	811,903	1,129,450	-
CLAIMS LIABILITY	-	-	-	-
COMPENSATED ABSENCES PAYABLE	416,275	-	-	-
DEFERRED REVENUES	3,420,290	727,225	-	342,155
DUE TO OTHER FUNDS	5,385	567,054	-	-
DUE TO OTHER GOVERNMENTAL ENTITIES	360	-	-	-
OTHER PAYABLES	-	-	-	-
CUSTOMER DEPOSITS	10,000	-	-	-
COMPENSATED ABSENCES, Non-current	-	-	-	-
CAPITAL LEASE PAYABLE	-	-	-	-
BONDS PAYABLE	-	-	-	-
	7,063,300	2,106,182	1,129,450	342,155
<b>TOTAL LIABILITIES</b>				
 <b><u>EQUITY AND OTHER CREDITS</u></b>				
CONTRIBUTED CAPITAL (net of depreciation)	-	-	-	-
INVESTMENTS IN GENERAL FIXED ASSETS	-	-	-	-
RETAINED EARNINGS:				
UNRESERVED	-	-	-	-
FUND BALANCES:				
RESERVED FOR INVENTORY	491,079	-	-	-
RESERVED FOR DEBT SERVICE	-	-	-	2,356,619
RESERVED FOR CAPITAL PROJECTS	-	-	67,296,877	-
RESERVED FOR PREPAID ITEMS	23,938	4,644	-	-
UNRESERVED	23,964,657	4,332,108	-	-
	24,479,674	4,336,752	67,296,877	2,356,619
<b>TOTAL EQUITY AND OTHER CREDITS</b>				
 <b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>				
	\$ 31,542,974	6,442,934	68,426,327	2,698,774

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

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (Memorandum Only)	
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG- TERM DEBT	2000	1999
175,754	-	15,877,464	-	-	21,205,561	21,573,640
-	1,867,242	-	-	-	1,867,242	2,763,262
21,187	-	-	-	-	437,462	844,781
-	-	-	-	-	4,489,670	4,787,207
483,885	-	2,516,758	-	-	3,573,082	2,752,805
-	-	3,165,635	-	-	3,165,995	2,837,187
-	-	471,027	-	-	471,027	370,537
28,023	-	-	-	-	38,023	38,619
210,874	-	-	-	7,448,464	7,659,338	6,684,903
-	-	-	-	831,697	831,697	1,143,050
-	-	-	-	76,385,000	76,385,000	24,055,000
<u>919,723</u>	<u>1,867,242</u>	<u>22,030,884</u>	<u>-</u>	<u>84,665,161</u>	<u>120,124,097</u>	<u>67,850,991</u>
14,232,508	-	-	-	-	14,232,508	14,979,692
-	-	-	121,956,261	-	121,956,261	112,684,296
3,407,705	6,123,151	-	-	-	9,530,856	8,536,655
-	-	-	-	-	491,079	583,496
-	-	-	-	-	2,356,619	1,930,737
-	-	-	-	-	67,296,877	15,570,544
-	-	-	-	-	28,582	30,476
-	-	-	-	-	28,296,765	28,638,228
<u>17,640,213</u>	<u>6,123,151</u>	<u>-</u>	<u>121,956,261</u>	<u>-</u>	<u>244,189,547</u>	<u>182,954,124</u>
<u>18,559,936</u>	<u>7,990,393</u>	<u>22,030,884</u>	<u>121,956,261</u>	<u>84,665,161</u>	<u>364,313,644</u>	<u>250,805,115</u>

**JEFFERSON COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for the fiscal year ended September 30, 1999)**

	<b>GOVERNMENTAL FUND TYPES</b>			
	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>CAPITAL PROJECTS</b>	<b>DEBT SERVICE</b>
<b>REVENUES:</b>				
TAXES				
PROPERTY	\$ 38,878,809	5,112	-	3,740,351
SALES TAX	13,860,790	-	-	-
FEEES	7,680,518	3,051,045	-	-
LICENSES	487,024	-	-	-
SALES, RENTALS, AND SERVICES	4,727,874	-	-	-
INTERGOVERNMENTAL	640,984	-	-	-
FINES AND FORFEITURES	2,419,621	945,619	-	-
GRANTS AND RECEIPTS - OTHER				
GOVERNMENTS	-	8,127,981	250,390	-
INTEREST	1,515,469	338,420	2,818,338	511,083
MISCELLANEOUS	10,505	3,287	-	-
CONTRIBUTIONS AND DONATIONS	260	15,445	-	-
	<u>70,221,854</u>	<u>12,486,909</u>	<u>3,068,728</u>	<u>4,251,434</u>
<b>EXPENDITURES:</b>				
CURRENT:				
GENERAL GOVERNMENT	11,401,626	225,131	-	-
JUDICIAL AND LAW ENFORCEMENT	38,797,554	10,745,627	-	-
EDUCATION AND RECREATION	511,909	4,189	-	-
HEALTH AND WELFARE	5,977,885	202,545	-	-
CONTRACT SERVICES	-	9,684	-	-
MAINTENANCE - EQUIPMENT AND STRUCTURES	9,470,875	71,470	-	-
CAPITAL OUTLAY	2,388,895	1,301,346	7,191,638	-
DEBT SERVICE:				
PRINCIPAL	-	-	-	2,670,000
INTEREST AND COMMISSION	-	-	-	1,112,364
	<u>68,548,744</u>	<u>12,559,992</u>	<u>7,191,638</u>	<u>3,782,364</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,673,110</u>	<u>(73,083)</u>	<u>(4,122,910)</u>	<u>469,070</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
PROCEEDS FROM BOND SALE	-	-	53,795,969	-
CAPITAL LEASE OBLIGATIONS	-	-	-	-
OPERATING TRANSFERS IN	-	604,974	6,807,739	-
OPERATING TRANSFERS OUT	(2,616,142)	(196,731)	(4,629,840)	-
	<u>(2,616,142)</u>	<u>408,243</u>	<u>55,973,868</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>(943,032)</u>	<u>335,160</u>	<u>51,850,958</u>	<u>469,070</u>
FUND BALANCES, OCTOBER 1	25,422,706	3,997,307	15,445,919	1,887,549
PRIOR PERIOD ADJUSTMENT	-	4,285	-	-
FUND BALANCES, OCTOBER 1 (RESTATEd)	25,422,706	4,001,592	15,445,919	1,887,549
RESIDUAL EQUITY TRANSFERS	-	-	-	-
FUND BALANCES, SEPTEMBER 30	<u>\$ 24,479,674</u>	<u>4,336,752</u>	<u>67,296,877</u>	<u>2,356,619</u>

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

## EXHIBIT 2

<b>TOTALS</b>	
<b>(Memorandum Only)</b>	
<b>2000</b>	<b>RESTATED 1999</b>
42,624,272	42,347,242
13,860,790	13,502,676
10,731,563	10,679,407
487,024	450,865
4,727,874	7,563,814
640,984	707,981
3,365,240	2,922,403
8,378,371	8,408,841
5,183,310	2,638,316
13,792	21,229
15,705	13,034
<u>90,028,925</u>	<u>89,255,808</u>
11,626,757	10,348,142
49,543,181	47,441,074
516,098	513,718
6,180,430	5,199,497
9,684	39,053
9,542,345	8,698,584
10,881,879	6,594,022
2,670,000	2,405,000
1,112,364	1,067,213
<u>92,082,738</u>	<u>82,306,303</u>
<u>(2,053,813)</u>	<u>6,949,505</u>
53,795,969	5,860,270
-	392,528
7,412,713	5,794,077
<u>(7,442,713)</u>	<u>(5,824,077)</u>
<u>53,765,969</u>	<u>6,222,798</u>
51,712,156	13,172,303
46,753,481	33,597,673
4,285	(16,495)
46,757,766	33,581,178
-	-
<u>98,469,922</u>	<u>46,753,481</u>

**JEFFERSON COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**ACTUAL AND BUDGET (GAAP) - GENERAL AND DEBT SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<b>GENERAL FUND</b>		
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
TAXES:			
PROPERTY	\$ 38,878,809	37,624,454	1,254,355
SALES TAX	13,860,790	13,350,000	510,790
FEES	7,680,518	6,898,786	781,732
LICENSE	487,024	466,510	20,514
SALES, RENTALS, AND SERVICES	4,727,874	3,438,571	1,289,303
INTERGOVERNMENTAL	640,984	341,898	299,086
FINES AND FORFEITURES	2,419,621	1,683,083	736,538
INTEREST	1,515,469	1,100,000	415,469
MISCELLANEOUS	10,505	15,200	(4,695)
CONTRIBUTIONS	260	100	160
<b>TOTAL REVENUES</b>	<b>70,221,854</b>	<b>64,918,602</b>	<b>5,303,252</b>
<b>EXPENDITURES:</b>			
CURRENT:			
GENERAL GOVERNMENT	11,401,626	12,545,407	1,143,781
JUDICIAL AND LAW ENFORCEMENT	38,797,554	39,571,503	773,949
EDUCATION AND RECREATION	511,909	584,788	72,879
HEALTH AND WELFARE	5,977,885	6,196,498	218,613
MAINTENANCE - EQUIPMENT AND STRUCTURES	9,470,875	10,762,282	1,291,407
CAPITAL OUTLAY	2,388,895	2,888,165	499,270
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND COMMISSIONS	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>68,548,744</b>	<b>72,548,643</b>	<b>3,999,899</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,673,110</b>	<b>(7,630,041)</b>	<b>9,303,151</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
CAPITAL LEASE OBLIGATIONS	-	-	-
OPERATING TRANSFERS IN	-	-	-
OPERATING TRANSFERS OUT	(2,616,142)	(3,236,169)	620,027
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,616,142)</b>	<b>(3,236,169)</b>	<b>620,027</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)</b>	<b>(943,032)</b>	<b>(10,866,210)</b>	<b>9,923,178</b>
FUND BALANCES, OCTOBER 1	25,422,706	25,422,706	-
RESIDUAL EQUITY TRANSFER	-	-	-
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 24,479,674</b>	<b>14,556,496</b>	<b>9,923,178</b>

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

<b>DEBT SERVICE FUND</b>		
<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
3,740,351	3,766,830	(26,479)
-	-	-
-	-	-
-	-	-
-	-	-
511,083	-	511,083
-	-	-
-	-	-
<u>4,251,434</u>	<u>3,766,830</u>	<u>484,604</u>
-	-	-
-	-	-
-	-	-
-	-	-
2,670,000	2,670,000	-
<u>1,112,364</u>	<u>1,115,483</u>	<u>3,119</u>
<u>3,782,364</u>	<u>3,785,483</u>	<u>3,119</u>
<u>469,070</u>	<u>(18,653)</u>	<u>487,723</u>
-	-	-
-	-	-
-	-	-
-	-	-
469,070	(18,653)	487,723
1,887,549	1,887,549	-
-	-	-
<u>2,356,619</u>	<u>1,868,896</u>	<u>487,723</u>

**JEFFERSON COUNTY, TEXAS**  
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**FUND EQUITY - ALL PROPRIETARY FUND TYPES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for the fiscal year ended September 30, 1999)**

	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>TOTALS</b>	
			<b>(Memorandum Only)</b>	
			<b>2000</b>	<b>1999</b>
<b>OPERATING REVENUES:</b>				
CHARGES FOR SERVICES	\$ 2,154,500	10,114,712	12,269,212	10,735,195
<b>OPERATING EXPENSES:</b>				
COST OF SALES AND SERVICES	2,585,093	8,876,731	11,461,824	11,310,981
DEPRECIATION	951,291	-	951,291	855,042
TOTAL OPERATING EXPENSES	3,536,384	8,876,731	12,413,115	12,166,023
OPERATING INCOME (LOSS)	(1,381,884)	1,237,981	(143,903)	(1,430,828)
<b>NONOPERATING REVENUES (EXPENSES):</b>				
(LOSS) ON DISPOSAL OF EQUIPMENT	(1,633)	-	(1,633)	-
INTEREST	6,750	355,803	362,553	389,903
TOTAL NONOPERATING REVENUES (EXPENSES)	5,117	355,803	360,920	389,903
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,376,767)	1,593,784	217,017	(1,040,925)
<b>TRANSFER FROM OTHER FUNDS:</b>				
GENERAL FUND	-	30,000	30,000	30,000
NET INCOME (LOSS)	(1,376,767)	1,623,784	247,017	(1,010,925)
ADD: DEPRECIATION ON CONTRIBUTED ASSETS	747,184	-	747,184	670,911
INCREASE (DECREASE) IN RETAINED EARNINGS	(629,583)	1,623,784	994,201	(340,014)
RETAINED EARNINGS, OCTOBER 1	4,037,288	4,499,367	8,536,655	8,876,669
RETAINED EARNINGS, SEPTEMBER 30	3,407,705	6,123,151	9,530,856	8,536,655
CONTRIBUTED CAPITAL, OCTOBER 1	14,979,692	-	14,979,692	13,723,104
ADD: CAPITAL CONTRIBUTIONS	-	-	-	1,927,499
LESS: DEPRECIATION ON CONTRIBUTED ASSETS	(747,184)	-	(747,184)	(670,911)
CONTRIBUTED CAPITAL, SEPTEMBER 30	14,232,508	-	14,232,508	14,979,692
FUND EQUITY, SEPTEMBER 30	\$ 17,640,213	6,123,151	23,763,364	23,516,347

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

**JEFFERSON COUNTY, TEXAS**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for the fiscal year ended September 30, 1999)**

	ENTERPRISE	INTERNAL SERVICE	TOTALS (Memorandum only)	
			2000	RESTATED 1999
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
OPERATING LOSS	\$ (1,381,884)	1,237,981	(143,903)	(1,430,828)
ADJUSTMENTS TO RECONCILE NET OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION	951,291	-	951,291	855,042
(INCREASE) DECREASE IN ACCOUNTS RECEIVABLE	(10,345)	(698,135)	(708,480)	47,633
DECREASE IN DUE FROM OTHER FUNDS	-	-	-	195,000
DECREASE IN DUE FROM OTHER GOVERNMENTAL ENTITIES	-	29,860	29,860	546,487
DECREASE IN RESTRICTED INVESTMENTS	-	-	-	123,705
DECREASE IN PREPAID ITEMS	-	-	-	54
INCREASE IN INVENTORY	(6,122)	-	(6,122)	(12,712)
DECREASE IN ACCOUNTS PAYABLE	(73,814)	-	(73,814)	(48,799)
DECREASE IN CLAIMS LIABILITY	-	(896,020)	(896,020)	(203,705)
(DECREASE) IN DUE TO OTHER FUNDS	483,885	-	483,885	(33,844)
INCREASE (DECREASE) IN OTHER LIABILITIES	20,084	-	20,084	(17,008)
DECREASE IN CUSTOMER DEPOSITS	(596)	-	(596)	(5,060)
TOTAL ADJUSTMENTS	1,364,383	(1,564,295)	(199,912)	1,446,793
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(17,501)	(326,314)	(343,815)	15,965
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
TRANSFERS FROM OTHER FUNDS	-	30,000	30,000	30,000
NET CASH PROVIDED FROM NONCAPITAL FINANCING ACTIVITIES	-	30,000	30,000	30,000
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
PAYMENTS FOR CAPITAL ACQUISITIONS AND CONSTRUCTION	(470,347)	-	(470,347)	(3,124,029)
RECEIPTS FROM GRANTS	-	-	-	1,927,499
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(470,347)	-	(470,347)	(1,196,530)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
RECEIPTS OF INTEREST	8,153	338,060	346,213	384,746
NET CASH PROVIDED FROM INVESTING ACTIVITIES	8,153	338,060	346,213	384,746
NET CASH INCREASE (DECREASE) FOR THE YEAR	(479,695)	41,746	(437,949)	(765,819)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	479,695	6,950,520	7,430,215	8,196,034
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ -	6,992,266	6,992,266	7,430,215

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



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies**

The financial statements of Jefferson County, Texas (County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

**A. Reporting Entity**

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by Commissioners Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services, which include public safety, administration of justice, health and human services, recreation services, public improvements, and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, The Financial Reporting Entity, which supersedes all previous pronouncements issued by GASB and the National Council of Governmental Accounting (NCGA) for defining the reporting entity.

In accordance with GASB Statement 14, a financial reporting entity consists of the primary government and its components units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 14.

**Excluded from the reporting entity:**

The following agencies were considered in the determination of component units of the County's financial reporting entity. It was determined that these entities should not be included as component units of the primary government: Jefferson County Navigation District, Drainage District #3, Drainage District #6, Drainage District #7, Foreign Trade Zone, Pleasure Island Park Board, Jefferson County Health Facilities Development Corporation, Jefferson County Housing Finance Corporation, and Jefferson County Industrial Development Corporation.

**B. Basis of Presentation - Fund Accounting**

The County uses funds and account groups to report its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies (continued)**

A fund is a separate accounting entity with a set of self-balancing accounts. An account group, on the other hand, is a financial reporting mechanism designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available resources (General Fixed Assets and General Long-Term Debt). Funds are classified into three primary categories: **Governmental**, **Proprietary**, and **Fiduciary**. Each category, in turn, is further divided into separate fund types.

**Governmental Funds** are used to account for the majority of the County's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The General Fund is used to account for all activities of the County not accounted for in any other fund.

**Proprietary Funds** are used to account for activities similar to those found in the private sector, where the determination of net income is necessary and/or useful to sound financial management. Goods and services from such activities are provided either to the public (Enterprise Fund) or financed through charges to users or other departments or agencies primarily within the County (Internal Service Funds) on a cost reimbursement basis.

**Fiduciary Funds** are used to account for assets held on behalf of outsiders, including other governments, or other funds within the County. Agency funds are used to account for assets that the County holds on behalf of others as their agent.

**C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

The basis of accounting is the method by which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The County uses the modified accrual basis of accounting in all governmental fund types and agency funds. Under this basis of accounting, revenues are recognized when they become measurable and available. **Measurable** means the amount of the transaction can be determined and **Available** means collected within the



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies (continued)**

current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

Expenditures are recognized when the related fund liability is incurred, if measurable, except for expenditures for debt service, and other long-term obligations, which are recognized when paid.

Those revenues susceptible to accrual are property taxes, franchise taxes, sales tax, licenses, interest revenue, and charges for services. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types. Under this method revenues are recorded when earned and expenses are recognized when they are incurred.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the *measurable* and *available* criteria for recognition within the current period. In subsequent periods when both requirements for revenue recognition are met, the liability for deferred revenue is removed from the combined balance sheet and the revenue recognized.

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, all proprietary funds will continue to follow Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989. The County has elected not to follow FASB pronouncements issued after that date.

**D. Budgets**

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

- C Department annual budget requests are submitted by the Department or Agency Head to the County Auditor during the third quarter of the fiscal year for the upcoming fiscal year to begin September 30.
- C The County Auditor prepares an estimate of available resources for the upcoming fiscal year.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies (continued)**

- C The County Auditor prepares the proposed annual operating budget to be presented to the Commissioners Court for their consideration. The budget represents the financial plan for the new fiscal year.
  
- C Public hearings are held on the proposed budget.
  
- C The Commissioners Court must adopt an annual operating budget by a majority vote of the Commissioner Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations.
  
- C The department is the legal level of budgetary control. Commissioners Court approval is necessary to transfer appropriations between departments. For the year ending September 30, 2000, Commissioners Court approved \$1,345,511 in budget transfers. Transfers may not increase the total budget.
  
- C Annual budgets are legally adopted for the General Fund, Debt Service Funds and the Enterprise Fund. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis.
  
- C Appropriations lapse at year-end for all budgeted funds.
  
- C Budgets are prepared on a basis consistent with GAAP.

**E. Cash and Investments**

Cash and investments include amounts in demand deposits as well as certificates of deposit, treasury bonds, and cash management account.

State statute authorizes the County to invest in obligations of the U.S. Treasury and Federal Agencies, commercial paper, corporate bonds and repurchase agreements.

Certificates of deposit are reported at carrying amount, which reasonably estimates fair value. Investments in U.S. Federal Agencies, which are all short term, are reported at cost, which approximates fair value. Additional disclosures are also presented in Note 2.

**F. Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**Note 1 - Summary of Significant Accounting Policies (continued)**

expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed. All encumbrances are liquidated at fiscal year end.

**G. Interfund Receivables and Payables**

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts. These receivables and payables are classified as **Due from other funds** and **Due to other funds** on the balance sheet.

**H. Inventories**

Inventories are valued at cost, which approximates market, using the **first-in/first-out** method. The cost of governmental fund type inventories are recorded as expenditures when consumed rather than when they are purchased (consumption method). Reported inventories in the governmental funds are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets.

**I. Restricted Assets**

Funds set aside for insurance deposits in the internal service funds are classified as restricted assets since their use is limited by contractual obligations.

**J. Fixed Assets**

General fixed assets are not capitalized in the governmental funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. For proprietary funds, assets are capitalized and reported in the funds that acquire or construct them. All purchased fixed assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value when they are received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the useful lives of the related fixed assets, as applicable.

Public domain (**infrastructure**) general fixed assets such as roads, bridges, and runways are capitalized, as these assets are immovable and of value to the County. Assets in the general fixed asset account group are not depreciated. Depreciation of buildings, equipment, and vehicles in the proprietary fund types is computed using the straight-line method for 20 to 35 years, 5 to 15 years and 5 years, respectively.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies (continued)**

**K. Post-Employment Health Care Benefits**

In accordance with County regulations, the following post-employment health care benefits are available:

Retiree Benefits-

In addition to the pension benefits described in Note 8, the County provides post-retirement health care benefits to all employees who retired on or after April 9, 1990. Effective January 1, 1997, Commissioners-Court adopted the following policy detailing eligibility requirements for participation in this benefit:

- A) the employee must have at least eight years of credited service with the Texas County and District Retirement System (TCDRS) and have attained the age of sixty; or
- B) the employee must have at least thirty years of credited service with TCDRS; or
- C) the employee's age combined with his years of credited service with TCDRS (each rounded down to whole years) is at least seventy-five.

The employee's spouse is eligible for County paid health insurance benefits following the employee's retirement if:

- A) the employee met the above requirements A, B, or C: and,
- B) the employee's spouse has at least attained the age of fifty-seven.

If the employee's spouse is younger than the age of fifty-seven, the spouse may be covered under the County's health insurance program by paying the same spouse dependent premium as regular County employees. When the spouse reaches age fifty-seven, he/she will then be eligible for County-paid insurance.

If an employee retired from the County prior to April 9, 1990 and returned to County employment, he/she is eligible for County-paid health insurance upon retirement if:

- A) at the time of retirement the employee meets the above mentioned requirements; and,
- B) the employee returned to County employment for a period of at least two years of continuous service.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies (continued)**

The County pays 100 percent of health insurance premiums for those retirees and their spouses that qualify. The cost is recognized as an expenditure when the premium is paid each month. In 2000 those costs totaled \$687,921 (net of participant contributions). At September 30, 2000, two hundred seventeen participants are eligible to receive benefits.

**COBRA Benefits-**

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured on or before the tenth day of the month for the actual month covered. This program is offered for a duration of 18 months after the termination date.

**L. Compensated Absences**

Vested or accumulated sick leave, compensatory time and vacation leave that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated sick leave, compensatory time and vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditures are recorded for these amounts. Vested or accumulated sick leave, compensatory time and vacation leave of proprietary funds are recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Governmental Accounting Standards Board (GASB) No. 16, Accounting for Compensated Absences, no liability is recorded for nonvested accumulation rights to receive sick pay benefits.

**M. Long-term Liabilities**

Long-term liabilities that will be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The general long-term debt is secured by the general credit and taxing powers of the County. Long-term liabilities of all proprietary funds consist of liabilities directly related to, and expected to be paid entirely by the proprietary funds. These liabilities are included in the accounts of such funds.

**N. Fund Equity**

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds. Reserves represent those portions of fund equity not appropriated for expenditure or legally segregated for a specific future use.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 1 - Summary of Significant Accounting Policies (continued)**

**O. Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**P. Memorandum Only - Total Columns**

Total columns on the general-purpose financial 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, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made to this data.

**Q. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**R. Statement of Cash Flows**

For purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Restricted assets are not included as cash equivalent for cash flow purposes as these investments are not highly liquid and mature after three months from September 30, 2000.

**Note 2 - Cash and Investments**

The County's demand deposits and savings accounts issued by the County's depositories were adequately collateralized by either the Federal Depository Insurance Corporation or by collateral (pledged securities) in the County depository's name and pledged to the County, at September 30, 2000.

**Note 2 - Cash and Investments (continued)**



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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Texas Statute and the County's Investment Policy authorizes the County to invest in U. S. Treasury Bills, Notes and Bonds which are backed by the full faith and credit of the United States Government, U. S. Government agency securities and insured time deposits issued by banks domiciled in the State of Texas.

The County pools most of its cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balances in the pooled cash accounts and other checking accounts are available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities.

The deposits made by the County are classified as to risk by the three categories described below:

- Category A Insured or collateralized, with securities held by the County or its agent in the County's name.
- Category B Collateralized, with securities held by the counter party's trust department or agent in the County's name.
- Category C Uncollateralized.

Investments made by the County are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below:

- Category 1 Insured or registered, with securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counter party's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counter parties, or by its trust department or agent but not in the County's name

Cash and investments at September 30, 2000 are shown below:

<u>Unrestricted:</u>	
Investments	\$109,152,000
Cash in Banks	16,234,859
Cash on Hand	39,728
Total Cash and Investments	<u><u>\$125,426,587</u></u>



JEFFERSON COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2000

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**Note 2 - Cash and Investments (continued)**

	Category			Carrying Value at Cost, Which Approximates Fair Value
	A	B	C	
Cash and Certificates of Deposit	\$ 16,234,859	-	-	\$ 16,234,859

	Category			Carrying Value at Cost, Which Approximates Fair Value
	1	2	3	
U.S. Federal Agencies	\$ 109,152,000	-	-	\$ 109,152,000

**Note 3 - Receivables and Allowance for Doubtful Accounts**

Property taxes are levied by Commissioners= Court on October 1 on property values assessed as of January 1 of the same year. The tax levy is billed as soon after October 1 as possible. On February 1 of the following calendar year the bill becomes delinquent and penalty and interest is assessed by the County. The County Commissioners issue a tax levy for the County's General and Debt Service Funds. The levy and collections are restricted to the funds they are allocated for. The delinquent tax receivable, and penalty and interest receivables represent the past twenty years of uncollected tax levies. The allowance for uncollectible was set at thirty percent of the gross tax receivable and fifty percent on penalty and interest as of September 30, 2000. The allowance has been recorded for property taxes, which are estimated to be uncollectible as required by generally accepted accounting principles. The following schedule summarizes the delinquent taxes receivable as of September 30, 2000.

Rate/\$100 Appraisal Value	\$ .365
Taxes Receivable, September 30, 2000	\$3,395,847
Allowance For Doubtful Accounts	(1,018,754)
Net Receivables, September 30, 2000	\$2,377,093

Receivables as of September 30, 2000 consist of the following:



**JEFFERSON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2000**

**Note 3 - Receivables and Allowance for Doubtful Accounts (continued)**

	General	Special Revenues	Capital Projects	Debt Service	Enterprise	Internal Service	Agency	Totals
Receivables:								
Accounts	\$ 228,236	\$ 8,232	\$ 103	\$ -	\$ 240,893	\$ 938,405	\$ 9,078	\$ 1,424,947
Employee	162,919	31,627	-	-	4,661	-	-	199,207
Interest	176,418	29,405	524,456	17,982	-	53,390	-	801,651
Taxes	3,086,809	-	-	309,038	-	-	-	3,395,847
Penalty & Interest	2,758,161	-	-	276,135	-	-	-	3,034,296
Gross	6,412,543	69,264	524,559	603,155	245,554	991,795	9,078	8,855,948
Less: Allow- ance for un- collectibles	(2,305,123)	-	-	(230,779)	(10,500)	-	-	(2,546,402)
Net Total								
Receivables	<u>\$ 4,107,420</u>	<u>\$ 69,264</u>	<u>\$ 524,559</u>	<u>\$ 372,376</u>	<u>\$ 235,054</u>	<u>\$ 991,795</u>	<u>\$ 9,078</u>	<u>\$ 6,309,546</u>

**Note 4 - Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by January 31 of the following year. The County bills and collects its own property taxes and it also bills and collects taxes for Jefferson County Navigation District, Jefferson County Drainage District #3, #6, and #7, Port of Beaumont, Port of Port Arthur, Water District #10, the Bevil Oaks Municipal Utility District, Nederland Independent School District, Northwest Forest Municipal Utility District, Rural Fire #1, Trinity Bay Conservation District, Port of Sabine Pass, Sabine Pass Independent School District, Port Arthur Independent School District, City of Port Arthur, Hamshire Fannett Independent School District, Port Neches-Groves Independent School District, the County Education District, Cardinal Meadows, Beaumont Independent School District, City of Beaumont, City of Groves, City of Nederland, and the Emergency Service District. Collections of these taxes and remittance of them to the various districts are accounted for in the Tax Assessor - Collector Agency Fund. The County is permitted by the State Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services and the payment of principal and interest on Long-Term Debt. In addition to its taxes subject to the \$.80 tax limitation, the County's voters have authorized the levy of a special tax of \$.15 per \$100 assessed valuation solely for road maintenance expenses. The County is also authorized by the voters to levy the Farm to Market and Lateral Road Tax of \$.30 per \$100 of assessed value for the purpose of maintaining roads and bridges.

For the year ended September 30, 2000, the combined tax rate to finance general government services and the payment of principal and interest on long-term debt was \$.365.



JEFFERSON COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2000

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**Note 5 - Changes In General Fixed Assets**

A summary of changes in general fixed assets follows:

<u>County Assets</u>	<u>10/01/1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>9/30/2000</u>
Land	\$6,207,106	\$ --	\$ --	\$6,207,106
Buildings	51,298,541	727,327	--	52,025,868
Other Improvements	14,471,267	328,159	4,989	14,794,437
Property and Equipment	20,955,435	3,084,520	1,541,797	22,498,158
Roads, Bridges, and Related Right-of-way	16,972,506	87,939	--	17,060,445
	<u>109,904,855</u>	<u>4,227,945</u>	<u>1,546,786</u>	<u>\$112,586,014</u>
Construction in Progress	<u>2,779,441</u>	<u>7,600,729</u>	<u>1,009,923</u>	<u>9,370,247</u>
Total Fixed Assets	<u>\$112,684,296</u>	<u>\$11,828,674</u>	<u>\$2,556,709</u>	<u>\$121,956,261</u>

A summary of fixed assets of the Enterprise Fund at September 30, 2000 is presented below:

Land	\$3,024,815
Buildings and Improvements	34,312,218
Equipment	<u>1,869,165</u>
Total Assets Before Depreciation	39,206,198
Less: Accumulated Depreciation	<u>(21,185,014)</u>
	18,021,184
Construction in Progress	<u>246,713</u>
Total Enterprise Fund	<u>\$18,267,897</u>

**Note 6 - Operating Leases**

County as Lessor

The County has entered into various operating leases of County-owned property to others as described below:

The County's airport conducts a major part of its operations from leased facilities, which include office and parking lot spaces for car rental agencies, terminal space for a travel agency, a restaurant and advertising agency, land for a driving range, and hanger space. All leases are classified as operating leases. The rental payments under the leases for the car



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**Note 6 - Operating Leases (continued)**

rental agencies are based on a minimum rental plus a percentage of sales. The rental payments under the leases for the travel agency, driving range, restaurant, and advertising agency are based on a percentage of sales. The rental payments under the leases for the hanger spaces are based on a fixed amount per square foot of space leased. All of the operating leases are month to month and will expire over the next two years and include 30-day cancellation clauses. In most cases, the County expects that in the normal course of business, leases will be renewed or replaced by other leases.

The County also leases a building to the U.S. Postal Service. This lease is also classified as an operating lease. The rental payments under the lease for the Postal Service are a fixed amount for a ten-year period. This lease is noncancellable.

The following schedule provides an analysis of the County's investment in property on operating leases and property held for lease by major classes as of September 30, 2000:

Airport Terminal	\$2,659,669
Postal Building	2,200,214
	<hr/> 4,859,883
Less: accumulated depreciation	(1,121,796)
	<hr/> <hr/> \$3,738,087

The following is a schedule by years of minimum future rentals on noncancellable operating leases as of September 30, 2000:

<u>Fiscal Year Ended September 30</u>	
2001	\$239,670
2002	239,670
2003	239,670
2004	79,890
	<hr/> \$798,900

Minimum future rentals do not include contingent rentals, which may be received as stipulated in the lease contracts. These contingent rental payments occur only if the use exceeds a certain level of activity each year.

Contingent rentals on Airport cancelable operating leases for the year ended September 30, 2000 are \$237,556.



**JEFFERSON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2000**

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**Note 7 - Long-Term Debt Account Group**

The following is a summary of Long-Term Debt transactions for the governmental funds of the County for the year ended September 30, 2000:

	Bonds Payable	Compensated Absences	Capital Leases
Payable at October 1, 1999	\$24,055,000	\$6,569,069	\$1,143,050
Additions	55,000,000	1,295,670	--
Reductions	2,670,000	416,275	311,353
Payable at September 30, 2000	\$76,385,000	\$7,448,464	\$831,697

Bonds payable at September 30, 2000 are comprised of the following individually issued general obligation bonds:

General Obligation Bonds:

\$6,000,000 1993 Certificates of Obligation due in annual installments from \$100,000 to \$700,000 through August 1, 2010; interest rates ranging from 4.0% to 5.0%.	\$5,700,000
\$19,000,000 1993 Refunding Bonds due in annual installments from \$800,000 to \$1,305,000 through August 1, 2010; interest rates ranging from 4.0% to 5.0%.	9,685,000
\$6,000,000 1999 Certificates of Obligation due in annual installments from \$600,000 to \$1,000,000 through August 1, 2007; interest rates ranging from 3.65% to 4.10%.	6,000,000
\$55,000,000 2000 Certificates of Obligation due in annual installments from \$350,000 to \$5,200,000 through August 1, 2025; interest rates ranging from 5.25% to 6.0%.	55,000,000
Total General Obligation Bonds	\$76,385,000

The annual requirements to amortize bonds outstanding as of September 30, 2000, including interest payments of \$69,260,510 are as follows:

Fiscal Year Ending September 30	
2001	\$7,911,346
2002	6,277,183
2003	6,274,926
2004	6,266,901
2005	6,263,813
2006-2025	112,651,341
Total	\$145,645,510



JEFFERSON COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2000

**Note 7 - Long-Term Debt Account Group (continued)**

There is currently \$2,356,619 available in the Debt Service Funds to service the general obligation bonds. The County has no authorized but unissued bonds at September 30, 2000.

There are a number of limitations and restrictions contained in the various bond debentures regarding authorized uses of bond proceeds. The County is in compliance with all significant limitations and restrictions.

**Capital Lease Obligations:**

The County is obligated under certain leases accounted for as capital leases. The leased assets and related obligations are accounted for in the General Fixed Assets Account Group and the General Long Term-Debt Account Group, respectively. The following is a schedule of future minimum lease payments under capital leases, together with the net present value of the minimum lease payments as of September 30, 2000.

Fiscal Year Ending September 30	Capital Lease Payable
2001	\$316,899
2002	274,302
2003	258,806
2004	58,901
Minimum Lease Payments For All Capital Leases	908,908
Less: Amount representing interest at the County's incremental borrowing rate of interest	77,211
Present value of the minimum lease payments	\$831,697

**Prior Refunding Issues:**

In prior years, the County issued general obligation bonds to advance refund certain general obligation and other bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service when due to the earliest call date or to maturity on the old bonds. Accordingly, the trust account assets and the liability for the refunded bonds are not included in the County's financial statements. The following reflects the refunded bonds as of the date of the refunding and as of September 30, 2000:

Type	Refunding Series	Date	Outstanding As of Refunding	Outstanding As of 9/30/00
General Obligation	1990	1993	\$10,300,000	\$8,600,000



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 7 - Long-Term Debt Account Group (continued)**

Conduit Debt Obligations

The County has issued Housing Finance Corporation Bonds and Health Facilities Development Corporation Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity serviced by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of September 30, 2000, there were five series of Jefferson County Housing Finance Corporation Bonds with an aggregate principal amount payable of \$30,470,098, and two series of Jefferson Health Facilities Development Bonds with an aggregate principal amount payable of \$31,530,000.

**Note 8 - Texas County and District Retirement System Pension Plan**

**Plan Description -**

The 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 506 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 year 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 employees' 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 employees' commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.



JEFFERSON COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2000

---

**Note 8 - Texas County and District Retirement System Pension 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 9.70% for the months of the accounting year in 1999, and 10.03% for the months of the accounting year in 2000.

The contribution rate payable by the employee members for the calendar year 2000 is the rate of 7.0% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost -**

For the employers accounting year ending September 30, 2000, the annual pension cost for the TCDRS plan for its employees was \$3,118,930, and the actual contributions were \$3,118,930. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No 27 parameters based on the actuarial valuations as of December 31, 1997 and December 31, 1998, the basis for determining the contribution rates for calendar years 1999 and 2000. The December 31, 1999 actuarial valuation is the most recent valuation.

**ACTUARIAL VALUATION INFORMATION**

Actuarial valuation date	12/31/97	12/31/98	12/31/99
Actuarial cost method	Entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period in years	20	20	20
Asset valuation method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment

*Assumptions:*

Investment return <sup>1</sup>	8.00%	8.00%	8.00%
Projected salary increases <sup>1</sup>	5.9%	5.9%	5.9%
Inflation	4.0%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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<sup>1</sup> Includes inflation at the stated rate.



JEFFERSON COUNTY, TEXAS  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2000

**Note 8 - Texas County and District Retirement System Pension Plan (continued)**

**TREND INFORMATION  
 FOR THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
 JEFFERSON COUNTY, TEXAS**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/1998	\$2,631,832	100%	\$--
09/30/1999	\$2,844,093	100%	\$--
09/30/2000	\$3,118,930	100%	\$--

**SCHEDULE OF FUNDING PROCESS FOR THE RETIREMENT PLAN  
 FOR THE EMPLOYEES OF JEFFERSON COUNTY, TEXAS**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>2</sup> (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/97 <sup>3</sup>	\$72,036,092	\$90,289,293	\$18,253,201	79.78%	\$ 36,519,571	49.98%
12/31/98	\$78,250,886	\$98,606,106	\$20,355,220	79.36%	\$ 38,483,091	52.89%
12/31/99	\$86,230,634	\$107,351,706	\$21,121,072	80.33%	\$ 42,092,101	50.18%

<sup>2</sup> The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

<sup>3</sup> Revised economic and demographic assumptions due to an experience review were reflected in this valuation.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 9 - Interfund Transactions**

Interfund Receivables and Payables for the year ended September 30, 2000 are detailed below:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$3,136,629	\$5,385
Security Fee Fund	12,718	--
Law Library Fund	5,170	--
Juvenile Probation and Detention Fund	1,382	--
Bail Bond License Fund	300	3,837
Law Officer Training Fund	--	30,504
County Clerk Records Management	20,010	--
District Clerk Records Management	5,732	--
Child Welfare Fund	5,385	156,016
Constable Pct 4 Forfeiture Fund	--	--
Sheriff's Forfeiture Fund	--	--
Narcotics Task Force GPI	--	60,861
Community Supervision	147,408	--
Restitution Center #1	16,403	--
Restitution Center #2	19,754	--
Juvenile Accountability	--	49,008
Drug Diversion	4,138	--
CPS Mediation Project	--	1,965
Safe & Sober Step Program	--	7,795
Narcotics Task Force #11	48,270	222,376
Narcotics Task Force #10	12,425	--
Auto Theft Grant	--	17,300
Violence Against Women #2	--	17,392
Total Special Revenue Funds	<u>299,095</u>	<u>567,054</u>
1993 Bond Refunding	17,023	--
1993 Certificates of Obligation	3,617	--
1999 Certificates of Obligation	141	--
2000 Certificates of Obligation	11,020	--
Total Debt Service Funds	<u>31,801</u>	<u>--</u>



**JEFFERSON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2000**

**Note 9 - Interfund Transactions (continued)**

Interfund Receivables and Payables for the year ended September 30, 2000 (continued)

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Southeast Texas Regional Airport	\$--	\$483,885
Total Enterprise Fund	--	483,885
Treasurer Maintained Fund	105,557	510
County Clerk Fund	--	123,583
District Clerk Fund	--	98,407
Sheriff's Fund	--	208,005
Justice of the Peace Fund	--	229,319
Constables Fund	--	6,875
Tax Assessor-Collector Fund	--	954,274
Adult Probation Fund	--	155,361
Juvenile Probation Fund	--	2,716
Restitution Center #1 Fund	--	16,710
Restitution Center #2 Fund	--	19,755
Downtown Jail Lease Fund	--	701,243
Total Agency Funds	<u>105,557</u>	<u>2,516,758</u>
Total	<u>\$3,573,082</u>	<u>\$3,573,082</u>

Interfund Transfers for the year ended September 30, 2000 are detailed below:

<u>Fund</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$--	\$2,616,142
Juvenile Probation & Detention Fund	--	\$28,163
Narcotics Task Force GPI	--	168,568
Juvenile Probation & Detention - State Aid Fund	\$16,862	--
Juvenile Challenge Program Fund	119,310	--
Juvenile Accountability Program	11,300	--
Safe & Sober Step Program	15,954	--
Law Enforcement Block Grant	1,445	
Narcotics Task Force Grant #11 Fund	82,246	--
Narcotics Task Force Grant #10 Fund	184,933	--
Domestic Violence Grant #10 Fund	71,409	--
Drug Impact Court Grant #8 Fund	68,253	--
Violence Against Women Grant Fund	23,438	--
Violence Against Women #2 Grant Fund	9,824	--
Total Special Revenue Funds	<u>604,974</u>	<u>196,731</u>



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 9 - Interfund Transactions (continued)**

Interfund Transfers for the year ended September 30, 2000 (continued)

<u>Fund</u>	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
Capital Projects Fund	2,177,899	4,629,840
ISTEA Courthouse Preservation Project	1,144,957	--
Downtown Repairs	7,522	--
Southeast Texas Entertainment Complex	3,477,361	--
Total Capital Projects Funds	<u>6,807,739</u>	<u>4,629,840</u>
Liability Insurance Fund	30,000	--
Total Internal Service Funds	<u>30,000</u>	<u>--</u>
Total	<u>\$7,442,713</u>	<u>\$7,442,713</u>

**Note 10 - Deferred Compensation Plan**

Employees of Jefferson County, Texas may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is administered by an unrelated financial institution. Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust by a third party custodian, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries. Accordingly, the County performs minimal administrative functions and does not perform any investment functions for the plan. Consequently, the assets held by the custodian are not included in the financial statements as of September 30, 2000.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 11 - Individual Funds Deficit Fund Equity and Budgetary Concerns**

The following funds had a deficit fund balance as of September 30, 2000:

<u>Special Revenue Funds</u>	
Law Officer Training Fund	\$6,654
Bail Bond License Fund	3,912
Community Supervision	117,356
Total for Special Revenue Funds	<u>127,922</u>
Total Deficit Fund Balances	<u><u>\$127,922</u></u>

If funding does not become available to cover these deficit fund balances from other governmental entities, the County plans to transfer funds from the general fund to cover the deficit fund balance.

**Note 12 - Risk Management**

The Health Insurance Fund was established to account for the County's group health insurance plan. Effective January 1, 1998, the County became self-insured on medical and dental coverage. Beginning in March 2000 County has developed a Claims Processing department to pay claims, perform utilization review, secure specific and aggregate reinsurance, access managed care health networks, and various administrative duties for claims processing. For the year ended September 30, 2000, the County had specific reinsurance for claims in excess of \$150,000 per individual and \$10,081,922 in the aggregate. The County currently provides medical and dental benefits to its eligible employees and retirees. The County currently pays the full cost of employees only and 60% of the cost for dependent premiums. This fund serves as a clearing account for the collection of premiums from employee payroll deductions and premiums for dependents from employee payroll deductions. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Health Insurance Trust Fund's claims liability (including an estimate for claims incurred but not reported) were:

	<u>2000</u>	<u>1999</u>
Liability for claims, beginning of fiscal year	\$2,323,316	\$1,680,317
Incurred claims and changes in estimates	8,192,695	8,659,462
Claim payments	<u>(9,082,826)</u>	<u>(8,016,463)</u>
Liability for claims, end of fiscal year	<u><u>\$1,433,185</u></u>	<u><u>\$2,323,316</u></u>



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 12 - Risk Management- continued**

The Liability Insurance Fund was established to account for the contributions from the General Fund for payment of general liability claims. Under the laws of the State of Texas, claims for torts are limited to \$100,000 per person and \$300,000 per incident. The Liability Fund records a claim as payable when information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Liability Insurance Fund's claims liability (including an estimate for claims incurred but not reported) were:

	<u>2000</u>	<u>1999</u>
Liability for claims, beginning of fiscal year	\$258,179	\$415,000
Incurred claims and changes in estimates	39,394	60,483
Claim payments	<u>(25,822)</u>	<u>(217,304)</u>
Liability for claims, end of fiscal year	<u>\$271,751</u>	<u>\$258,179</u>

The Workers= Compensation Fund was established to account for the County's workers= compensation claims. Contributions are made from the General, Special Revenue and Enterprise Funds for employees covered under the County's workers= compensation policy. Contributions to the fund are determined by position class code within each department. As of October 1, 1999, the County is fully insured for workers= compensation claims and employers= liability. The County has excess coverage for workers= compensation claims and employers= liability claims limiting the County's liability to \$500,000 per occurrence for losses occurring prior to October 1, 1999. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Worker=s Compensation Fund=s claims liability (including an estimate for claims incurred but not reported) were:

	<u>2000</u>	<u>1999</u>
Liability for claims, beginning of fiscal year	\$181,767	\$871,650
Incurred claims and changes in estimates	546,741	300,744
Claim payments	<u>(566,202)</u>	<u>(990,627)</u>
Liability for claims, end of fiscal year	<u>\$162,306</u>	<u>\$181,767</u>



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 13 - Construction and Other Significant Commitments**

As of September 30, 2000, the County had the following commitments with respect to unfinished capital projects:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Courthouse Renovation	\$198,810	09/30/2001
Juvenile Detention Center	4,799,676	09/30/2001
Pleasure Island Golf Course	1,210,000	04/30/2002
Southeast Texas Entertainment Complex	50,722,000	10/01/2003
	<u>\$56,930,486</u>	

**Note 14 - Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State of Texas. Any disallowed expenditures or claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is involved in lawsuits and other claims in the ordinary course of operations. The outcome of these lawsuits and other claims are not presently determinable and the resolution of these matters are not expected to have a material effect on the financial condition of the County.

**Note 15 - Prior Period Adjustments**

In the financial statements for the year ended September 30, 2000, the following adjustments were made to beginning fund balance in the Special Revenue Fund:

	Special Revenue Fund
Beginning Fund Balance	\$3,997,307
Correction of Errors	4,285
Beginning Fund Balance As Restated	<u>\$4,001,592</u>

The adjustments to the various special revenue funds were the results of mathematical mistakes and unknown facts that existed at the time the financial statements were prepared.



JEFFERSON COUNTY, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2000

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**Note 16 - Restatements and Reclassifications**

Certain restatements have been made to the prior year financial statements in order to conform to the presentation of the current year financial statements.

**Note 17 - Segment Information for Enterprise Fund**

The County maintains one Enterprise Fund, which provides airport services. Segment information for the year ended September 30, 2000, is as follows:

	<u>Airport</u>
Operating revenues	<u>\$2,154,500</u>
Operating expenses:	
Depreciation	951,291
Other	<u>2,585,093</u>
Total operating expenses	<u>3,536,384</u>
Operating loss	(1,381,884)
Total non-operating revenues (expenses)	<u>5,117</u>
Net loss	<u>(1,376,767)</u>
Net decrease in contributed capital	<u>(\$747,184)</u>
Net working capital	<u>(\$416,810)</u>
Net cash used for operating activities	<u>(\$17,501)</u>
Acquisition and construction of capital assets	<u>\$470,347</u>
Total assets	<u>\$18,559,936</u>
Long-term liabilities	<u>\$210,874</u>
Total fund equity	<u>\$17,640,213</u>

# GENERAL FUND

## GENERAL FUND

The General Fund is used to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is charged with all costs associated with operating the government for which a separate fund has not been established. Included in this fund are the following revenues and expenditures:

**Road and Bridge** - The revenues and expenditures associated with maintenance of County roadways in each of four precincts:

Road and Bridge #1

Road and Bridge #2

Road and Bridge #3

Road and Bridge #4

**Engineering** - The revenues and expenditures associated with the operation of the County's engineering department.

**Parks and Recreation** - The revenues and expenditures associated with the maintenance and development of the County's parks and recreational areas.

**Jury** - The revenues and expenditures associated with the selection of jurors for the District and County Courts.

**Library** - The revenues and expenditures associated with the operation of the County's library and related services.

**Mosquito Control** - The revenues and expenditures associated with the effort to control mosquito and other insect populations within the County.

**General Operating** - The revenues and expenditures associated with all other County departments for which a separate fund has not been established.

**JEFFERSON COUNTY, TEXAS  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ 22,353,438	26,473,336
ACCOUNTS RECEIVABLE, Net	391,155	274,583
INTEREST RECEIVABLE	176,418	141,142
DELINQUENT TAXES RECEIVABLE, Net	2,160,766	2,303,016
PENALTY AND INTEREST RECEIVABLE, Net	1,379,081	1,485,085
DUE FROM OTHER FUNDS	3,136,629	2,366,959
DUE FROM OTHER		
GOVERNMENTAL ENTITIES	1,430,470	1,140,570
INVENTORIES, At Cost	491,079	583,496
PREPAID ITEMS	23,938	25,443
	<u>31,542,974</u>	<u>34,793,630</u>
TOTAL ASSETS	\$ <u>31,542,974</u>	<u>34,793,630</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
<b>LIABILITIES:</b>		
ACCOUNTS PAYABLE	\$ 3,210,990	4,657,067
DEFERRED REVENUES:		
DELINQUENT TAXES	2,041,209	2,201,248
PENALTY AND INTEREST	1,379,081	1,485,085
DUE TO OTHER FUNDS	5,385	268,526
DUE TO OTHER		
GOVERNMENTAL ENTITIES	360	360
CUSTOMER DEPOSITS	10,000	10,000
COMPENSATED ABSENCES PAYABLE	416,275	748,638
	<u>7,063,300</u>	<u>9,370,924</u>
TOTAL LIABILITIES	7,063,300	9,370,924
<b>FUND BALANCE:</b>		
RESERVE FOR INVENTORIES	491,079	583,496
RESERVE FOR PREPAID ITEMS	23,938	25,443
UNRESERVED	23,964,657	24,813,767
	<u>24,479,674</u>	<u>25,422,706</u>
TOTAL FUND BALANCE	24,479,674	25,422,706
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>31,542,974</u>	<u>34,793,630</u>

**JEFFERSON COUNTY, TEXAS  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>RESTATED 1999</u>
<b>REVENUES:</b>		
TAXES:		
PROPERTY	\$ 38,878,809	39,113,537
SALES TAX	13,860,790	13,502,676
FEES	7,680,518	7,601,785
LICENSES	487,024	450,865
SALES, RENTALS, AND SERVICES	4,727,874	7,563,814
INTERGOVERNMENTAL	640,984	707,981
FINES AND FORFEITURES	2,419,621	2,194,163
INTEREST	1,515,469	1,435,060
MISCELLANEOUS	10,505	21,229
CONTRIBUTIONS AND DONATIONS	260	110
	<u>70,221,854</u>	<u>72,591,220</u>
<b>EXPENDITURES:</b>		
GENERAL GOVERNMENT	11,401,626	10,049,691
JUDICIAL AND LAW ENFORCEMENT	38,797,554	36,914,103
EDUCATION AND RECREATION	511,909	510,341
HEALTH AND WELFARE	5,977,885	4,996,891
MAINTENANCE - EQUIPMENT AND STRUCTURES	9,470,875	8,698,584
CAPITAL OUTLAY	2,388,895	2,613,789
	<u>68,548,744</u>	<u>63,783,399</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,673,110</u>	<u>8,807,821</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
CAPITAL LEASE OBLIGATIONS	-	392,528
OPERATING TRANSFERS IN	-	-
OPERATING TRANSFERS OUT	<u>(2,616,142)</u>	<u>(1,268,857)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,616,142)</u>	<u>(876,329)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>(943,032)</u>	<u>7,931,492</u>
FUND BALANCES, OCTOBER 1	25,422,706	17,423,257
RESIDUAL EQUITY TRANSFER	<u>-</u>	<u>67,957</u>
FUND BALANCES, SEPTEMBER 30	<u>\$ 24,479,674</u>	<u>25,422,706</u>

**JEFFERSON COUNTY, TEXAS**  
**GENERAL FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - ACTUAL AND BUDGET (GAAP)**  
**FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	2000		
	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
TAXES:			
PROPERTY	\$ 38,878,809	37,624,454	1,254,355
SALES TAX	13,860,790	13,350,000	510,790
FEES	7,680,518	6,898,786	781,732
LICENSES	487,024	466,510	20,514
SALES, RENTALS, AND SERVICES	4,727,874	3,438,571	1,289,303
INTERGOVERNMENTAL	640,984	341,898	299,086
FINES AND FORFEITURES	2,419,621	1,683,083	736,538
INTEREST	1,515,469	1,100,000	415,469
MISCELLANEOUS	10,505	15,200	(4,695)
CONTRIBUTIONS AND DONATIONS	260	100	160
	<u>70,221,854</u>	<u>64,918,602</u>	<u>5,303,252</u>
<b>EXPENDITURES:</b>			
GENERAL GOVERNMENT	11,401,626	12,545,407	1,143,781
JUDICIAL AND LAW ENFORCEMENT	38,797,554	39,571,503	773,949
EDUCATION AND RECREATION	511,909	584,788	72,879
HEALTH AND WELFARE	5,977,885	6,196,498	218,613
MAINTENANCE - EQUIPMENT AND STRUCTURES	9,470,875	10,762,282	1,291,407
CAPITAL OUTLAY	2,388,895	2,888,165	499,270
	<u>68,548,744</u>	<u>72,548,643</u>	<u>3,999,899</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,673,110</u>	<u>(7,630,041)</u>	<u>9,303,151</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
CAPITAL LEASE OBLIGATIONS	-	-	-
OPERATING TRANSFERS IN	-	-	-
OPERATING TRANSFERS OUT	(2,616,142)	(3,236,169)	620,027
	<u>(2,616,142)</u>	<u>(3,236,169)</u>	<u>620,027</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>(943,032)</u>	<u>(10,866,210)</u>	<u>9,923,178</u>
FUND BALANCES, OCTOBER 1	25,422,706	25,422,706	-
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCES, SEPTEMBER 30	<u>\$ 24,479,674</u>	<u>14,556,496</u>	<u>9,923,178</u>

## EXHIBIT A-3

1999		
RESTATED ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
39,113,537	38,371,611	741,926
13,502,676	12,950,000	552,676
7,601,785	6,922,302	679,483
450,865	469,500	(18,635)
7,563,814	2,490,132	5,073,682
707,981	463,991	243,990
2,194,163	1,464,337	729,826
1,435,060	1,080,000	355,060
21,229	15,200	6,029
110	100	10
<u>72,591,220</u>	<u>64,227,173</u>	<u>8,364,047</u>
10,049,691	15,700,132	5,650,441
36,914,103	37,866,856	952,753
510,341	557,325	46,984
4,996,891	6,194,605	1,197,714
8,698,584	10,211,542	1,512,958
2,613,789	2,891,778	277,989
<u>63,783,399</u>	<u>73,422,238</u>	<u>9,638,839</u>
<u>8,807,821</u>	<u>(9,195,065)</u>	<u>18,002,886</u>
392,528	-	392,528
-	-	-
<u>(1,268,857)</u>	<u>(1,238,857)</u>	<u>(30,000)</u>
<u>(876,329)</u>	<u>(1,238,857)</u>	<u>362,528</u>
7,931,492	(10,433,922)	18,365,414
17,423,257	17,423,257	-
67,957	-	67,957
<u>25,422,706</u>	<u>6,989,335</u>	<u>18,433,371</u>

**JEFFERSON COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET (GAAP)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>GENERAL GOVERNMENT:</b>			
TAX ASSESSOR-COLLECTOR	\$ 2,728,002	2,829,826	101,824
HUMAN RESOURCES	228,931	239,451	10,520
COUNTY AUDITOR	1,011,873	1,052,620	40,747
COUNTY CLERK	1,637,377	1,679,881	42,504
COUNTY JUDGE	734,030	749,073	15,043
RISK MANAGEMENT	183,562	186,566	3,004
COUNTY TREASURER	189,656	197,860	8,204
PRINTING DEPARTMENT	128,236	145,316	17,080
CLAIMS PROCESSING	235,602	304,889	69,287
FEE COLLECTION	84,299	97,357	13,058
PURCHASING AGENT	411,530	433,656	22,126
GENERAL SERVICES	2,731,452	3,466,511	735,059
DATA PROCESSING	941,371	992,975	51,604
VETERANS SERVICE	155,705	169,426	13,721
<b>TOTAL GENERAL GOVERNMENT</b>	<b>11,401,626</b>	<b>12,545,407</b>	<b>1,143,781</b>
<b>JUDICIAL AND LAW ENFORCEMENT:</b>			
PRE-TRIAL RELEASE	257,609	258,003	394
DISTRICT ATTORNEY	3,697,800	3,829,114	131,314
DISTRICT CLERK	1,245,251	1,300,698	55,447
CRIMINAL DISTRICT COURT	714,554	714,554	-
58TH DISTRICT COURT	193,171	193,171	-
60TH DISTRICT COURT	182,379	182,379	-
136TH DISTRICT COURT	182,948	188,295	5,347
172ND DISTRICT COURT	186,620	187,783	1,163
252ND DISTRICT COURT	640,307	680,640	40,333
279TH DISTRICT COURT	258,289	271,236	12,947
317TH DISTRICT COURT	277,770	277,770	-
JURY	341,726	341,726	-
J.P. PRECINCT NO. 1 - PLACE NO. 1	228,433	233,164	4,731
J.P. PRECINCT NO. 1 - PLACE NO. 2	235,532	235,532	-
J.P. PRECINCT NO. 2	196,722	218,893	22,171
J.P. PRECINCT NO. 4	220,453	222,601	2,148
J.P. PRECINCT NO. 6	216,624	216,624	-
J.P. PRECINCT NO. 7	236,427	237,241	814
J.P. PRECINCT NO. 8	185,078	185,078	-
COUNTY COURT AT LAW NO. 1	297,739	301,264	3,525
COUNTY COURT AT LAW NO. 2	382,264	389,389	7,125
COUNTY COURT AT LAW NO. 3	397,349	406,015	8,666
COURT MASTER	177,680	191,585	13,905
DISPUTE RESOLUTION CENTER	178,059	180,230	2,171
JUVENILE ALTERNATIVE SCHOOL	224,245	224,245	-
COMMUNITY SUPERVISION	9,516	9,516	-
SHERIFF	6,171,114	6,178,134	7,020
CRIME LABORATORY	478,450	492,388	13,938
JAIL	16,384,279	16,384,284	5
JUVENILE CORRECTIONAL PROBATION	1,125,971	1,253,496	127,525
JUVENILE DETENTION HOME	942,919	1,134,942	192,023
CONSTABLE PRECINCT NO. 1	467,968	469,625	1,657
CONSTABLE PRECINCT NO. 2	294,895	294,895	-
CONSTABLE PRECINCT NO. 4	182,970	185,794	2,824
CONSTABLE PRECINCT NO. 6	314,027	316,802	2,775
CONSTABLE PRECINCT NO. 7	281,349	292,652	11,303
CONSTABLE PRECINCT NO. 8	288,709	391,387	102,678
COUNTY MORGUE	500,358	500,358	-
<b>TOTAL JUDICIAL AND LAW ENFORCEMENT</b>	<b>38,797,554</b>	<b>39,571,503</b>	<b>773,949</b>

[CONTINUED]

**JEFFERSON COUNTY, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET (GAAP)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EDUCATION AND RECREATION:</b>			
LIBRARY	207,469	234,694	27,225
AGRICULTURAL EXTENSION SERVICE	304,440	350,094	45,654
TOTAL EDUCATION AND RECREATION	<u>511,909</u>	<u>584,788</u>	<u>72,879</u>
<b>HEALTH AND WELFARE:</b>			
HEALTH AND WELFARE UNIT 1	724,150	822,577	98,427
HEALTH AND WELFARE UNIT 2	750,764	796,551	45,787
NURSE PRACTITIONER	164,100	169,062	4,962
CHILD WELFARE	218,576	218,576	-
ENVIRONMENTAL CONTROL	205,444	206,806	1,362
INDIGENT MEDICAL SERVICE	2,257,370	2,323,598	66,228
MOSQUITO CONTROL	1,590,276	1,590,276	-
EMERGENCY MANAGEMENT	67,205	69,052	1,847
TOTAL HEALTH AND WELFARE	<u>5,977,885</u>	<u>6,196,498</u>	<u>218,613</u>
<b>MAINTENANCE - EQUIPMENT &amp; STRUCTURES:</b>			
COURTHOUSE & ANNEXES	2,591,192	2,591,192	-
PORT ARTHUR BUILDINGS	487,529	487,529	-
MID-COUNTY BUILDINGS	35,349	40,171	4,822
ROAD & BRIDGE PCT. 1	1,505,607	1,702,608	197,001
ROAD & BRIDGE PCT. 2	1,219,209	1,500,635	281,426
ROAD & BRIDGE PCT. 3	1,264,672	1,536,505	271,833
ROAD & BRIDGE PCT. 4	1,113,213	1,507,367	394,154
ENGINEERING	605,077	671,125	66,048
PARKS & RECREATION	49,539	125,662	76,123
SERVICE CENTER	599,488	599,488	-
TOTAL MAINTENANCE - EQUIPMENT & STRUCTURES	<u>9,470,875</u>	<u>10,762,282</u>	<u>1,291,407</u>
<b>CAPITAL OUTLAY:</b>			
	<u>2,388,895</u>	<u>2,888,165</u>	<u>499,270</u>
TOTAL OPERATING EXPENDITURES	<u>68,548,744</u>	<u>72,548,643</u>	<u>3,999,899</u>
<b>OTHER FINANCING USES:</b>			
OPERATING TRANSFERS OUT	<u>2,616,142</u>	<u>3,236,169</u>	<u>620,027</u>
TOTAL OTHER FINANCING USES	<u>2,616,142</u>	<u>3,236,169</u>	<u>620,027</u>
L FUND EXPENDITURES	<u>\$ 71,164,886</u>	<u>75,784,812</u>	<u>4,619,926</u>

# SPECIAL REVENUE FUNDS

## SPECIAL REVENUE FUNDS

The Special Revenue Funds are used 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. Included in this heading are the following individual funds:

**Lateral Road Fund** - This fund is used to account for expenditures of materials incurred in the maintenance of the lateral roads of the County. Financing is provided by contributions from the State.

**Breath Alcohol Testing Fund** - This fund is used to account for fees collected by the courts on D.W.I. convictions and the expenditure of those funds.

**Security Fee Fund** - This fund is used to account for fees collected by the Criminal Courts to finance security services and equipment for the County Courthouse.

**Law Library Fund** - This fund is used to account for the maintenance of the County Law Library. Financing is provided by fees from Civil law suits filed in District Court and County Courts-at-law.

**Voter Registration Fund** - This fund is used to account for expenditures made by the registrars office in connection with voters registration which qualify under section 19.004 of the V.T.C.A. Election Code. Financing is provided by the State of Texas under the V.T.C.A. Election Code.

**Juvenile Probation and Detention Fund** - This fund is used to account for receipts specifically designated for use in juvenile programs.

**Bail Bond License Fund** - This fund is used to account for expenditures made by the courts from a five hundred dollar fee collected for all bond licenses.

**Law Officer Training Fund** - This fund is used to account for receipts from the University of Lamar, which are used to finance the training of county law officers.

**County Clerk Records Management and Preservation Fund** - This fund is used to account for fees collected by the County Clerk for the maintenance of County records and the expenditure of those funds.

**District Clerk Records Management and Preservation Fund** - This fund is used to account for fees collected by the District Clerk for the maintenance of County records and the expenditure of those funds.

**D.A.R.E. Contributions Fund** - This fund is used to account for public contributions to the D.A.R.E. program.

**Mobil Volunteer Program** - This fund is used to account for contributions from the Mobil Foundation, Inc. Volunteer Program and the expenditures of those funds.

**Sheriff and Constable Education Fund** - This fund is used to account for the expenditures associated with the education of Sheriff's deputies and Constables of the County.

**Tax Office Auto Dealer Fund** - This fund is used to account for taxes collected from Local Auto Dealerships to be used by the County's Tax Office.

**Unclaimed Funds Management Fund** - This fund is used to account for Unclaimed Funds for all County departments.

**Child Welfare Fund** - This fund is used to account for federal, state, and local money allocated for the care of foster children and the expenditure of this money.

**District Attorney Forfeiture Fund** - This fund is used to account for forfeitures received by the District Attorney from criminal convictions and the expenditure of those funds.

**Constable Pct. #4 Forfeiture Fund** - This fund is used to account for forfeitures received by Constable Pct. #4 from criminal convictions and the expenditure of those funds.

**Sheriff's Forfeiture Fund** - This fund is used to account for forfeitures received by the Sheriff from criminal convictions and the expenditure of those funds.

**Hot Check Fund** - This fund is used to account for fees received by the District Attorney for the prosecution of hot check offenders and the expenditure of those funds.

**Narcotics Task Force Fund** - This fund is used to account for forfeitures received by the Narcotics Task Force from criminal convictions and the expenditure of those funds.

**Probation Department Funds** - These funds are used to account for the expenditures of maintaining probation services as authorized by the County and District Courts.

Financing is provided by State grant and probationary fees. Included in this heading are the following individual funds:

- Juvenile Probation and Detention--State Aid
- Juvenile Probation Challenge Program
- Juvenile Community Corrections Program
- IV-E Foster Care Fund
- Progressive Sanctions Probation Officers
- Community Supervision
- Restitution Center #1
- Restitution Center #2
- Surveillance Program
- Community Corrections
- Juvenile Accountability
- Drug Diversion Program

**Grant Funds** - These funds are used to account for receipts of Federal and State grants designated for special projects or services. Included in this heading are the following individual funds:

- CPS Mediation Project
- US Marshals Warrant Grant
- Safe & Sober Step
- Law Enforcement Block Grant
- Narcotics Task Force #11
- Domestic Violence #9
- Narcotics Task Force #10
- Domestic Violence #10
- Sewer Improvements Grant
- Auto Theft Grant
- Drug Impact Court #8
- Violence Against Women
- Violence Against Women #2
- Deyoung Step Sewer Line

**JEFFERSON COUNTY, TEXAS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000  
(With comparative totals for September 30, 1999)**

	<u>LATERAL ROAD FUNDS</u>	<u>BREATH ALCOHOL TESTING FUND</u>	<u>SECURITY FEE FUND</u>	<u>LAW LIBRARY FUND</u>	<u>VOTER REGISTRATION FUND</u>	<u>JUVENILE PROBATION &amp; DETENTION FUND</u>
<b><u>ASSETS</u></b>						
CASH AND INVESTMENTS	\$ 429,290	65,863	413,770	9,221	21,656	965,540
ACCOUNTS RECEIVABLE, Net	-	-	568	-	1,060	-
INTEREST RECEIVABLE	3,351	514	3,213	71	169	10,289
DUE FROM OTHER FUNDS	-	-	12,718	5,170	-	1,382
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	-	-	59,750
PREPAID ITEMS	-	-	84	-	-	-
TOTAL ASSETS	\$ <u>432,641</u>	<u>66,377</u>	<u>430,353</u>	<u>14,462</u>	<u>22,885</u>	<u>1,036,961</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>						
<b>LIABILITIES:</b>						
ACCOUNTS PAYABLE	\$ -	186	2,103	11,458	-	31,793
DUE TO OTHER FUNDS	-	-	-	-	-	-
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-	-	-
DEFERRED REVENUE	-	-	-	-	-	-
TOTAL LIABILITIES	-	<u>186</u>	<u>2,103</u>	<u>11,458</u>	<u>-</u>	<u>31,793</u>
<b>FUND BALANCES:</b>						
RESERVED FOR PREPAID ITEMS	-	-	84	-	-	-
UNRESERVED	<u>432,641</u>	<u>66,191</u>	<u>428,166</u>	<u>3,004</u>	<u>22,885</u>	<u>1,005,168</u>
TOTAL FUND BALANCES	<u>432,641</u>	<u>66,191</u>	<u>428,250</u>	<u>3,004</u>	<u>22,885</u>	<u>1,005,168</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>432,641</u>	<u>66,377</u>	<u>430,353</u>	<u>14,462</u>	<u>22,885</u>	<u>1,036,961</u>

<b>BAIL BOND LICENSE FUND</b>	<b>LAW OFFICER TRAINING FUND</b>	<b>COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND</b>	<b>DISTRICT CLERK RECORDS MGMT. AND PRESERVATION FUND</b>	<b>D.A.R.E. CONTRIBUTIONS FUND</b>	<b>MOBIL VOLUNTEER PROGRAM</b>
-	-	455,791	159,304	10,469	-
-	560	-	-	-	6,500
-	-	3,557	1,265	82	-
300	-	20,010	5,732	-	-
-	27,595	-	-	-	-
-	-	-	-	-	-
<u>300</u>	<u>28,155</u>	<u>479,358</u>	<u>166,301</u>	<u>10,551</u>	<u>6,500</u>
375	4,305	4,424	1,911	298	-
3,837	30,504	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,212</u>	<u>34,809</u>	<u>4,424</u>	<u>1,911</u>	<u>298</u>	<u>-</u>
-	-	-	-	-	-
<u>(3,912)</u>	<u>(6,654)</u>	<u>474,934</u>	<u>164,390</u>	<u>10,253</u>	<u>6,500</u>
<u>(3,912)</u>	<u>(6,654)</u>	<u>474,934</u>	<u>164,390</u>	<u>10,253</u>	<u>6,500</u>
<u>300</u>	<u>28,155</u>	<u>479,358</u>	<u>166,301</u>	<u>10,551</u>	<u>6,500</u>

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**JEFFERSON COUNTY, TEXAS  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000  
(With comparative totals for September 30, 1999)**

	SHERIFF AND CONSTABLE EDUCATION FUNDS	TAX OFFICE AUTO DEALER FUNDS	UNCLAIMED FUNDS MANAGEMENT FUNDS	CHILD WELFARE FUND	DISTRICT ATTORNEY FORFEITURE FUND
<b><u>ASSETS</u></b>					
CASH AND INVESTMENTS	\$ 107,237	16,826	4,602	156,016	50,672
ACCOUNTS RECEIVABLE, Net	-	-	-	-	-
INTEREST RECEIVABLE	838	131	-	-	-
DUE FROM OTHER FUNDS	-	-	-	5,385	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	-	-
PREPAID ITEMS	-	-	-	-	-
TOTAL ASSETS	<u>\$ 108,075</u>	<u>16,957</u>	<u>4,602</u>	<u>161,401</u>	<u>50,672</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b>LIABILITIES:</b>					
ACCOUNTS PAYABLE	\$ 410	10,518	-	5,385	-
DUE TO OTHER FUNDS	-	-	-	156,016	-
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-	-
DEFERRED REVENUE	-	-	-	-	-
TOTAL LIABILITIES	<u>410</u>	<u>10,518</u>	<u>-</u>	<u>161,401</u>	<u>-</u>
<b>FUND BALANCES:</b>					
RESERVED FOR PREPAID ITEMS	-	-	-	-	-
UNRESERVED	<u>107,665</u>	<u>6,439</u>	<u>4,602</u>	<u>-</u>	<u>50,672</u>
TOTAL FUND BALANCES	<u>107,665</u>	<u>6,439</u>	<u>4,602</u>	<u>-</u>	<u>50,672</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 108,075</u>	<u>16,957</u>	<u>4,602</u>	<u>161,401</u>	<u>50,672</u>

CONSTABLE PCT. # 4 FORFEITURE FUND	SHERIFF'S FORFEITURE FUND	HOT CHECK FUND	NARCOTICS TASK FORCE FUND	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTALS	
						2000	1999
1,619	312,291	84,368	643,823	1,221,027	87,131	5,216,516	5,655,313
-	-	-	-	29,523	1,648	39,859	40,312
-	-	-	-	5,167	758	29,405	24,091
-	-	-	-	187,703	60,695	299,095	308,910
-	-	-	-	193,887	572,183	853,415	628,192
-	-	-	-	4,326	234	4,644	5,033
<u>1,619</u>	<u>312,291</u>	<u>84,368</u>	<u>643,823</u>	<u>1,641,633</u>	<u>722,649</u>	<u>6,442,934</u>	<u>6,661,851</u>
-	1,166	768	-	354,299	382,504	811,903	1,021,980
-	-	-	60,861	49,008	266,828	567,054	597,281
-	-	-	-	-	-	-	256,189
-	-	-	-	727,225	-	727,225	789,094
-	<u>1,166</u>	<u>768</u>	<u>60,861</u>	<u>1,130,532</u>	<u>649,332</u>	<u>2,106,182</u>	<u>2,664,544</u>
-	-	-	-	4,326	234	4,644	5,033
<u>1,619</u>	<u>311,125</u>	<u>83,600</u>	<u>582,962</u>	<u>506,775</u>	<u>73,083</u>	<u>4,332,108</u>	<u>3,992,274</u>
<u>1,619</u>	<u>311,125</u>	<u>83,600</u>	<u>582,962</u>	<u>511,101</u>	<u>73,317</u>	<u>4,336,752</u>	<u>3,997,307</u>
<u>1,619</u>	<u>312,291</u>	<u>84,368</u>	<u>643,823</u>	<u>1,641,633</u>	<u>722,649</u>	<u>6,442,934</u>	<u>6,661,851</u>

**JEFFERSON COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for fiscal year ended September 30, 1999)**

	LATERAL ROAD FUND	BREATH ALCOHOL TESTING FUND	SECURITY FEE FUND	LAW LIBRARY FUND	VOTER REGISTRATION FUND	JUVENILE PROBATION & DETENTION FUND
<b>REVENUES:</b>						
PROPERTY TAXES	\$ -	-	-	-	-	-
FEES	-	2,164	147,638	70,407	-	41,565
FINES AND FORFEITURES	-	-	-	-	-	-
GRANTS AND RECEIPTS - OTHER GOVERNMENTS	25,396	-	-	-	-	231,164
INTEREST	24,058	3,636	20,227	533	1,216	76,758
MISCELLANEOUS	-	-	-	-	-	3,287
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>49,454</b>	<b>5,800</b>	<b>167,865</b>	<b>70,940</b>	<b>1,216</b>	<b>352,774</b>
<b>EXPENDITURES:</b>						
GENERAL GOVERNMENT	-	-	-	-	132	-
JUDICIAL AND LAW ENFORCEMENT	-	5,153	60,193	-	-	246,234
EDUCATION AND RECREATION	-	-	-	4,189	-	-
HEALTH AND WELFARE	-	-	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	71,470	-	-	-	-	-
CONTRACT SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	1,948	-	91,009	-	6,800
<b>TOTAL EXPENDITURES</b>	<b>71,470</b>	<b>7,101</b>	<b>60,193</b>	<b>95,198</b>	<b>132</b>	<b>253,034</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,016)	(1,301)	107,672	(24,258)	1,084	99,740
<b>OTHER FINANCING SOURCES (USES):</b>						
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	(28,163)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,163)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	(22,016)	(1,301)	107,672	(24,258)	1,084	71,577
FUND BALANCES, OCTOBER 1	454,657	67,492	320,578	27,262	21,801	933,192
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES, OCTOBER 1 (Restated)	454,657	67,492	320,578	27,262	21,801	933,192
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	399
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ 432,641</b>	<b>66,191</b>	<b>428,250</b>	<b>3,004</b>	<b>22,885</b>	<b>1,005,168</b>

<u>BAIL BOND LICENSE FUND</u>	<u>LAW OFFICER TRAINING FUND</u>	<u>COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND</u>	<u>DISTRICT CLERK RECORDS MGMT. AND PRESERVATION FUND</u>	<u>D.A.R.E. CONTRIBUTIONS FUND</u>	<u>MOBIL VOLUNTEER PROGRAM</u>
-	-	-	-	-	-
7,800	99,951	239,876	57,442	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	23,790	10,358	699	-
-	-	-	-	-	-
-	-	-	-	6,770	8,500
<u>7,800</u>	<u>99,951</u>	<u>263,666</u>	<u>67,800</u>	<u>7,469</u>	<u>8,500</u>
-	-	196,865	23,081	-	-
9,710	74,944	-	-	10,145	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	101,720	165,867	-	6,500
<u>9,710</u>	<u>74,944</u>	<u>298,585</u>	<u>188,948</u>	<u>10,145</u>	<u>6,500</u>
<u>(1,910)</u>	<u>25,007</u>	<u>(34,919)</u>	<u>(121,148)</u>	<u>(2,676)</u>	<u>2,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,910)</u>	<u>25,007</u>	<u>(34,919)</u>	<u>(121,148)</u>	<u>(2,676)</u>	<u>2,000</u>
(2,002)	(31,661)	509,853	285,538	12,929	4,500
-	-	-	-	-	-
(2,002)	(31,661)	509,853	285,538	12,929	4,500
-	-	-	-	-	-
<u>(3,912)</u>	<u>(6,654)</u>	<u>474,934</u>	<u>164,390</u>	<u>10,253</u>	<u>6,500</u>

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**JEFFERSON COUNTY, TEXAS**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for fiscal year ended September 30, 1999)**

	SHERIFF AND CONSTABLE EDUCATION FUNDS	TAX OFFICE AUTO DEALER FUNDS	UNCLAIMED FUNDS MANAGEMENT FUNDS	CHILD WELFARE FUND	DISTRICT ATTORNEY FORFEITURE FUND
<b>REVENUES:</b>					
PROPERTY TAXES	\$ -	5,112	-	-	-
FEES	-	-	3,228	-	1,260
FINES AND FORFEITURES	-	-	-	-	48,503
GRANTS AND RECEIPTS - OTHER GOVERNMENTS	35,496	-	-	194,594	-
INTEREST	6,031	35,113	-	-	2,023
MISCELLANEOUS	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>41,527</b>	<b>40,225</b>	<b>3,228</b>	<b>194,594</b>	<b>51,786</b>
<b>EXPENDITURES:</b>					
GENERAL GOVERNMENT	-	5,053	-	-	-
JUDICIAL AND LAW ENFORCEMENT	32,557	-	-	-	48,287
EDUCATION AND RECREATION	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	202,545	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-	-
CONTRACT SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	64,584	-	-	5,175
<b>TOTAL EXPENDITURES</b>	<b>32,557</b>	<b>69,637</b>	<b>-</b>	<b>202,545</b>	<b>53,462</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,970	(29,412)	3,228	(7,951)	(1,676)
<b>OTHER FINANCING SOURCES (USES):</b>					
OPERATING TRANSFERS IN	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	8,970	(29,412)	3,228	(7,951)	(1,676)
FUND BALANCES, OCTOBER 1	98,695	35,851	1,374	7,951	52,348
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, OCTOBER 1 (Restated)	98,695	35,851	1,374	7,951	52,348
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
FUND BALANCES, SEPTEMBER 30	<u>\$ 107,665</u>	<u>6,439</u>	<u>4,602</u>	<u>-</u>	<u>50,672</u>

CONSTABLE PCT. #4 FORFEITURE FUND	SHERIFF'S FORFEITURE FUND	HOT CHECK FUND	NARCOTICS TASK FORCE FUND	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTALS	
						2000	1999
-	-	-	-	-	-	5,112	4,897
-	27,457	61,814	1,103	2,289,340	-	3,051,045	3,077,622
-	378,506	-	518,610	-	-	945,619	728,240
-	-	-	-	5,625,230	2,016,101	8,127,981	7,802,959
-	13,645	-	23,636	91,826	4,871	338,420	336,227
-	-	-	-	-	-	3,287	-
-	-	-	-	-	175	15,445	12,924
-	419,608	61,814	543,349	8,006,396	2,021,147	12,486,909	11,962,869
-	-	-	-	-	-	225,131	298,451
1,727	77,819	34,843	170,000	7,958,763	2,015,252	10,745,627	10,526,971
-	-	-	-	-	-	4,189	3,377
-	-	-	-	-	-	202,545	202,606
-	-	-	-	-	-	71,470	-
-	-	-	-	-	9,684	9,684	39,053
-	271,269	8,563	-	100,096	477,815	1,301,346	1,486,350
1,727	349,088	43,406	170,000	8,058,859	2,502,751	12,559,992	12,556,808
(1,727)	70,520	18,408	373,349	(52,463)	(481,604)	(73,083)	(593,939)
-	-	-	-	147,472	457,502	604,974	665,395
-	-	-	(168,568)	-	-	(196,731)	(202,015)
-	-	-	(168,568)	147,472	457,502	408,243	463,380
(1,727)	70,520	18,408	204,781	95,009	(24,102)	335,160	(130,559)
3,346	240,605	65,192	378,181	412,206	97,419	3,997,307	4,212,318
-	-	-	-	4,285	-	4,285	(16,495)
3,346	240,605	65,192	378,181	416,491	97,419	4,001,592	4,195,823
-	-	-	-	(399)	-	-	(67,957)
1,619	311,125	83,600	582,962	511,101	73,317	4,336,752	3,997,307

**JEFFERSON COUNTY, TEXAS  
PROBATION DEPARTMENT FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000**

	<u>JUVENILE PROBATION AND DETENTION-- STATE AID</u>	<u>JUVENILE PROBATION CHALLENGE PROGRAM</u>	<u>JUVENILE COMMUNITY CORRECTIONS PROGRAM</u>	<u>IV-E FOSTER CARE FUND</u>
<b><u>ASSETS</u></b>				
CASH AND INVESTMENTS	\$ 47,853	13,321	97,907	215,099
ACCOUNTS RECEIVABLE, Net	1,324	-	-	-
INTEREST RECEIVABLE	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	35,301	51,036	43,635
PREPAID ITEMS	194	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 49,371	48,622	148,943	258,734
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$ 11,824	22,760	14,019	6,726
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	11,824	22,760	14,019	6,726
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCES:</b>				
RESERVED FOR PREPAID ITEMS	194	-	-	-
UNRESERVED	37,353	25,862	134,924	252,008
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCES	37,547	25,862	134,924	252,008
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	\$ 49,371	48,622	148,943	258,734
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<b>PROGRESSIVE SANCTIONS PROBATION OFFICERS</b>	<b>COMMUNITY SUPERVISION</b>	<b>RESTITUTION CENTER #1</b>	<b>RESTITUTION CENTER #2</b>	<b>SURVEILLANCE PROGRAM</b>
-	117,800	244,624	214,112	12,840
-	21,234	3,210	2,015	-
-	5,167	-	-	-
-	147,408	16,403	19,754	-
-	-	11,570	-	-
-	3,116	472	289	-
-	294,725	276,279	236,170	12,840
-	146,100	63,988	52,743	1,832
-	-	-	-	-
-	-	-	-	-
-	265,981	153,497	156,229	8,038
-	412,081	217,485	208,972	9,870
-	3,116	472	289	-
-	(120,472)	58,322	26,909	2,970
-	(117,356)	58,794	27,198	2,970
-	294,725	276,279	236,170	12,840

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**JEFFERSON COUNTY, TEXAS  
PROBATION DEPARTMENT FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000**

	<u>COMMUNITY CORRECTIONS</u>	<u>JUVENILE ACCOUNTABILITY</u>	<u>DRUG DIVERSION PROGRAM</u>	<u>2000 TOTAL</u>
<b><u>ASSETS</u></b>				
CASH AND INVESTMENTS	\$ 165,926	-	91,545	1,221,027
ACCOUNTS RECEIVABLE, Net	1,740	-	-	29,523
INTEREST RECEIVABLE	-	-	-	5,167
DUE FROM OTHER FUNDS	-	-	4,138	187,703
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	52,345	-	193,887
PREPAID ITEMS	255	-	-	4,326
<b>TOTAL ASSETS</b>	<b>\$ 167,921</b>	<b>52,345</b>	<b>95,683</b>	<b>1,641,633</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$ 22,037	2,061	10,209	354,299
DUE TO OTHER FUNDS	-	49,008	-	49,008
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	111,602	-	31,878	727,225
<b>TOTAL LIABILITIES</b>	<b>133,639</b>	<b>51,069</b>	<b>42,087</b>	<b>1,130,532</b>
<b>FUND BALANCES:</b>				
RESERVED FOR PREPAID ITEMS	255	-	-	4,326
UNRESERVED	34,027	1,276	53,596	506,775
<b>TOTAL FUND BALANCES</b>	<b>34,282</b>	<b>1,276</b>	<b>53,596</b>	<b>511,101</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 167,921</b>	<b>52,345</b>	<b>95,683</b>	<b>1,641,633</b>

**JEFFERSON COUNTY, TEXAS  
PROBATION DEPARTMENT FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	JUVENILE PROBATION AND DETENTION-- STATE AID	JUVENILE PROBATION CHALLENGE PROGRAM	JUVENILE COMMUNITY CORRECTIONS PROGRAM	IV-E FOSTER CARE FUND
<b>REVENUES:</b>				
FEEs	\$ -	-	-	-
GRANTS AND RECEIPTS - OTHER GOVERNMENTS	406,571	118,681	435,050	73,559
INTEREST	-	-	-	-
<b>TOTAL REVENUES</b>	<b>406,571</b>	<b>118,681</b>	<b>435,050</b>	<b>73,559</b>
<b>EXPENDITURES:</b>				
JUDICIAL AND LAW ENFORCEMENT	389,203	179,761	307,259	177,932
CAPITAL OUTLAY	2,305	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>391,508</b>	<b>179,761</b>	<b>307,259</b>	<b>177,932</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,063	(61,080)	127,791	(104,373)
<b>OTHER FINANCIAL SOURCES (USES):</b>				
OPERATING TRANSFERS IN	16,862	119,310	-	-
OPERATING TRANSFERS OUT	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>16,862</b>	<b>119,310</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	31,925	58,230	127,791	(104,373)
FUND BALANCES, OCTOBER 1	5,622	(32,671)	7,133	356,381
PRIOR PERIOD ADJUSTMENT	-	303	-	-
FUND BALANCES, OCTOBER 1 (Restated)	5,622	(32,368)	7,133	356,381
RESIDUAL EQUITY TRANSFER	-	-	-	-
FUND BALANCES, SEPTEMBER 30	\$ 37,547	25,862	134,924	252,008

<b>PROGRESSIVE SANCTIONS PROBATION OFFICERS</b>	<b>COMMUNITY SUPERVISION</b>	<b>RESTITUTION CENTER #1</b>	<b>RESTITUTION CENTER #2</b>	<b>SURVEILLANCE PROGRAM</b>
-	1,806,995	169,181	257,754	-
-	1,701,009	935,099	958,327	48,228
-	91,741	-	-	-
-	3,599,745	1,104,280	1,216,081	48,228
-	3,758,072	1,026,657	1,175,473	45,555
-	6,656	34,778	19,248	-
-	3,764,728	1,061,435	1,194,721	45,555
-	(164,983)	42,845	21,360	2,673
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(164,983)	42,845	21,360	2,673
399	47,627	15,949	5,838	297
-	-	-	-	-
399	47,627	15,949	5,838	297
(399)	-	-	-	-
-	(117,356)	58,794	27,198	2,970

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**JEFFERSON COUNTY, TEXAS  
PROBATION DEPARTMENT FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<u>COMMUNITY CORRECTIONS</u>	<u>JUVENILE ACCOUNTABILITY</u>	<u>DRUG DIVERSION PROGRAM</u>	<u>2000 TOTAL</u>
<b>REVENUES:</b>				
FEES	\$ -	-	55,410	2,289,340
GRANTS AND RECEIPTS - OTHER GOVERNMENTS	696,537	60,896	191,273	5,625,230
INTEREST	-	85	-	91,826
	<u>696,537</u>	<u>60,981</u>	<u>246,683</u>	<u>8,006,396</u>
<b>EXPENDITURES:</b>				
JUDICIAL AND LAW ENFORCEMENT	646,298	71,005	181,548	7,958,763
CAPITAL OUTLAY	37,109	-	-	100,096
	<u>683,407</u>	<u>71,005</u>	<u>181,548</u>	<u>8,058,859</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>13,130</u>	<u>(10,024)</u>	<u>65,135</u>	<u>(52,463)</u>
<b>OTHER FINANCIAL SOURCES (USES):</b>				
OPERATING TRANSFERS IN	-	11,300	-	147,472
OPERATING TRANSFERS OUT	-	-	-	-
	<u>-</u>	<u>11,300</u>	<u>-</u>	<u>147,472</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>13,130</u>	<u>1,276</u>	<u>65,135</u>	<u>95,009</u>
FUND BALANCES, OCTOBER 1	17,170	-	(11,539)	412,206
PRIOR PERIOD ADJUSTMENT	3,982	-	-	4,285
	<u>21,152</u>	<u>-</u>	<u>(11,539)</u>	<u>416,491</u>
FUND BALANCES, OCTOBER 1 (Restated)	21,152	-	(11,539)	416,491
RESIDUAL EQUITY TRANSFER	-	-	-	(399)
FUND BALANCES, SEPTEMBER 30	<u>\$ 34,282</u>	<u>1,276</u>	<u>53,596</u>	<u>511,101</u>

**JEFFERSON COUNTY, TEXAS  
GRANT FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000**

	CPS MEDIATION PROJECT	US MARSHALS WARRANT GRANT	SAFE & SOBER STEP	LAW ENFORCEMENT BLOCK GRANT
<b><u>ASSETS</u></b>				
CASH AND INVESTMENTS	\$ -	4,027	-	9,530
ACCOUNTS RECEIVABLE , Net	-	-	-	-
INTEREST RECEIVABLE	-	-	-	119
DUE FROM OTHER FUNDS	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	2,356	-	9,564	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	<u>\$ 2,356</u>	<u>4,027</u>	<u>9,564</u>	<u>9,649</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$ 391	391	1,769	99
DUE TO OTHER FUNDS	1,965	-	7,795	-
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-
TOTAL LIABILITIES	<u>2,356</u>	<u>391</u>	<u>9,564</u>	<u>99</u>
<b>FUND BALANCES:</b>				
RESERVED FOR PREPAID ITEMS	-	-	-	-
UNRESERVED	-	3,636	-	9,550
TOTAL FUND BALANCES	<u>-</u>	<u>3,636</u>	<u>-</u>	<u>9,550</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,356</u>	<u>4,027</u>	<u>9,564</u>	<u>9,649</u>

<b>NARCOTICS TASK FORCE #11</b>	<b>DOMESTIC VIOLENCE #9</b>	<b>NARCOTICS TASK FORCE #10</b>	<b>DOMESTIC VIOLENCE #10</b>	<b>SEWER IMPROVEMENTS GRANT</b>	<b>AUTO THEFT GRANT</b>
14,000	14,964	8,215	11,883	-	15,442
1,648	-	-	-	-	-
324	166	-	-	-	102
48,270	-	12,425	-	-	-
405,586	19,156	-	-	-	18,092
234	-	-	-	-	-
<u>470,062</u>	<u>34,286</u>	<u>20,640</u>	<u>11,883</u>	<u>-</u>	<u>33,636</u>
242,229	5,708	20,640	-	-	2,123
222,376	-	-	-	-	17,300
-	-	-	-	-	-
<u>464,605</u>	<u>5,708</u>	<u>20,640</u>	<u>-</u>	<u>-</u>	<u>19,423</u>
234	-	-	-	-	-
5,223	28,578	-	11,883	-	14,213
5,457	28,578	-	11,883	-	14,213
<u>470,062</u>	<u>34,286</u>	<u>20,640</u>	<u>11,883</u>	<u>-</u>	<u>33,636</u>

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**JEFFERSON COUNTY, TEXAS  
GRANT FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000**

	<u>DRUG IMPACT COURT #8</u>	<u>VIOLENCE AGAINST WOMEN</u>	<u>VIOLENCE AGAINST WOMEN #2</u>	<u>DEYOUNG STEP SEWER LINE GRANT</u>	<u>2000 GRANT TOTALS</u>
<b><u>ASSETS</u></b>					
CASH AND INVESTMENTS	\$ 9,070	-	-	-	87,131
ACCOUNTS RECEIVABLE, Net	-	-	-	-	1,648
INTEREST RECEIVABLE	-	-	47	-	758
DUE FROM OTHER FUNDS	-	-	-	-	60,695
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	22,380	95,049	572,183
PREPAID ITEMS	-	-	-	-	234
TOTAL ASSETS	\$ <u>9,070</u>	<u>-</u>	<u>22,427</u>	<u>95,049</u>	<u>722,649</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b>LIABILITIES:</b>					
ACCOUNTS PAYABLE	\$ 9,070	-	5,035	95,049	382,504
DUE TO OTHER FUNDS	-	-	17,392	-	266,828
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-	-
TOTAL LIABILITIES	<u>9,070</u>	<u>-</u>	<u>22,427</u>	<u>95,049</u>	<u>649,332</u>
<b>FUND BALANCES:</b>					
RESERVED FOR PREPAID ITEMS	-	-	-	-	234
UNRESERVED	-	-	-	-	73,083
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,317</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>9,070</u>	<u>-</u>	<u>22,427</u>	<u>95,049</u>	<u>722,649</u>

**JEFFERSON COUNTY, TEXAS  
GRANT FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	CPS MEDIATION PROJECT	US MARSHALS WARRANT GRANT	SAFE & SOBER STEP	LAW ENFORCEMENT BLOCK GRANT
<b>REVENUES:</b>				
GRANTS AND RECEIPTS -				
OTHER GOVERNMENTS	\$ 14,715	10,323	26,000	14,445
INTEREST	-	-	-	644
CONTRIBUTIONS AND DONATIONS	-	-	-	-
<b>TOTAL REVENUES</b>	<b>14,715</b>	<b>10,323</b>	<b>26,000</b>	<b>15,089</b>
<b>EXPENDITURES:</b>				
JUDICIAL AND LAW ENFORCEMENT	14,715	2,907	41,954	534
AGRICULTURE	-	-	-	-
CONTRACT SERVICES	-	-	-	-
CAPITAL OUTLAY	-	3,780	-	11,256
<b>TOTAL EXPENDITURES</b>	<b>14,715</b>	<b>6,687</b>	<b>41,954</b>	<b>11,790</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	3,636	(15,954)	3,299
<b>OTHER FINANCING SOURCES (USES):</b>				
OPERATING TRANSFERS IN	-	-	15,954	1,445
TOTAL OTHER FINANCING SOURCES (USES)	-	-	15,954	1,445
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	-	3,636	-	4,744
FUND BALANCES, OCTOBER 1	-	-	-	4,806
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCES, OCTOBER 1 (Restated)	-	-	-	4,806
RESIDUAL EQUITY TRANSFER	-	-	-	-
<b>FUND BALANCES, SEPTEMBER 30</b>	<b>\$ -</b>	<b>3,636</b>	<b>-</b>	<b>9,550</b>

<b>NARCOTICS TASK FORCE #11</b>	<b>DOMESTIC VIOLENCE #9</b>	<b>NARCOTICS TASK FORCE #10</b>	<b>DOMESTIC VIOLENCE #10</b>	<b>SEWER IMPROVEMENTS GRANT</b>	<b>AUTO THEFT GRANT</b>
474,330	19,156	797,328	52,274	11,024	61,347
324	802	234	2,107	-	656
-	-	-	175	-	-
<u>474,654</u>	<u>19,958</u>	<u>797,562</u>	<u>54,556</u>	<u>11,024</u>	<u>62,003</u>
512,518	36,167	838,737	114,956	-	61,355
-	-	-	-	-	-
-	-	-	-	-	-
<u>38,925</u>	<u>-</u>	<u>175,879</u>	<u>-</u>	<u>11,024</u>	<u>-</u>
<u>551,443</u>	<u>36,167</u>	<u>1,014,616</u>	<u>114,956</u>	<u>11,024</u>	<u>61,355</u>
<u>(76,789)</u>	<u>(16,209)</u>	<u>(217,054)</u>	<u>(60,400)</u>	<u>-</u>	<u>648</u>
<u>82,246</u>	<u>-</u>	<u>184,933</u>	<u>71,409</u>	<u>-</u>	<u>-</u>
<u>82,246</u>	<u>-</u>	<u>184,933</u>	<u>71,409</u>	<u>-</u>	<u>-</u>
5,457	(16,209)	(32,121)	11,009	-	648
-	44,787	32,121	874	-	13,565
-	-	-	-	-	-
<u>-</u>	<u>44,787</u>	<u>32,121</u>	<u>874</u>	<u>-</u>	<u>13,565</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,457</u>	<u>28,578</u>	<u>-</u>	<u>11,883</u>	<u>-</u>	<u>14,213</u>

[CONTINUED]

**JEFFERSON COUNTY, TEXAS**  
**GRANT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<b>DRUG IMPACT COURT #8</b>	<b>VIOLENCE AGAINST WOMEN</b>	<b>VIOLENCE AGAINST WOMEN #2</b>	<b>DEYOUNG STEP SEWER LINE GRANT</b>	<b>2000 GRANT TOTALS</b>
<b>REVENUES:</b>					
GRANTS AND RECEIPTS -					
OTHER GOVERNMENTS	205,216	53,696	29,612	246,635	2,016,101
INTEREST	54	3	47	-	4,871
CONTRIBUTIONS AND DONATIONS	-	-	-	-	175
<b>TOTAL REVENUES</b>	<b>205,270</b>	<b>53,699</b>	<b>29,659</b>	<b>246,635</b>	<b>2,021,147</b>
<b>EXPENDITURES:</b>					
JUDICIAL AND LAW ENFORCEMENT	273,621	78,305	39,483	-	2,015,252
AGRICULTURE	-	-	-	-	-
CONTRACT SERVICES	-	-	-	9,684	9,684
CAPITAL OUTLAY	-	-	-	236,951	477,815
<b>TOTAL EXPENDITURES</b>	<b>273,621</b>	<b>78,305</b>	<b>39,483</b>	<b>246,635</b>	<b>2,502,751</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,351)	(24,606)	(9,824)	-	(481,604)
<b>OTHER FINANCING SOURCES (USES):</b>					
OPERATING TRANSFERS IN	68,253	23,438	9,824	-	457,502
TOTAL OTHER FINANCING SOURCES (USES)	68,253	23,438	9,824	-	457,502
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	(98)	(1,168)	-	-	(24,102)
FUND BALANCES, OCTOBER 1	98	1,168	-	-	97,419
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, OCTOBER 1 (Restated)	98	1,168	-	-	97,419
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
FUND BALANCES, SEPTEMBER 30	\$ -	-	-	-	73,317

**JEFFERSON COUNTY, TEXAS**  
**GRANT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<b>DRUG IMPACT COURT #8</b>	<b>VIOLENCE AGAINST WOMEN</b>	<b>VIOLENCE AGAINST WOMEN #2</b>	<b>DEYOUNG STEP SEWER LINE GRANT</b>	<b>2000 GRANT TOTALS</b>
<b>REVENUES:</b>					
GRANTS AND RECEIPTS -					
OTHER GOVERNMENTS	205,216	53,696	29,612	246,635	2,016,101
INTEREST	54	3	47	-	4,871
CONTRIBUTIONS AND DONATIONS	-	-	-	-	175
<b>TOTAL REVENUES</b>	<b>205,270</b>	<b>53,699</b>	<b>29,659</b>	<b>246,635</b>	<b>2,021,147</b>
<b>EXPENDITURES:</b>					
JUDICIAL AND LAW ENFORCEMENT	273,621	78,305	39,483	-	2,015,252
AGRICULTURE	-	-	-	-	-
CONTRACT SERVICES	-	-	-	9,684	9,684
CAPITAL OUTLAY	-	-	-	236,951	477,815
<b>TOTAL EXPENDITURES</b>	<b>273,621</b>	<b>78,305</b>	<b>39,483</b>	<b>246,635</b>	<b>2,502,751</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,351)	(24,606)	(9,824)	-	(481,604)
<b>OTHER FINANCING SOURCES (USES):</b>					
OPERATING TRANSFERS IN	68,253	23,438	9,824	-	457,502
TOTAL OTHER FINANCING SOURCES (USES)	68,253	23,438	9,824	-	457,502
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	(98)	(1,168)	-	-	(24,102)
FUND BALANCES, OCTOBER 1	98	1,168	-	-	97,419
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, OCTOBER 1 (Restated)	98	1,168	-	-	97,419
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
FUND BALANCES, SEPTEMBER 30	\$ -	-	-	-	73,317

**JEFFERSON COUNTY, TEXAS**  
**GRANT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

	<b>DRUG IMPACT COURT #8</b>	<b>VIOLENCE AGAINST WOMEN</b>	<b>VIOLENCE AGAINST WOMEN #2</b>	<b>DEYOUNG STEP SEWER LINE GRANT</b>	<b>2000 GRANT TOTALS</b>
<b>REVENUES:</b>					
GRANTS AND RECEIPTS -					
OTHER GOVERNMENTS	205,216	53,696	29,612	246,635	2,016,101
INTEREST	54	3	47	-	4,871
CONTRIBUTIONS AND DONATIONS	-	-	-	-	175
<b>TOTAL REVENUES</b>	<b>205,270</b>	<b>53,699</b>	<b>29,659</b>	<b>246,635</b>	<b>2,021,147</b>
<b>EXPENDITURES:</b>					
JUDICIAL AND LAW ENFORCEMENT	273,621	78,305	39,483	-	2,015,252
AGRICULTURE	-	-	-	-	-
CONTRACT SERVICES	-	-	-	9,684	9,684
CAPITAL OUTLAY	-	-	-	236,951	477,815
<b>TOTAL EXPENDITURES</b>	<b>273,621</b>	<b>78,305</b>	<b>39,483</b>	<b>246,635</b>	<b>2,502,751</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,351)	(24,606)	(9,824)	-	(481,604)
<b>OTHER FINANCING SOURCES (USES):</b>					
OPERATING TRANSFERS IN	68,253	23,438	9,824	-	457,502
TOTAL OTHER FINANCING SOURCES (USES)	68,253	23,438	9,824	-	457,502
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	(98)	(1,168)	-	-	(24,102)
FUND BALANCES, OCTOBER 1	98	1,168	-	-	97,419
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES, OCTOBER 1 (Restated)	98	1,168	-	-	97,419
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
FUND BALANCES, SEPTEMBER 30	\$ -	-	-	-	73,317

# CAPITAL PROJECTS FUNDS

## CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition or construction of capital facilities except those financed by Enterprise Funds or Internal Service Funds. Included in this heading are the following individual funds:

**Mesquite Point Project** - This fund is used to account for construction of a boat ramp and park facilities at Mesquite Point.

**Highway Improvement Fund** - This fund is used to account for expenditures in the construction of county roads.

**Temporary Housing Project** - This fund is used to account for the proceeds from the State for construction of temporary housing at the Mid-County Jail Facility.

**1957 Road Bond Fund** - This fund is used to account for the purchase of right-of-way for highway and utility adjustments in conjunction with the Texas State Highway Department.

**Capital Projects Fund** - This fund is used to account for all other capital projects of the County for which a separate fund has not been established.

**ISTEA Courthouse Preservation Project** - This fund is used to account for the restoration and renovation of the County Courthouse. The source of revenues for this fund is State grant and County match combined.

**Juvenile Detention Center** - This fund is used to account for the construction costs of a forty-eight bed Juvenile Detention Center.

**Downtown Jail Repairs** - This fund is used to account for the cost of structural repairs to the downtown jail facility.

**Southeast Texas Entertainment Complex** - This fund is used to account for the construction cost of a multi-facility park.

**JEFFERSON COUNTY, TEXAS  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000  
(With comparative totals for September 30, 1999)**

	<u>MESQUITE POINT PROJECT</u>	<u>HIGHWAY IMPROVEMENT FUND</u>	<u>TEMPORARY HOUSING PROJECT</u>	<u>1957 ROAD BOND FUND</u>
<b><u>ASSETS</u></b>				
CASH AND INVESTMENTS	\$ 122,250	2,084,270	346,667	2,221,684
ACCOUNT RECEIVABLE, Net	-	103	-	-
INTEREST RECEIVABLE	954	16,271	2,706	17,344
TOTAL ASSETS	<u>\$ 123,204</u>	<u>2,100,644</u>	<u>349,373</u>	<u>2,239,028</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$ -	2,134	1,890	35,604
DUE TO OTHER FUNDS	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>2,134</u>	<u>1,890</u>	<u>35,604</u>
<b>FUND BALANCES:</b>				
UNRESERVED	-	-	-	-
RESERVED FOR CAPITAL PROJECTS	123,204	2,098,510	347,483	2,203,424
TOTAL FUND BALANCES	<u>123,204</u>	<u>2,098,510</u>	<u>347,483</u>	<u>2,203,424</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 123,204</u>	<u>2,100,644</u>	<u>349,373</u>	<u>2,239,028</u>

EXHIBIT C-1

CAPITAL PROJECTS FUND	ISTEA	JUVENILE DETENTION CENTER	DOWNTOWN JAIL REPAIRS	SOUTHEAST	TOTALS	
	COURTHOUSE PRESERVATION PROJECT			TEXAS ENTERTAINMENT COMPLEX	2000	1999
1,553,624	233,850	5,377,883	-	55,961,540	67,901,768	15,989,428
-	-	-	-	-	103	-
12,181	1,776	42,000	-	431,224	524,456	82,304
<u>1,565,805</u>	<u>235,626</u>	<u>5,419,883</u>	<u>-</u>	<u>56,392,764</u>	<u>68,426,327</u>	<u>16,071,732</u>
27,387	18,454	269,392	-	774,589	1,129,450	566,322
-	-	-	-	-	-	59,491
<u>27,387</u>	<u>18,454</u>	<u>269,392</u>	<u>-</u>	<u>774,589</u>	<u>1,129,450</u>	<u>625,813</u>
-	-	-	-	-	-	(124,625)
<u>1,538,418</u>	<u>217,172</u>	<u>5,150,491</u>	<u>-</u>	<u>55,618,175</u>	<u>67,296,877</u>	<u>15,570,544</u>
<u>1,538,418</u>	<u>217,172</u>	<u>5,150,491</u>	<u>-</u>	<u>55,618,175</u>	<u>67,296,877</u>	<u>15,445,919</u>
<u>1,565,805</u>	<u>235,626</u>	<u>5,419,883</u>	<u>-</u>	<u>56,392,764</u>	<u>68,426,327</u>	<u>16,071,732</u>

**JEFFERSON COUNTY, TEXAS**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for fiscal year ended September 30, 1999)**

	<u>MESQUITE POINT PROJECT</u>	<u>HIGHWAY IMPROVEMENT FUND</u>	<u>TEMPORARY HOUSING PROJECT</u>	<u>1957 ROAD BOND FUND</u>
<b>REVENUES:</b>				
GRANTS AND RECEIPTS -				
OTHER GOVERNMENTS	\$ -	6,765	-	-
INTEREST	<u>8,475</u>	<u>113,988</u>	<u>18,772</u>	<u>117,301</u>
TOTAL REVENUES	<u>8,475</u>	<u>120,753</u>	<u>18,772</u>	<u>117,301</u>
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	<u>150,609</u>	<u>2,563</u>	<u>1,890</u>	<u>130,391</u>
TOTAL EXPENDITURES	<u>150,609</u>	<u>2,563</u>	<u>1,890</u>	<u>130,391</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(142,134)</u>	<u>118,190</u>	<u>16,882</u>	<u>(13,090)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
PROCEEDS FOR BOND SALE	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-
OPERATING TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>(142,134)</u>	<u>118,190</u>	<u>16,882</u>	<u>(13,090)</u>
FUND BALANCES, OCTOBER 1	<u>265,338</u>	<u>1,980,320</u>	<u>330,601</u>	<u>2,216,514</u>
FUND BALANCES, SEPTEMBER 30	<u>\$ <u>123,204</u></u>	<u><u>2,098,510</u></u>	<u><u>347,483</u></u>	<u><u>2,203,424</u></u>

EXHIBIT C-2

CAPITAL PROJECTS FUND	ISTEA	JUVENILE DETENTION CENTER	DOWNTOWN JAIL REPAIRS	SOUTHEAST	TOTALS	
	COURTHOUSE PRESERVATION PROJECT			TEXAS ENTERTAINMENT COMPLEX	2000	1999
-	243,625	-	-	-	250,390	605,882
215,899	7,707	316,140	-	2,020,056	2,818,338	676,104
215,899	251,332	316,140	-	2,020,056	3,068,728	1,281,986
893,076	1,290,081	1,094,620	77,822	3,550,586	7,191,638	2,493,883
893,076	1,290,081	1,094,620	77,822	3,550,586	7,191,638	2,493,883
(677,177)	(1,038,749)	(778,480)	(77,822)	(1,530,530)	(4,122,910)	(1,211,897)
-	-	-	-	53,795,969	53,795,969	5,860,270
2,177,899	1,144,957	-	7,522	3,477,361	6,807,739	5,128,682
(4,629,840)	-	-	-	-	(4,629,840)	(4,353,205)
(2,451,941)	1,144,957	-	7,522	57,273,330	55,973,868	6,635,747
(3,129,118)	106,208	(778,480)	(70,300)	55,742,800	51,850,958	5,423,850
4,667,536	110,964	5,928,971	70,300	(124,625)	15,445,919	10,022,069
1,538,418	217,172	5,150,491	-	55,618,175	67,296,877	15,445,919

# DEBT SERVICE FUNDS

## DEBT SERVICE FUNDS

The Debt Service Funds are used to account for each specific long-term debt. These funds account for the accumulation of resources and subsequent disbursement of such resources to pay principal, interest, and commissions. Included in this heading are the following individual funds:

**1990 Jail Construction Bond** - This fund is used to account for the revenues and expenditures associated with the \$10,300,000 1990 Public Building Bonds.

**1993 Bond Refunding** - This fund is used to account for the revenues and expenditures associated with the \$19,000,000 1993 Bond Refunding.

**1993 Certificates of Obligation** - This fund is used to account for the revenues and expenditures associated with the \$6,000,000 1993 Certificates of Obligation.

**1995 Long-Term Construction Notes** - This fund is used to account for the revenues and expenditures associated with the \$2,050,000 1995 Tax Anticipation Notes.

**1999 Certificates of Obligation** - This fund is used to account for the revenues and expenditures associated with the \$6,000,000 1999 Certificates of Obligation.

**2000 Certificates of Obligation** - This fund is used to account for the revenues and expenditures associated with the \$55,000,000 2000 Certificates of Obligation.

**JEFFERSON COUNTY, TEXAS**  
**DEBT SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**SEPTEMBER 30, 2000**  
(With comparative totals for September 30, 1999)

	<b>1990 JAIL CONSTRUCTION BOND</b>	<b>1993 BOND REFUNDING</b>
	<u>                    </u>	<u>                    </u>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ -	1,356,011
DELINQUENT TAXES RECEIVABLE, Net	-	80,928
PENALTY AND INTEREST RECEIVABLE, Net	-	51,651
INTEREST RECEIVABLE	-	10,586
DUE FROM OTHER FUNDS	-	17,023
	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	\$ -	1,516,199
	<u>                    </u>	<u>                    </u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>		
<b>LIABILITIES:</b>		
DEFERRED REVENUES:		
DELINQUENT TAXES	\$ -	72,956
PENALTY AND INTEREST	-	51,651
DUE TO OTHER FUNDS	-	-
	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES	-	124,607
	<u>                    </u>	<u>                    </u>
<b>FUND BALANCES:</b>		
UNRESERVED	-	-
RESERVED FOR DEBT SERVICE	-	1,391,592
	<u>                    </u>	<u>                    </u>
TOTAL FUND BALANCES	-	1,391,592
	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES AND FUND BALANCES	\$ -	1,516,199
	<u>                    </u>	<u>                    </u>

1993 CERTIFICATES OF OBLIGATION	1995 LONG-TERM CONSTRUCTION NOTES	1999 CERTIFICATES OF OBLIGATION	2000 CERTIFICATES OF OBLIGATION	TOTALS	
				2000	1999
423,348	-	1,197	514,041	2,294,597	1,908,220
27,409	-	15,911	92,079	216,327	195,883
17,493	-	10,155	58,768	138,067	126,315
3,305	-	-	4,091	17,982	9,869
3,617	-	141	11,020	31,801	2,230
<u>475,172</u>	<u>-</u>	<u>27,404</u>	<u>679,999</u>	<u>2,698,774</u>	<u>2,242,517</u>
24,709	-	14,344	92,079	204,088	185,465
17,493	-	10,155	58,768	138,067	126,315
-	-	-	-	-	43,188
<u>42,202</u>	<u>-</u>	<u>24,499</u>	<u>150,847</u>	<u>342,155</u>	<u>354,968</u>
-	-	-	-	-	(43,188)
<u>432,970</u>	<u>-</u>	<u>2,905</u>	<u>529,152</u>	<u>2,356,619</u>	<u>1,930,737</u>
<u>432,970</u>	<u>-</u>	<u>2,905</u>	<u>529,152</u>	<u>2,356,619</u>	<u>1,887,549</u>
<u>475,172</u>	<u>-</u>	<u>27,404</u>	<u>679,999</u>	<u>2,698,774</u>	<u>2,242,517</u>

**JEFFERSON COUNTY, TEXAS**  
**DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for fiscal year ended September 30, 1999)**

	<b>1990</b>	<b>1993</b>
	<b>JAIL</b>	<b>BOND</b>
	<b>CONSTRUCTION</b>	<b>REFUNDING</b>
	<b>BOND</b>	
	<u>                    </u>	<u>                    </u>
<b>REVENUES:</b>		
PROPERTY TAXES	\$ 656,179	1,417,067
INTEREST	16,271	95,883
	<u>                    </u>	<u>                    </u>
TOTAL REVENUES	<u>672,450</u>	<u>1,512,950</u>
<b>EXPENDITURES:</b>		
DEBT SERVICE:		
PRINCIPAL	650,000	920,000
INTEREST AND COMMISSION	66,757	494,974
	<u>                    </u>	<u>                    </u>
TOTAL EXPENDITURES	<u>716,757</u>	<u>1,414,974</u>
EXCESS OF REVENUES OVER EXPENDITURES	(44,307)	97,976
FUND BALANCES, OCTOBER 1	84,855	1,293,616
RESIDUAL EQUITY TRANSFER	(40,548)	-
	<u>                    </u>	<u>                    </u>
FUND BALANCES, SEPTEMBER 30	<u>\$ -</u>	<u>1,391,592</u>

<b>1993 CERTIFICATES OF OBLIGATION</b>	<b>1995 LONG-TERM CONSTRUCTION NOTES</b>	<b>1999 CERTIFICATES OF OBLIGATION</b>	<b>2000 CERTIFICATES OF OBLIGATION</b>	<b>TOTALS</b>	
				<b>2000</b>	<b>1999</b>
473,892	923,613	269,600	-	3,740,351	3,228,808
29,293	26,439	1,274	341,923	511,083	190,925
<u>503,185</u>	<u>950,052</u>	<u>270,874</u>	<u>341,923</u>	<u>4,251,434</u>	<u>3,419,733</u>
200,000	900,000	-	-	2,670,000	2,405,000
278,237	37,615	234,781	-	1,112,364	1,067,213
<u>478,237</u>	<u>937,615</u>	<u>234,781</u>	<u>-</u>	<u>3,782,364</u>	<u>3,472,213</u>
24,948	12,437	36,093	341,923	469,070	(52,480)
408,022	144,244	(43,188)	-	1,887,549	1,940,029
-	(156,681)	10,000	187,229	-	-
<u>432,970</u>	<u>-</u>	<u>2,905</u>	<u>529,152</u>	<u>2,356,619</u>	<u>1,887,549</u>

**JEFFERSON COUNTY, TEXAS**  
**DEBT SERVICE FUNDS**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET (GAAP) AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for September 30, 1999)**

	<u>2000</u>		<u>FAVORABLE (UNFAVORABLE)</u>	<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 3,766,830	3,740,351	(26,479)	3,228,808
INTEREST	-	511,083	511,083	190,925
<b>TOTAL REVENUES</b>	<u>3,766,830</u>	<u>4,251,434</u>	<u>484,604</u>	<u>3,419,733</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	2,670,000	2,670,000	-	2,405,000
INTEREST AND COMMISSION	1,115,483	1,112,364	3,119	1,067,213
<b>TOTAL EXPENDITURES</b>	<u>3,785,483</u>	<u>3,782,364</u>	<u>3,119</u>	<u>3,472,213</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ (18,653)</u>	<u>469,070</u>	<u>487,723</u>	<u>(52,480)</u>

**JEFFERSON COUNTY, TEXAS  
DEBT SERVICE FUNDS  
SCHEDULES OF REVENUES AND EXPENDITURES  
ACTUAL AND BUDGET (GAAP)  
BUDGETED DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(With comparative totals for the fiscal year ended September 30, 1999)**

	<u>2000</u>		<u>FAVORABLE (UNFAVORABLE)</u>	<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<b><u>1990 JAIL CONSTRUCTION BOND</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 670,387	656,179	(14,208)	324,527
INTEREST	-	16,271	16,271	9,764
	<u>670,387</u>	<u>672,450</u>	<u>2,063</u>	<u>334,291</u>
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	650,000	650,000	-	250,000
INTEREST AND COMMISSION	67,000	66,757	243	91,353
	<u>717,000</u>	<u>716,757</u>	<u>243</u>	<u>341,353</u>
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	\$ <u>(46,613)</u>	<u>(44,307)</u>	<u>2,306</u>	<u>(7,062)</u>
<b><u>1993 BOND REFUNDING</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 1,409,172	1,417,067	7,895	1,761,833
INTEREST	-	95,883	95,883	98,199
	<u>1,409,172</u>	<u>1,512,950</u>	<u>103,778</u>	<u>1,860,032</u>
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	920,000	920,000	-	1,305,000
INTEREST AND COMMISSION	496,015	494,974	1,041	547,163
	<u>1,416,015</u>	<u>1,414,974</u>	<u>1,041</u>	<u>1,852,163</u>
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	\$ <u>(6,843)</u>	<u>97,976</u>	<u>104,819</u>	<u>7,869</u>

(CONTINUED)

**JEFFERSON COUNTY, TEXAS  
DEBT SERVICE FUNDS  
SCHEDULE OF REVENUES AND EXPENDITURES  
ACTUAL AND BUDGET (GAAP)  
BUDGETED DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(With comparative totals for the fiscal year ended September 30, 1999)**

	<u>2000</u>			<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>	<u>ACTUAL</u>
<b><u>1993 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 477,257	473,892	(3,365)	364,532
INTEREST	-	29,293	29,293	25,144
TOTAL REVENUES	<u>477,257</u>	<u>503,185</u>	<u>25,928</u>	<u>389,676</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	200,000	200,000	-	100,000
INTEREST AND COMMISSION	279,436	278,237	1,199	281,952
TOTAL EXPENDITURES	<u>479,436</u>	<u>478,237</u>	<u>1,199</u>	<u>381,952</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>(2,179)</u></b>	<b><u>24,948</u></b>	<b><u>27,127</u></b>	<b><u>7,724</u></b>
<b><u>1995 LONG-TERM CONSTRUCTION NOTES</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 933,797	923,613	(10,184)	777,916
INTEREST	-	26,439	26,439	22,098
TOTAL REVENUES	<u>933,797</u>	<u>950,052</u>	<u>16,255</u>	<u>800,014</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	900,000	900,000	-	750,000
INTEREST AND COMMISSION	38,251	37,615	636	67,837
TOTAL EXPENDITURES	<u>938,251</u>	<u>937,615</u>	<u>636</u>	<u>817,837</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>(4,454)</u></b>	<b><u>12,437</u></b>	<b><u>16,891</u></b>	<b><u>(17,823)</u></b>

(CONTINUED)

**JEFFERSON COUNTY, TEXAS  
DEBT SERVICE FUNDS  
SCHEDULES OF REVENUES AND EXPENDITURES  
ACTUAL AND BUDGET (GAAP)  
BUDGETED DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(With comparative totals for the fiscal year ended September 30, 1999)**

	<u>2000</u>		<u>FAVORABLE (UNFAVORABLE)</u>	<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<b><u>1990 JAIL CONSTRUCTION BOND</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 670,387	656,179	(14,208)	324,527
INTEREST	-	16,271	16,271	9,764
	<u>670,387</u>	<u>672,450</u>	<u>2,063</u>	<u>334,291</u>
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	650,000	650,000	-	250,000
INTEREST AND COMMISSION	67,000	66,757	243	91,353
	<u>717,000</u>	<u>716,757</u>	<u>243</u>	<u>341,353</u>
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	\$ <u>(46,613)</u>	<u>(44,307)</u>	<u>2,306</u>	<u>(7,062)</u>
<b><u>1993 BOND REFUNDING</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 1,409,172	1,417,067	7,895	1,761,833
INTEREST	-	95,883	95,883	98,199
	<u>1,409,172</u>	<u>1,512,950</u>	<u>103,778</u>	<u>1,860,032</u>
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	920,000	920,000	-	1,305,000
INTEREST AND COMMISSION	496,015	494,974	1,041	547,163
	<u>1,416,015</u>	<u>1,414,974</u>	<u>1,041</u>	<u>1,852,163</u>
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	\$ <u>(6,843)</u>	<u>97,976</u>	<u>104,819</u>	<u>7,869</u>

(CONTINUED)

**JEFFERSON COUNTY, TEXAS  
DEBT SERVICE FUNDS  
SCHEDULE OF REVENUES AND EXPENDITURES  
ACTUAL AND BUDGET (GAAP)  
BUDGETED DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(With comparative totals for the fiscal year ended September 30, 1999)**

	<u>2000</u>		<u>FAVORABLE (UNFAVORABLE)</u>	<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<b><u>1993 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 477,257	473,892	(3,365)	364,532
INTEREST	-	29,293	29,293	25,144
	<u>477,257</u>	<u>503,185</u>	<u>25,928</u>	<u>389,676</u>
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	200,000	200,000	-	100,000
INTEREST AND COMMISSION	279,436	278,237	1,199	281,952
	<u>479,436</u>	<u>478,237</u>	<u>1,199</u>	<u>381,952</u>
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	\$ <u>(2,179)</u>	<u>24,948</u>	<u>27,127</u>	<u>7,724</u>
<b><u>1995 LONG-TERM CONSTRUCTION NOTES</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 933,797	923,613	(10,184)	777,916
INTEREST	-	26,439	26,439	22,098
	<u>933,797</u>	<u>950,052</u>	<u>16,255</u>	<u>800,014</u>
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	900,000	900,000	-	750,000
INTEREST AND COMMISSION	38,251	37,615	636	67,837
	<u>938,251</u>	<u>937,615</u>	<u>636</u>	<u>817,837</u>
<b>TOTAL EXPENDITURES</b>				
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>				
	\$ <u>(4,454)</u>	<u>12,437</u>	<u>16,891</u>	<u>(17,823)</u>

(CONTINUED)

**JEFFERSON COUNTY, TEXAS**  
**DEBT SERVICE FUNDS**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**ACTUAL AND BUDGET (GAAP)**  
**BUDGETED DEBT SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
(With comparative totals for the fiscal year ended September 30, 1999)

	<u>2000</u>		<u>FAVORABLE (UNFAVORABLE)</u>	<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<b><u>1999 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 276,217	269,600	(6,617)	-
INTEREST	-	1,274	1,274	35,720
TOTAL REVENUES	<u>276,217</u>	<u>270,874</u>	<u>(5,343)</u>	<u>35,720</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	-	-	-	-
INTEREST AND COMMISSION	234,781	234,781	-	78,908
TOTAL EXPENDITURES	<u>234,781</u>	<u>234,781</u>	<u>-</u>	<u>78,908</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>41,436</u></b>	<b><u>36,093</u></b>	<b><u>(5,343)</u></b>	<b><u>(43,188)</u></b>
<b><u>2000 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ -	-	-	-
INTEREST	-	341,923	341,923	-
TOTAL REVENUES	<u>-</u>	<u>341,923</u>	<u>341,923</u>	<u>-</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	-	-	-	-
INTEREST AND COMMISSION	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>-</u></b>	<b><u>341,923</u></b>	<b><u>341,923</u></b>	<b><u>-</u></b>

**JEFFERSON COUNTY, TEXAS  
DEBT SERVICE FUNDS  
SCHEDULE OF REVENUES AND EXPENDITURES  
ACTUAL AND BUDGET (GAAP)  
BUDGETED DEBT SERVICE FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(With comparative totals for the fiscal year ended September 30, 1999)**

	2000			1999
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
<b><u>1993 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 477,257	473,892	(3,365)	364,532
INTEREST	-	29,293	29,293	25,144
TOTAL REVENUES	<u>477,257</u>	<u>503,185</u>	<u>25,928</u>	<u>389,676</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	200,000	200,000	-	100,000
INTEREST AND COMMISSION	279,436	278,237	1,199	281,952
TOTAL EXPENDITURES	<u>479,436</u>	<u>478,237</u>	<u>1,199</u>	<u>381,952</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>(2,179)</u></b>	<b><u>24,948</u></b>	<b><u>27,127</u></b>	<b><u>7,724</u></b>
<b><u>1995 LONG-TERM CONSTRUCTION NOTES</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 933,797	923,613	(10,184)	777,916
INTEREST	-	26,439	26,439	22,098
TOTAL REVENUES	<u>933,797</u>	<u>950,052</u>	<u>16,255</u>	<u>800,014</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	900,000	900,000	-	750,000
INTEREST AND COMMISSION	38,251	37,615	636	67,837
TOTAL EXPENDITURES	<u>938,251</u>	<u>937,615</u>	<u>636</u>	<u>817,837</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>(4,454)</u></b>	<b><u>12,437</u></b>	<b><u>16,891</u></b>	<b><u>(17,823)</u></b>

(CONTINUED)  
EXHIBIT D-4

**JEFFERSON COUNTY, TEXAS**  
**DEBT SERVICE FUNDS**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**ACTUAL AND BUDGET (GAAP)**  
**BUDGETED DEBT SERVICE FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
(With comparative totals for the fiscal year ended September 30, 1999)

	2000			1999
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
<b><u>1999 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ 276,217	269,600	(6,617)	-
INTEREST	-	1,274	1,274	35,720
TOTAL REVENUES	<u>276,217</u>	<u>270,874</u>	<u>(5,343)</u>	<u>35,720</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	-	-	-	-
INTEREST AND COMMISSION	234,781	234,781	-	78,908
TOTAL EXPENDITURES	<u>234,781</u>	<u>234,781</u>	<u>-</u>	<u>78,908</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>41,436</u></b>	<b><u>36,093</u></b>	<b><u>(5,343)</u></b>	<b><u>(43,188)</u></b>
<b><u>2000 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
PROPERTY TAXES	\$ -	-	-	-
INTEREST	-	341,923	341,923	-
TOTAL REVENUES	<u>-</u>	<u>341,923</u>	<u>341,923</u>	<u>-</u>
<b>EXPENDITURES:</b>				
DEBT SERVICE:				
PRINCIPAL	-	-	-	-
INTEREST AND COMMISSION	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ <u>-</u></b>	<b><u>341,923</u></b>	<b><u>341,923</u></b>	<b><u>-</u></b>

## ENTERPRISE FUND

## ENTERPRISE FUND

The Enterprise Fund is used to account for certain activities that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges. Included in this heading is the following individual fund:

**Airport Enterprise Fund** - This fund is used to account for the operation of the Southeast Texas Regional Airport.

**JEFFERSON COUNTY, TEXAS  
AIRPORT ENTERPRISE FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ -	479,695
ACCOUNTS RECEIVABLE, Net	235,054	224,709
INTEREST RECEIVABLE	-	1,403
DUE FROM OTHER GOVERNMENTAL ENTITIES	13,015	13,015
PREPAID ITEMS	683	683
INVENTORY, At Cost	43,287	37,165
	<u>292,039</u>	<u>756,670</u>
FIXED ASSETS		
LAND, BUILDINGS AND EQUIPMENT	39,206,198	36,336,159
ACCUMULATED DEPRECIATION	(21,185,014)	(20,322,330)
CONSTRUCTION IN PROGRESS	246,713	2,736,645
	<u>18,267,897</u>	<u>18,750,474</u>
TOTAL ASSETS	<u>\$ 18,559,936</u>	<u>19,507,144</u>
<b><u>LIABILITIES AND EQUITY</u></b>		
<b>LIABILITIES:</b>		
ACCOUNTS PAYABLE	\$ 175,754	249,568
DUE TO OTHER FUNDS	483,885	-
COMPENSATED ABSENCES	21,187	96,143
CUSTOMER DEPOSITS	28,023	28,619
	<u>708,849</u>	<u>374,330</u>
LONG-TERM LIABILITIES:		
COMPENSATED ABSENCES	210,874	115,834
	<u>210,874</u>	<u>115,834</u>
TOTAL LIABILITIES	<u>919,723</u>	<u>490,164</u>
<b>EQUITY:</b>		
CONTRIBUTED CAPITAL	14,232,508	14,979,692
RETAINED EARNINGS	3,407,705	4,037,288
	<u>17,640,213</u>	<u>19,016,980</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 18,559,936</u>	<u>19,507,144</u>

**JEFFERSON COUNTY, TEXAS  
AIRPORT ENTERPRISE FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND  
CHANGES IN FUND EQUITY  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>OPERATING REVENUES:</b>		
FEES:		
FIELD USAGE	\$ 180,841	292,711
FLOWAGE	47,848	58,061
ADVERTISING DISPLAYS	21,000	21,000
SALES, RENTALS AND SERVICES:		
AVIATION FUEL SALES	827,350	726,063
RENTAL CAR CONTRACTS	296,075	310,250
HANGER RENTAL	125,925	149,370
OFFICE SPACE RENTAL	311,289	352,265
PASSENGER FACILITY CHARGE	294,850	294,682
LAND SPACE	44,377	49,759
MISCELLANEOUS	4,945	23,642
	<u>2,154,500</u>	<u>2,277,803</u>
<b>OPERATING EXPENSES:</b>		
AVIATION FUEL	554,937	388,932
PERSONAL SERVICES	1,127,893	1,031,339
EMPLOYEE BENEFITS	377,795	353,422
MATERIALS AND SUPPLIES	78,833	90,496
MAINTENANCE AND REPAIRS	153,937	174,936
UTILITIES	188,607	160,477
DEPRECIATION	951,291	855,042
MISCELLANEOUS	103,091	80,542
	<u>3,536,384</u>	<u>3,135,186</u>
OPERATING LOSS	<u>(1,381,884)</u>	<u>(857,383)</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
INTEREST	6,750	22,854
(LOSS) ON DISPOSAL OF EQUIPMENT	(1,633)	-
	<u>5,117</u>	<u>22,854</u>
NET LOSS	(1,376,767)	(834,529)
ADD: DEPRECIATION ON CONTRIBUTED ASSETS	747,184	670,911
NET INCREASE (DECREASE) IN RETAINED EARNINGS	(629,583)	(163,618)
RETAINED EARNINGS, OCTOBER 1	<u>4,037,288</u>	<u>4,200,906</u>
RETAINED EARNINGS, SEPTEMBER 30	<u>3,407,705</u>	<u>4,037,288</u>
CONTRIBUTED CAPITAL, OCTOBER 1	14,979,692	13,723,104
ADD: CAPITAL CONTRIBUTIONS	-	1,927,499
LESS: DEPRECIATION ON CONTRIBUTED ASSETS	(747,184)	(670,911)
CONTRIBUTED CAPITAL, SEPTEMBER 30	<u>14,232,508</u>	<u>14,979,692</u>
FUND EQUITY, SEPTEMBER 30	<u>\$ 17,640,213</u>	<u>19,016,980</u>

**JEFFERSON COUNTY, TEXAS  
AIRPORT ENTERPRISE FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
OPERATING LOSS	\$ (1,381,884)	(857,383)
ADJUSTMENTS TO RECONCILE NET OPERATING LOSS		
DEPRECIATION	951,291	855,042
INCREASE (DECREASE) IN ACCOUNTS RECEIVABLE	(10,345)	55,434
DECREASE IN DUE FROM OTHER GOVERNMENTAL ENTITIES	-	486,868
DECREASE IN PREPAID ITEMS	-	54
(INCREASE) IN INVENTORY	(6,122)	(12,712)
(DECREASE) IN ACCOUNTS PAYABLE	(73,814)	(48,799)
INCREASE IN DUE TO OTHER FUNDS	483,885	-
INCREASE (DECREASE) IN OTHER LIABILITIES	20,084	(17,008)
(DECREASE) IN CUSTOMER DEPOSITS	(596)	(5,060)
TOTAL ADJUSTMENTS	<u>1,364,383</u>	<u>1,313,819</u>
NET CASH PROVIDED (USED) FOR OPERATING ACTIVITIES	<u>(17,501)</u>	<u>456,436</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
PAYMENTS FOR CAPITAL ACQUISITIONS AND CONSTRUCTION	(470,347)	(3,124,029)
RECEIPTS FROM GRANTS	-	1,927,499
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(470,347)</u>	<u>(1,196,530)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
RECEIPTS OF INTEREST	<u>8,153</u>	<u>24,014</u>
NET CASH PROVIDED FROM INVESTING ACTIVITIES	<u>8,153</u>	<u>24,014</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(479,695)	(716,080)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>479,695</u>	<u>1,195,775</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ -</u>	<u>479,695</u>

## INTERNAL SERVICE FUNDS

## INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other agencies of the government and to other government units, on a cost reimbursement basis. Included in this heading are the following individual funds:

**Health Insurance Fund** - This fund is used to account for the County's group health insurance program which includes comprehensive major medical and dental care.

**Liability Insurance Fund** - This fund is used to account for the County's contribution and payment for liability claims.

**Workers= Compensation Fund** - This fund is used to account for the County's contribution and payment for workers=compensation claims.

**JEFFERSON COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000  
(With comparative totals for September 30, 1999)**

	HEALTH INSURANCE FUND	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	TOTALS	
				2000	1999
<b><u>ASSETS</u></b>					
CASH AND INVESTMENTS	\$ 3,604,830	401,714	2,985,722	6,992,266	6,950,520
ACCOUNTS RECEIVABLE, Net	906,678	-	31,727	938,405	240,270
INTEREST RECEIVABLE	27,339	3,136	22,915	53,390	35,647
DUE FROM OTHER GOVERNMENTAL ENTITIES	6,332	-	-	6,332	36,192
TOTAL ASSETS	<u>\$ 4,545,179</u>	<u>404,850</u>	<u>3,040,364</u>	<u>7,990,393</u>	<u>7,262,629</u>
<b><u>LIABILITIES AND EQUITY</u></b>					
<b>LIABILITIES:</b>					
CLAIMS LIABILITY	\$ 1,433,185	271,751	162,306	1,867,242	2,763,262
TOTAL LIABILITIES	<u>1,433,185</u>	<u>271,751</u>	<u>162,306</u>	<u>1,867,242</u>	<u>2,763,262</u>
<b>EQUITY:</b>					
RETAINED EARNINGS	<u>3,111,994</u>	<u>133,099</u>	<u>2,878,058</u>	<u>6,123,151</u>	<u>4,499,367</u>
TOTAL EQUITY	<u>3,111,994</u>	<u>133,099</u>	<u>2,878,058</u>	<u>6,123,151</u>	<u>4,499,367</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 4,545,179</u>	<u>404,850</u>	<u>3,040,364</u>	<u>7,990,393</u>	<u>7,262,629</u>

**JEFFERSON COUNTY, TEXAS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN RETAINED EARNINGS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for the fiscal year ended September 30, 1999)**

	HEALTH	LIABILITY	WORKERS'	TOTALS	
	INSURANCE	INSURANCE	COMPENSATION	2000	1999
	FUND	FUND	FUND		
<b>OPERATING REVENUES:</b>					
EMPLOYEE CONTRIBUTIONS	\$ 1,248,527	-	-	1,248,527	1,069,369
EMPLOYER CONTRIBUTIONS	7,455,411	86,231	420,639	7,962,281	7,385,086
OTHER CONTRIBUTIONS AND REFUNDS	903,904	-	-	903,904	2,937
TOTAL OPERATING REVENUES	<u>9,607,842</u>	<u>86,231</u>	<u>420,639</u>	<u>10,114,712</u>	<u>8,457,392</u>
<b>OPERATING EXPENSES:</b>					
CONTRACTUAL SERVICES	8,289,611	39,395	546,740	8,875,746	9,027,979
MISCELLANEOUS	985	-	-	985	2,858
TOTAL OPERATING EXPENSES	<u>8,290,596</u>	<u>39,395</u>	<u>546,740</u>	<u>8,876,731</u>	<u>9,030,837</u>
OPERATING INCOME (LOSS)	<u>1,317,246</u>	<u>46,836</u>	<u>(126,101)</u>	<u>1,237,981</u>	<u>(573,445)</u>
<b>NONOPERATING REVENUES</b>					
INTEREST	<u>174,453</u>	<u>19,177</u>	<u>162,173</u>	<u>355,803</u>	<u>367,049</u>
TOTAL NONOPERATING REVENUES	<u>174,453</u>	<u>19,177</u>	<u>162,173</u>	<u>355,803</u>	<u>367,049</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,491,699	66,013	36,072	1,593,784	(206,396)
<b>TRANSFER FROM OTHER FUNDS:</b>					
GENERAL FUND	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
NET INCOME (LOSS)	1,491,699	96,013	36,072	1,623,784	(176,396)
RETAINED EARNINGS, OCTOBER 1	<u>1,620,295</u>	<u>37,086</u>	<u>2,841,986</u>	<u>4,499,367</u>	<u>4,675,763</u>
RETAINED EARNINGS, SEPTEMBER 30	<u>\$ 3,111,994</u>	<u>133,099</u>	<u>2,878,058</u>	<u>6,123,151</u>	<u>4,499,367</u>

**JEFFERSON COUNTY, TEXAS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for the fiscal year ended September 30, 1999)**

	HEALTH INSURANCE FUND	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	TOTALS	
				2000	1999
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
OPERATING INCOME (LOSS)	\$ 1,317,246	46,836	(126,101)	1,237,981	(573,445)
ADJUSTMENTS TO RECONCILE NET OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
(INCREASE) DECREASE IN:					
ACCOUNTS RECEIVABLE	(666,408)	-	(31,727)	(698,135)	(7,801)
DUE FROM OTHER FUNDS	-	-	-	-	195,000
DUE FROM OTHER GOVERNMENTAL ENTITIES	29,860	-	-	29,860	59,619
RESTRICTED ASSETS	-	-	-	-	123,705
INCREASE (DECREASE) IN:					
CLAIMS LIABILITY	(890,131)	13,572	(19,461)	(896,020)	(203,705)
DUE TO OTHER FUNDS	-	-	-	-	(33,844)
TOTAL ADJUSTMENTS	<u>(1,526,679)</u>	<u>13,572</u>	<u>(51,188)</u>	<u>(1,564,295)</u>	<u>132,974</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(209,433)</u>	<u>60,408</u>	<u>(177,289)</u>	<u>(326,314)</u>	<u>(440,471)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>					
TRANSFERS FROM OTHER FUNDS	-	30,000	-	30,000	30,000
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>					
RECEIPTS OF INTEREST	165,937	17,560	154,563	338,060	360,732
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	<u>165,937</u>	<u>17,560</u>	<u>154,563</u>	<u>338,060</u>	<u>360,732</u>
NET INCREASE (DECREASE) IN CASH	(43,496)	107,968	(22,726)	41,746	(49,739)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>3,648,326</u>	<u>293,746</u>	<u>3,008,448</u>	<u>6,950,520</u>	<u>7,000,259</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 3,604,830</u>	<u>401,714</u>	<u>2,985,722</u>	<u>6,992,266</u>	<u>6,950,520</u>

**JEFFERSON COUNTY, TEXAS  
HEALTH INSURANCE FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ 3,604,830	3,648,326
ACCOUNTS RECEIVABLE, Net	906,678	240,270
INTEREST RECEIVABLE	27,339	18,823
DUE FROM OTHER GOVERNMENTAL ENTITIES	<u>6,332</u>	<u>36,192</u>
TOTAL ASSETS	<u>\$ 4,545,179</u>	<u>3,943,611</u>
<b><u>LIABILITIES AND EQUITY</u></b>		
<b>LIABILITIES:</b>		
CLAIMS LIABILITY	\$ <u>1,433,185</u>	<u>2,323,316</u>
TOTAL LIABILITIES	<u>1,433,185</u>	<u>2,323,316</u>
<b>EQUITY:</b>		
RETAINED EARNINGS	<u>3,111,994</u>	<u>1,620,295</u>
TOTAL EQUITY	<u>3,111,994</u>	<u>1,620,295</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 4,545,179</u>	<u>3,943,611</u>

**JEFFERSON COUNTY, TEXAS  
HEALTH INSURANCE FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>OPERATING REVENUES:</b>		
EMPLOYEE CONTRIBUTIONS	\$ 1,248,527	1,069,369
EMPLOYER CONTRIBUTIONS	7,455,411	6,990,083
OTHER CONTRIBUTIONS AND REFUNDS	<u>903,904</u>	<u>2,937</u>
TOTAL OPERATING REVENUES	<u>9,607,842</u>	<u>8,062,389</u>
<b>OPERATING EXPENSES:</b>		
CONTRACTUAL SERVICES	8,289,611	8,659,090
MISCELLANEOUS	<u>985</u>	<u>2,858</u>
TOTAL OPERATING EXPENSES	<u>8,290,596</u>	<u>8,661,948</u>
NET OPERATING INCOME (LOSS)	<u>1,317,246</u>	<u>(599,559)</u>
<b>NONOPERATING REVENUES:</b>		
INTEREST	<u>174,453</u>	<u>193,772</u>
TOTAL NONOPERATING REVENUES	<u>174,453</u>	<u>193,772</u>
NET INCOME (LOSS)	1,491,699	(405,787)
RETAINED EARNINGS, OCTOBER 1	<u>1,620,295</u>	<u>2,026,082</u>
RETAINED EARNINGS, SEPTEMBER 30	<u><u>\$ 3,111,994</u></u>	<u><u>1,620,295</u></u>

**JEFFERSON COUNTY, TEXAS  
HEALTH INSURANCE FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
OPERATING INCOME (LOSS)	\$ 1,317,246	(599,559)
ADJUSTMENTS TO RECONCILE NET OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
(INCREASE) IN ACCOUNTS RECEIVABLE	(666,408)	(7,801)
DECREASE FROM OTHER GOVERNMENTAL ENTITIES	29,860	59,619
INCREASE (DECREASE) IN CLAIMS LIABILITY	(890,131)	642,999
(DECREASE) IN DUE TO OTHER FUNDS	-	(33,844)
TOTAL ADJUSTMENTS	<u>(1,526,679)</u>	<u>660,973</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(209,433)</u>	<u>61,414</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
RECEIPTS OF INTEREST	<u>165,937</u>	<u>188,991</u>
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	<u>165,937</u>	<u>188,991</u>
NET INCREASE (DECREASE) IN CASH	(43,496)	250,405
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>3,648,326</u>	<u>3,397,921</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 3,604,830</u>	<u>3,648,326</u>

**JEFFERSON COUNTY, TEXAS  
LIABILITY INSURANCE FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ 401,714	293,746
INTEREST RECEIVABLE	<u>3,136</u>	<u>1,519</u>
TOTAL ASSETS	<u>\$ 404,850</u>	<u>295,265</u>
<b><u>LIABILITIES AND EQUITY</u></b>		
<b>LIABILITIES:</b>		
CLAIMS LIABILITY	\$ <u>271,751</u>	<u>258,179</u>
TOTAL LIABILITIES	<u>271,751</u>	<u>258,179</u>
<b>EQUITY:</b>		
RETAINED EARNINGS	<u>133,099</u>	<u>37,086</u>
TOTAL EQUITY	<u>133,099</u>	<u>37,086</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 404,850</u>	<u>295,265</u>

**JEFFERSON COUNTY, TEXAS  
LIABILITY INSURANCE FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>OPERATING REVENUES:</b>		
EMPLOYER CONTRIBUTIONS	\$ 86,231	38,830
<b>OPERATING EXPENSES:</b>		
CONTRACTUAL SERVICES	39,395	60,483
TOTAL OPERATING EXPENSES	39,395	60,483
NET OPERATING INCOME (LOSS)	46,836	(21,653)
<b>NONOPERATING REVENUES:</b>		
INTEREST	19,177	10,706
TOTAL NONOPERATING REVENUES	19,177	10,706
INCOME (LOSS) BEFORE OPERATING TRANSFERS	66,013	(10,947)
<b>TRANSFER FROM OTHER FUNDS:</b>		
GENERAL FUND	30,000	30,000
NET INCOME	96,013	19,053
RETAINED EARNINGS, OCTOBER 1	37,086	18,033
RETAINED EARNINGS, SEPTEMBER 30	\$ <u>133,099</u>	<u>37,086</u>

**JEFFERSON COUNTY, TEXAS  
LIABILITY INSURANCE FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
OPERATING INCOME (LOSS)	\$ 46,836	(21,653)
ADJUSTMENTS TO RECONCILE NET OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
DECREASE IN DUE FROM OTHER FUNDS	-	195,000
INCREASE (DECREASE) IN CLAIMS LIABILITY	13,572	(156,821)
TOTAL ADJUSTMENTS	13,572	38,179
NET CASH PROVIDED BY OPERATING ACTIVITIES	60,408	16,526
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
TRANSFERS FROM OTHER FUNDS	30,000	30,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	30,000	30,000
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
RECEIPTS OF INTEREST	17,560	10,827
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	17,560	10,827
NET INCREASE IN CASH	107,968	57,353
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	293,746	236,393
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 401,714	293,746

**JEFFERSON COUNTY, TEXAS  
WORKERS' COMPENSATION FUND  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ 2,985,722	3,008,448
ACCOUNTS RECEIVABLE, Net	31,727	-
INTEREST RECEIVABLE	22,915	15,305
	<hr/>	<hr/>
TOTAL ASSETS	\$ <u>3,040,364</u>	<u>3,023,753</u>
<b><u>LIABILITIES AND EQUITY</u></b>		
<b>LIABILITIES:</b>		
CLAIMS LIABILITY	\$ <u>162,306</u>	<u>181,767</u>
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>162,306</u>	<u>181,767</u>
<b>EQUITY:</b>		
RETAINED EARNINGS	<u>2,878,058</u>	<u>2,841,986</u>
	<hr/>	<hr/>
TOTAL EQUITY	<u>2,878,058</u>	<u>2,841,986</u>
	<hr/>	<hr/>
TOTAL LIABILITIES AND EQUITY	\$ <u>3,040,364</u>	<u>3,023,753</u>

**JEFFERSON COUNTY, TEXAS**  
**WORKERS' COMPENSATION FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS**  
**FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>OPERATING REVENUES:</b>		
EMPLOYER CONTRIBUTIONS	\$ 420,639	356,173
TOTAL OPERATING REVENUES	<u>420,639</u>	<u>356,173</u>
<b>OPERATING EXPENSES:</b>		
CONTRACTUAL SERVICES	<u>546,740</u>	<u>308,406</u>
TOTAL OPERATING EXPENSES	<u>546,740</u>	<u>308,406</u>
NET OPERATING INCOME (LOSS)	<u>(126,101)</u>	<u>47,767</u>
<b>NONOPERATING REVENUES:</b>		
INTEREST	<u>162,173</u>	<u>162,571</u>
TOTAL NONOPERATING REVENUES	<u>162,173</u>	<u>162,571</u>
NET INCOME	36,072	210,338
RETAINED EARNINGS, OCTOBER 1	<u>2,841,986</u>	<u>2,631,648</u>
RETAINED EARNINGS, SEPTEMBER 30	<u>\$ 2,878,058</u>	<u>2,841,986</u>

**JEFFERSON COUNTY, TEXAS  
WORKERS' COMPENSATION FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
OPERATING INCOME (LOSS)	\$ (126,101)	47,767
ADJUSTMENTS TO RECONCILE NET OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
(INCREASE) IN ACCOUNTS RECEIVABLE	(31,727)	-
DECREASE IN RESTRICTED ASSETS	-	123,705
(DECREASE) IN CLAIMS LIABILITY	(19,461)	(689,883)
TOTAL ADJUSTMENTS	<u>(51,188)</u>	<u>(566,178)</u>
NET CASH (USED) BY OPERATING ACTIVITIES	<u>(177,289)</u>	<u>(518,411)</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
RECEIPTS OF INTEREST	<u>154,563</u>	<u>160,914</u>
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	<u>154,563</u>	<u>160,914</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(22,726)	(357,497)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>3,008,448</u>	<u>3,365,945</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,985,722</u>	<u>3,008,448</u>

## AGENCY FUNDS

## AGENCY FUNDS

The Agency Funds are used to account for assets held by the County as a trustee or agent for individuals, private organizations and other units of government. Such funds are operated by carrying out specific terms of trust indentures, ordinances, grant requirements or other governing regulations. Included in this heading are the following individual funds:

**Treasurer Maintained Fund** - This fund is used to account for various monies deposited with the County Treasurer for distribution to other individuals and/or government entities.

**County Clerk Fund** - This fund is used to account for the collection and distribution of money by the Clerk of the County Courts.

**District Clerk Fund** - This fund is used to account for the collection and distribution of the money by the Clerk of the District Courts.

**Payroll Fund** - This fund is used to account for the County's payroll checks and the related disbursements made from monies withheld from individuals, and the County's payment of payroll related taxes and deductions.

**Sheriff's Fund** - This fund is used to account for the collection and distribution of money by the Sheriff.

**Justice of the Peace Fund** - This fund is used to account for the collection and distribution of money by the Justices of the Peace.

**Constables Fund** - This fund is used to account for the collection and distribution of money by the Constables.

**Tax Assessor/Collector Fund** - This fund is used to account for the collection and distribution of money by the Tax Assessor/Collector.

**District Attorney's Seizure Fund** - This fund is used to account for the seizure and subsequent distribution of seized personal property.

**Narcotics Task Force Seizure Fund** - This fund is used to account for the seized and forfeited personal property of persons arrested in connection with the Jefferson County Narcotics Task Force.

**Adult Probation Fund** - This fund is used to account for the collection and distribution of money collected by the Community Supervision Department.

**Juvenile Probation Fund** - This fund is used to account for the collection and distribution of money collected by the Juvenile Probation Department.

**Flexible Spending** - This fund is used to account for the collection and distribution of money collected under the Internal Revenue Code Section 125 benefit plan.

**Restitution Center #1 Fund** - This fund is used to account for the collection and distribution of money collected by the Restitution Center #1.

**Restitution Center #2 Fund** - This fund is used to account for the collection and distribution of money collected by the Restitution Center #2.

**Downtown Jail Lease Fund** - This fund is used to account for the collection and distribution of money collected from the Downtown Lease Agreement.

**JEFFERSON COUNTY, TEXAS  
AGENCY FUNDS  
COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2000 AND 1999**

	<b>2000</b>	<b>1999</b>
<b><u>ASSETS</u></b>		
CASH AND INVESTMENTS	\$ 20,668,002	18,528,929
ACCOUNTS RECEIVABLE, Net	9,078	9,433
DUE FROM OTHER FUNDS	105,557	74,706
DUE FROM OTHER GOVERNMENTAL ENTITIES	1,192,970	1,201,129
INVENTORY	55,277	-
TOTAL ASSETS	\$ 22,030,884	19,814,197
<b><u>LIABILITIES</u></b>		
ACCOUNTS PAYABLE	\$ 15,877,464	15,078,703
DUE TO OTHER FUNDS	2,516,758	1,784,319
DUE TO OTHER GOVERNMENTAL ENTITIES	3,165,635	2,580,638
OTHER PAYABLES	471,027	370,537
TOTAL LIABILITIES	\$ 22,030,884	19,814,197

**JEFFERSON COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for September 30, 1999)**

	TREASURER MAINTAINED FUND	COUNTY CLERK FUND	DISTRICT CLERK FUND	PAYROLL FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
<b><u>ASSETS - OCTOBER 1, 1999</u></b>						
CASH AND INVESTMENTS	\$ 261,750	837,238	12,189,505	-	414,402	258,787
ACCOUNTS RECEIVABLE, Net	370	-	-	-	-	-
DUE FROM OTHER FUNDS	74,706	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	40,220	-	-	-
TOTAL	<u>336,826</u>	<u>837,238</u>	<u>12,229,725</u>	<u>-</u>	<u>414,402</u>	<u>258,787</u>
<b><u>ADDITIONS</u></b>						
CASH AND INVESTMENTS	2,073,201	4,017,645	57,967,482	64,211,880	5,428,086	3,351,934
ACCOUNTS RECEIVABLE, Net	385	-	-	-	-	-
DUE FROM OTHER FUNDS	170,835	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	98,547	-	-	-
INVENTORY	-	-	-	-	55,277	-
TOTAL	<u>2,244,421</u>	<u>4,017,645</u>	<u>58,066,029</u>	<u>64,211,880</u>	<u>5,483,363</u>	<u>3,351,934</u>
<b><u>DELETIONS</u></b>						
CASH AND INVESTMENTS	2,057,962	3,923,042	57,128,841	64,209,734	5,255,863	3,361,337
ACCOUNTS RECEIVABLE, Net	740	-	-	-	-	-
DUE FROM OTHER FUNDS	139,984	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	98,547	-	-	-
INVENTORY	-	-	-	-	-	-
TOTAL	<u>2,198,686</u>	<u>3,923,042</u>	<u>57,227,388</u>	<u>64,209,734</u>	<u>5,255,863</u>	<u>3,361,337</u>
<b><u>ASSETS - SEPTEMBER 30, 2000</u></b>						
CASH AND INVESTMENTS	276,989	931,841	13,028,146	2,146	586,625	249,384
ACCOUNTS RECEIVABLE, Net	15	-	-	-	-	-
DUE FROM OTHER FUNDS	105,557	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	40,220	-	-	-
INVENTORY	-	-	-	-	55,277	-
TOTAL ASSETS	<u>\$ 382,561</u>	<u>931,841</u>	<u>13,068,366</u>	<u>2,146</u>	<u>641,902</u>	<u>249,384</u>

CONSTABLES' FUND	TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND	NARCOTICS TASK FORCE SEIZURE FUND	ADULT PROBATION FUND	JUVENILE PROBATION FUND	FLEXIBLE SPENDING FUND
7,124	3,271,523	79,211	330,864	810,942	2,971	-
-	9,063	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,728	-	-	-	-
<u>7,124</u>	<u>3,280,586</u>	<u>85,939</u>	<u>330,864</u>	<u>810,942</u>	<u>2,971</u>	<u>-</u>
195,086	341,959,619	174,629	784,694	4,409,787	63,147	224,448
-	338,283,345	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,728	-	-	-	-
-	-	-	-	-	-	-
<u>195,086</u>	<u>680,242,964</u>	<u>181,357</u>	<u>784,694</u>	<u>4,409,787</u>	<u>63,147</u>	<u>224,448</u>
195,335	340,935,320	132,556	864,276	4,397,903	63,095	200,345
-	338,283,345	-	-	-	-	-
-	-	-	-	-	-	-
-	-	13,456	-	-	-	-
-	-	-	-	-	-	-
<u>195,335</u>	<u>679,218,665</u>	<u>146,012</u>	<u>864,276</u>	<u>4,397,903</u>	<u>63,095</u>	<u>200,345</u>
6,875	4,295,822	121,284	251,282	822,826	3,023	24,103
-	9,063	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,875</u>	<u>4,304,885</u>	<u>121,284</u>	<u>251,282</u>	<u>822,826</u>	<u>3,023</u>	<u>24,103</u>

**JEFFERSON COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for September 30, 1999)**

	RESTITUTION	RESTITUTION	DOWNTOWN	TOTAL	
	CENTER #1	CENTER #2	JAIL LEASE	2000	1999
	FUND	FUND	FUND		
<b><u>ASSETS - OCTOBER 1, 1999</u></b>					
CASH AND INVESTMENTS	\$ 18,590	46,022	-	18,528,929	19,942,918
ACCOUNTS RECEIVABLE, Net	-	-	-	9,433	9,193
DUE FROM OTHER FUNDS	-	-	-	74,706	70,688
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	1,154,181	1,201,129	1,245,812
TOTAL	18,590	46,022	1,154,181	19,814,197	21,268,611
<b><u>ADDITIONS</u></b>					
CASH AND INVESTMENTS	497,985	724,881	7,395,793	493,480,297	480,272,008
ACCOUNTS RECEIVABLE, Net	-	-	-	338,283,730	334,111,417
DUE FROM OTHER FUNDS	-	-	-	170,835	162,527
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	2,306,931	2,412,206	3,022,864
INVENTORY	-	-	-	55,277	-
TOTAL	497,985	724,881	9,702,724	834,402,345	817,568,816
<b><u>DELETIONS</u></b>					
CASH AND INVESTMENTS	494,088	725,734	7,395,793	491,341,224	481,685,997
ACCOUNTS RECEIVABLE, Net	-	-	-	338,284,085	334,111,177
DUE FROM OTHER FUNDS	-	-	-	139,984	158,509
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	2,308,362	2,420,365	3,067,547
INVENTORY	-	-	-	-	-
TOTAL	494,088	725,734	9,704,155	832,185,658	819,023,230
<b><u>ASSETS - SEPTEMBER 30, 2000</u></b>					
CASH AND INVESTMENTS	22,487	45,169	-	20,668,002	18,528,929
ACCOUNTS RECEIVABLE, Net	-	-	-	9,078	9,433
DUE FROM OTHER FUNDS	-	-	-	105,557	74,706
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	1,152,750	1,192,970	1,201,129
INVENTORY	-	-	-	55,277	-
TOTAL ASSETS	\$ 22,487	45,169	1,152,750	22,030,884	19,814,197

**JEFFERSON COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for September 30, 1999)**

	TREASURER MAINTAINED FUND	COUNTY CLERK FUND	DISTRICT CLERK FUND	PAYROLL FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
<b><u>LIABILITIES - OCTOBER 1, 1999</u></b>						
ACCOUNTS PAYABLE	\$ 132,122	322,982	12,123,850	-	289,983	68,621
DUE TO OTHER FUNDS	15,952	132,893	105,800	-	123,233	185,313
DUE TO OTHER GOVERNMENTAL ENTITIES	188,752	10,826	75	-	1,186	4,853
OTHER PAYABLES	-	370,537	-	-	-	-
TOTAL	<u>336,826</u>	<u>837,238</u>	<u>12,229,725</u>	<u>-</u>	<u>414,402</u>	<u>258,787</u>
<b><u>ADDITIONS</u></b>						
ACCOUNTS PAYABLE	184,484	853,049	55,594,235	97,649,546	3,784,002	619,496
DUE TO OTHER FUNDS	10,592	1,752,937	1,795,021	-	1,478,164	1,828,737
DUE TO OTHER GOVERNMENTAL ENTITIES	1,970,107	110,379	225,673	-	199,498	907,993
OTHER PAYABLES	-	1,303,590	-	-	-	-
TOTAL	<u>2,165,183</u>	<u>4,019,955</u>	<u>57,614,929</u>	<u>97,649,546</u>	<u>5,461,664</u>	<u>3,356,226</u>
<b><u>DELETIONS</u></b>						
ACCOUNTS PAYABLE	190,348	838,800	54,748,126	97,647,400	3,640,088	668,052
DUE TO OTHER FUNDS	26,034	1,762,247	1,802,414	-	1,393,392	1,784,731
DUE TO OTHER GOVERNMENTAL ENTITIES	1,903,066	121,205	225,748	-	200,684	912,846
OTHER PAYABLES	-	1,203,100	-	-	-	-
TOTAL	<u>2,119,448</u>	<u>3,925,352</u>	<u>56,776,288</u>	<u>97,647,400</u>	<u>5,234,164</u>	<u>3,365,629</u>
<b><u>LIABILITIES - SEPTEMBER 30, 2000</u></b>						
ACCOUNTS PAYABLE	126,258	337,231	12,969,959	2,146	433,897	20,065
DUE TO OTHER FUNDS	510	123,583	98,407	-	208,005	229,319
DUE TO OTHER GOVERNMENTAL ENTITIES	255,793	-	-	-	-	-
OTHER PAYABLES	-	471,027	-	-	-	-
TOTAL LIABILITIES	<u>\$ 382,561</u>	<u>931,841</u>	<u>13,068,366</u>	<u>2,146</u>	<u>641,902</u>	<u>249,384</u>

<u>CONSTABLES' FUND</u>	<u>TAX ASSESSOR COLLECTOR FUND</u>	<u>DISTRICT ATTORNEY'S SEIZURE FUND</u>	<u>NARCOTICS TASK FORCE SEIZURE FUND</u>	<u>ADULT PROBATION FUND</u>	<u>JUVENILE PROBATION FUND</u>	<u>FLEXIBLE SPENDING FUND</u>
517	571,869	85,939	330,864	666,509	272	-
6,607	333,771	-	-	144,433	2,699	-
-	2,374,946	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,124</u>	<u>3,280,586</u>	<u>85,939</u>	<u>330,864</u>	<u>810,942</u>	<u>2,971</u>	<u>-</u>
89,757	3,606,517	101,390	784,694	4,254,427	60,431	224,448
105,329	60,766,545	-	-	155,360	2,716	-
-	277,706,371	-	-	-	-	-
-	-	-	-	-	-	-
<u>195,086</u>	<u>342,079,433</u>	<u>101,390</u>	<u>784,694</u>	<u>4,409,787</u>	<u>63,147</u>	<u>224,448</u>
90,274	3,737,617	66,045	864,276	4,253,471	60,396	200,345
105,061	60,146,042	-	-	144,432	2,699	-
-	277,171,475	-	-	-	-	-
-	-	-	-	-	-	-
<u>195,335</u>	<u>341,055,134</u>	<u>66,045</u>	<u>864,276</u>	<u>4,397,903</u>	<u>63,095</u>	<u>200,345</u>
-	440,769	121,284	251,282	667,465	307	24,103
6,875	954,274	-	-	155,361	2,716	-
-	2,909,842	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,875</u>	<u>4,304,885</u>	<u>121,284</u>	<u>251,282</u>	<u>822,826</u>	<u>3,023</u>	<u>24,103</u>

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**JEFFERSON COUNTY, TEXAS**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
**(With comparative totals for September 30, 1999)**

	RESTITUTION	RESTITUTION	DOWNTOWN	TOTAL	
	CENTER #1	CENTER #2	JAIL LEASE	2000	1999
	FUND	FUND	FUND		
<b><u>LIABILITIES - OCTOBER 1, 1999</u></b>					
ACCOUNTS PAYABLE	\$ 3,825	22,609	458,741	15,078,703	16,826,888
DUE TO OTHER FUNDS	14,765	23,413	695,440	1,784,319	1,725,004
DUE TO OTHER					
GOVERNMENTAL ENTITIES	-	-	-	2,580,638	2,351,792
OTHER PAYABLES	-	-	-	370,537	364,927
TOTAL	18,590	46,022	1,154,181	19,814,197	21,268,611
<b><u>ADDITIONS</u></b>					
ACCOUNTS PAYABLE	514,695	745,127	910,248	169,976,546	132,375,920
DUE TO OTHER FUNDS	66,497	79,510	5,803	68,047,211	62,702,079
DUE TO OTHER					
GOVERNMENTAL ENTITIES	-	-	-	281,120,021	282,303,215
OTHER PAYABLES	-	-	-	1,303,590	1,422,776
TOTAL	581,192	824,637	916,051	520,447,368	478,803,990
<b><u>DELETIONS</u></b>					
ACCOUNTS PAYABLE	512,743	742,322	917,482	169,177,785	134,124,105
DUE TO OTHER FUNDS	64,552	83,168	-	67,314,772	62,642,764
DUE TO OTHER					
GOVERNMENTAL ENTITIES	-	-	-	280,535,024	282,074,369
OTHER PAYABLES	-	-	-	1,203,100	1,417,166
TOTAL	577,295	825,490	917,482	518,230,681	480,258,404
<b><u>LIABILITIES - SEPTEMBER 30, 2000</u></b>					
ACCOUNTS PAYABLE	5,777	25,414	451,507	15,877,464	15,078,703
DUE TO OTHER FUNDS	16,710	19,755	701,243	2,516,758	1,784,319
DUE TO OTHER					
GOVERNMENTAL ENTITIES	-	-	-	3,165,635	2,580,638
OTHER PAYABLES	-	-	-	471,027	370,537
TOTAL LIABILITIES	\$ 22,487	45,169	1,152,750	22,030,884	19,814,197

GENERAL FIXED ASSETS

ACCOUNT GROUP

## GENERAL FIXED ASSETS ACCOUNT GROUP

This group of accounts is used to account for tangible assets of the County having a useful life longer than one year and monetary value large enough to warrant maintaining custodial records on the property.

**JEFFERSON COUNTY, TEXAS  
COMPARATIVE SCHEDULES OF GENERAL  
FIXED ASSETS BY SOURCE  
SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b><u>GENERAL FIXED ASSETS</u></b>		
LAND	\$ 6,207,106	6,207,106
BUILDINGS	52,025,868	51,298,541
IMPROVEMENTS OTHER THAN BUILDINGS	14,794,437	14,471,267
PROPERTY AND EQUIPMENT	22,498,158	20,955,435
ROADS, BRIDGES, AND RIGHT-OF-WAY	17,060,445	16,972,506
CONSTRUCTION IN PROGRESS	<u>9,370,247</u>	<u>2,779,441</u>
 TOTAL GENERAL FIXED ASSETS	 <u>\$ 121,956,261</u>	 <u>112,684,296</u>
<b><u>INVESTMENTS IN GENERAL FIXED ASSETS FROM:</u></b>		
CURRENT REVENUES	\$ 115,780,137	106,531,303
BOND ISSUES	3,387,128	3,387,128
STATE GRANTS	2,493,188	2,467,205
FEDERAL GRANTS	247,928	250,580
GIFTS AND FORFEITURES	<u>47,880</u>	<u>48,080</u>
 TOTAL INVESTMENTS IN GENERAL FIXED ASSETS	 <u>\$ 121,956,261</u>	 <u>112,684,296</u>

JEFFERSON COUNTY, TEXAS  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2000

FUNCTION AND ACTIVITY	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	PROPERTY AND EQUIPMENT	ROADS, BRIDGES AND RIGHT-OF-WAY	TOTAL
<b>GENERAL GOVERNMENT:</b>						
COUNTY AUDITOR	\$ -	-	-	91,547	-	91,547
COUNTY CLERK	-	-	-	1,461,729	-	1,461,729
COUNTY ENGINEER	-	-	1,228	244,750	-	245,978
COUNTY JUDGE	-	-	-	54,961	-	54,961
COUNTY TREASURER	-	-	-	28,918	-	28,918
FEE COLLECTIONS	-	-	-	4,337	-	4,337
GENERAL SERVICES	-	2,080	532	194,829	-	197,441
HISTORICAL COMMISSION	-	-	-	14,835	-	14,835
HUMAN RESOURCES	-	-	-	27,951	-	27,951
LIBRARY	-	-	-	97,631	-	97,631
MAINTENANCE	-	-	-	-	-	-
BEAUMONT	1,922,658	27,303,424	12,691,896	640,982	-	42,558,960
MID-COUNTY	-	178,750	81,117	30,003	-	289,870
PORT ARTHUR	413,089	2,862,187	439,312	121,524	-	3,836,112
MIS - DATA PROCESSING	-	-	2,524	569,174	-	571,698
PRINTING	-	-	504	66,375	-	66,879
PURCHASING	-	-	17,106	78,987	-	96,093
RISK MANAGEMENT	-	-	226	31,424	-	31,650
SERVICE CENTER - BEAUMONT	113,314	820,755	447,102	179,824	-	1,560,995
TAX ASSESSOR/COLLECTOR	-	246,785	-	489,391	-	736,176
VOTING MACHINES	-	-	280,352	43,665	-	324,017
TOTAL GENERAL GOVERNMENT	\$ 2,449,061	31,413,981	13,961,899	4,472,837	-	52,297,778
<b>JUDICIAL AND LAW ENFORCEMENT:</b>						
ADULT PROBATION	\$ -	810,068	12,145	481,588	-	1,303,801
BOOT CAMP	-	5,412	12,185	168,975	-	186,572
CONSTABLES	-	-	9,480	759,531	-	769,011
COUNTY COURTS	-	-	-	121,869	-	121,869
COUNTY MORGUE	-	618,056	-	100,387	-	718,443
COURT OF APPEALS	-	-	-	18,875	-	18,875
COURT COORDINATOR	-	-	-	25,162	-	25,162
CRIME LAB	-	-	3,925	348,147	-	352,072
CRIMINAL & DISTRICT COURTS	-	-	-	380,477	-	380,477
DISPUTE RESOLUTION	-	-	-	22,071	-	22,071
DISTRICT ATTORNEY	-	-	3,973	540,893	-	544,866
DISTRICT CLERK	-	-	-	211,800	-	211,800
DRUG IMPACT COURT	-	-	-	37,374	-	37,374
JUSTICE OF THE PEACE COURTS	-	47,678	326	282,896	-	330,900
JUVENILE PROBATION & DETENTION	45,446	60,452	6,099	250,714	-	362,711
LAW LIBRARY	-	-	-	8,800	-	8,800
PRESS ROOM - 4TH FLOOR	-	-	-	1,550	-	1,550
PRE-TRIAL RELEASE	-	-	-	19,955	-	19,955
SHERIFF & JAIL	1,739,593	18,037,205	297,327	3,792,644	-	23,866,769
TOTAL JUDICIAL AND LAW ENFORCEMENT	\$ 1,785,039	19,578,871	345,460	7,573,708	-	29,283,078
<b>ROAD AND BRIDGES:</b>						
PRECINCT OFFICES	\$ -	-	-	32,141	-	32,141
PRECINCT SERVICE CENTERS	326,973	169,855	252,007	7,044,701	12,338,600	20,132,136
PARKS & RECREATION	1,632,033	-	58,131	10,544	-	1,700,708
ROADS, BRIDGES & ROW	-	-	-	-	4,700,070	4,700,070
TOTAL ROAD AND BRIDGES	\$ 1,959,006	169,855	310,138	7,087,386	17,038,670	26,565,055

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JEFFERSON COUNTY, TEXAS  
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2000

<u>FUNCTION AND ACTIVITY</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>PROPERTY AND EQUIPMENT</u>	<u>ROADS, BRIDGES AND RIGHT-OF-WAY</u>	<u>TOTAL</u>
<b>CHARITIES, HEALTH AND WELFARE:</b>						
AGRICULTURE	\$ -	-	-	105,545	-	105,545
ENVIRONMENTAL CONTROL	-	-	-	89,348	-	89,348
CHILD WELFARE	-	-	-	24,292	-	24,292
HEALTH & WELFARE I	-	-	-	188,582	-	188,582
HEALTH & WELFARE II	14,000	238,582	10,640	150,023	-	413,245
MOSQUITO CONTROL	-	610,261	36,932	496,291	-	1,143,484
NURSE PRACTITIONER	-	-	-	14,674	-	14,674
TOTAL CHARITIES, HEALTH AND WELFARE	\$ 14,000	848,843	47,572	1,068,755	-	1,979,170
<b>COOPERATIVE WORK:</b>						
EMERGENCY MANAGEMENT	\$ -	309	1,038	39,914	-	41,261
VETERANS SERVICES	-	-	-	26,598	-	26,598
TOTAL COOPERATIVE WORK	\$ -	309	1,038	66,512	-	67,859
<b>STATE/ FEDERAL GRANT:</b>						
STATE/FEDERAL GRANT	\$ -	14,009	128,330	2,228,960	21,775	2,393,074
TOTAL STATE/FEDERAL GRANT	\$ -	14,009	128,330	2,228,960	21,775	2,393,074
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES	\$ 6,207,106	52,025,868	14,794,437	22,498,158	17,060,445	112,586,014
CONSTRUCTION IN PROGRESS					\$ 9,370,247	
TOTAL GENERAL FIXED ASSETS					\$ 121,956,261	

**JEFFERSON COUNTY, TEXAS  
SCHEDULE OF CHANGES IN FIXED ASSETS - BY FUNCTION AND ACTIVITY  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

<u>FUNCTION AND ACTIVITY</u>	<u>10/1/1999</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>9/30/2000</u>
<b>GENERAL GOVERNMENT:</b>				
COUNTY AUDITOR	\$ 91,085	14,119	13,657	91,547
COUNTY CLERK	1,383,976	85,618	7,865	1,461,729
COUNTY ENGINEER	264,217	51,222	69,461	245,978
COUNTY JUDGE	52,516	4,199	1,754	54,961
COUNTY TREASURER	31,450	3,817	6,349	28,918
FEE COLLECTIONS	-	4,337	-	4,337
GENERAL SERVICES	197,441	-	-	197,441
HISTORICAL COMMISSION	15,124	401	690	14,835
HUMAN RESOURCES	29,772	3,039	4,860	27,951
LIBRARY	96,456	1,175	-	97,631
MAINTENANCE				
BEAUMONT	42,271,905	290,838	3,783	42,558,960
MID-COUNTY	281,528	10,371	2,029	289,870
PORT ARTHUR	3,795,158	48,281	7,327	3,836,112
MIS - DATA PROCESSING	523,941	65,078	17,321	571,698
PRINTING	61,037	6,291	449	66,879
PURCHASING	92,494	7,538	3,939	96,093
RISK MANAGEMENT	5,886	25,764	-	31,650
SERVICE CENTER - BEAUMONT	1,545,484	15,511	-	1,560,995
TAX ASSESSOR/COLLECTOR	668,254	97,157	29,235	736,176
VOTING MACHINES	320,834	3,508	325	324,017
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 51,728,558</b>	<b>738,264</b>	<b>169,044</b>	<b>52,297,778</b>
<b>JUDICIAL AND LAW ENFORCEMENT:</b>				
ADULT PROBATION	\$ 1,228,718	101,810	26,727	1,303,801
BOOT CAMP	186,572	-	-	186,572
CONSTABLES	646,479	178,682	56,150	769,011
COUNTY COURTS	118,779	12,593	9,503	121,869
COUNTY MORGUE	96,709	621,734	-	718,443
COURT OF APPEALS	18,875	-	-	18,875
COURT COORDINATOR	31,562	-	6,400	25,162
CRIME LAB	347,324	7,992	3,244	352,072
CRIMINAL & DISTRICT COURTS	376,054	21,339	16,916	380,477
DISPUTE RESOLUTION	18,770	4,701	1,400	22,071
DISTRICT ATTORNEY	529,721	59,175	44,030	544,866
DISTRICT CLERK	205,746	36,322	30,268	211,800
DRUG IMPACT COURT	40,108	-	2,734	37,374
JUSTICE OF THE PEACE COURTS	321,513	12,962	3,575	330,900
JUVENILE PROBATION & DETENTION	376,427	12,008	25,724	362,711
LAW LIBRARY	8,800	-	-	8,800
PRESS ROOM - 4TH FLOOR	1,550	-	-	1,550
PRE-TRIAL RELEASE	19,565	3,190	2,800	19,955
SHERIFF & JAIL	23,454,201	605,822	193,254	23,866,769
<b>TOTAL JUDICIAL AND LAW ENFORCEMENT</b>	<b>\$ 28,027,473</b>	<b>1,678,330</b>	<b>422,725</b>	<b>29,283,078</b>
<b>ROAD AND BRIDGES:</b>				
PRECINCT OFFICES	\$ 36,694	1,042	5,595	32,141
PRECINCT SERVICE CENTERS	19,784,545	1,206,498	858,907	20,132,136
PARKS & RECREATION	1,675,472	25,236	-	1,700,708
ROADS, BRIDGES & ROW	4,612,132	87,938	-	4,700,070
<b>TOTAL ROAD AND BRIDGES</b>	<b>\$ 26,108,843</b>	<b>1,320,714</b>	<b>864,502</b>	<b>26,565,055</b>

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**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN FIXED ASSETS - BY FUNCTION AND ACTIVITY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

<u>FUNCTION AND ACTIVITY</u>	<u>10/1/1999</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>9/30/2000</u>
<b>HEALTH AND WELFARE:</b>				
AGRICULTURE	\$ 100,755	8,197	3,407	105,545
ENVIRONMENTAL CONTROL	96,199	1,124	7,975	89,348
CHILD WELFARE	23,766	645	119	24,292
HEALTH & WELFARE I	192,057	8,228	11,703	188,582
HEALTH & WELFARE II	424,864	1,934	13,553	413,245
MOSQUITO CONTROL	1,107,314	55,232	19,062	1,143,484
NURSE PRECTIONER	-	14,674	-	14,674
TOTAL HEALTH AND WELFARE	<u>\$ 1,944,955</u>	<u>90,034</u>	<u>55,819</u>	<u>1,979,170</u>
<b>COOPERATIVE WORK:</b>				
EMERGENCY MANAGEMENT	\$ 58,398	1,966	19,103	41,261
VETERANS SERVICES	32,860	985	7,247	26,598
TOTAL COOPERATIVE WORK	<u>\$ 91,258</u>	<u>2,951</u>	<u>26,350</u>	<u>67,859</u>
<b>STATE/ FEDERAL GRANT:</b>				
STATE/FEDERAL GRANT	\$ 2,003,768	397,652	8,346	2,393,074
TOTAL STATE/FEDERAL GRANT	<u>\$ 2,003,768</u>	<u>397,652</u>	<u>8,346</u>	<u>2,393,074</u>
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES	\$ 109,904,855	4,227,945	1,546,786	112,586,014
CONSTRUCTION IN PROGRESS	\$ 2,779,441	7,600,729	1,009,923	9,370,247
TOTAL GENERAL FIXED ASSETS	<u>\$ 112,684,296</u>	<u>11,828,674</u>	<u>2,556,709</u>	<u>121,956,261</u>

GENERAL LONG-TERM DEBT

ACCOUNT GROUP

## GENERAL LONG-TERM DEBT ACCOUNT GROUP

This group of accounts is used to record and account for the general obligation bonded debt, long-term leases and compensated absences liability of the County.

**JEFFERSON COUNTY, TEXAS**  
**COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT**  
**SEPTEMBER 30, 2000 AND 1999**

	<u>2000</u>	<u>1999</u>
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT</b>		
<hr/>		
AMOUNT AVAILABLE IN DEBT SERVICE FUNDS	\$ 2,356,619	1,887,549
AMOUNT TO BE PROVIDED FOR:		
RETIREMENT OF CAPITAL LEASES	831,697	1,143,050
RETIREMENT OF GENERAL LONG-TERM DEBT		
OTHER LIABILITIES	<u>81,476,845</u>	<u>28,736,520</u>
TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED	<u>\$ 84,665,161</u>	<u>31,767,119</u>
<b>GENERAL LONG-TERM DEBT OBLIGATIONS</b>		
<hr/>		
COMPENSATED ABSENCES	\$ 7,448,464	6,569,069
CAPITAL LEASES PAYABLE	831,697	1,143,050
BONDS PAYABLE	<u>76,385,000</u>	<u>24,055,000</u>
TOTAL GENERAL LONG-TERM DEBT OBLIGATIONS	<u>\$ 84,665,161</u>	<u>31,767,119</u>

**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

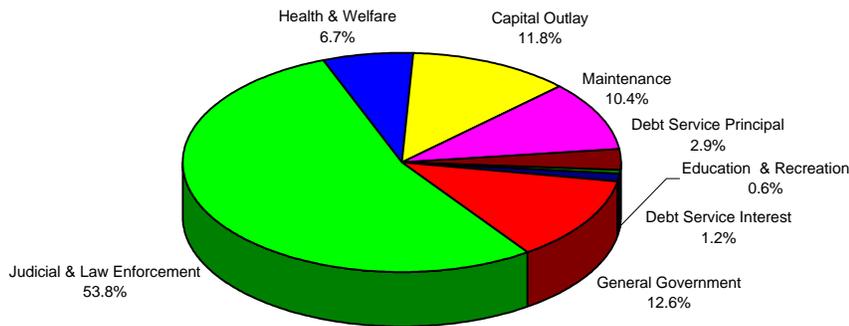
	<u>BALANCE</u> <u>10/1/99</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>9/30/00</u>
COMPENSATED ABSENCES	\$ 6,569,069	1,295,670	416,275	7,448,464
CAPITAL LEASES PAYABLE	1,143,050	-	311,353	831,697
BONDS PAYABLE	<u>24,055,000</u>	<u>55,000,000</u>	<u>2,670,000</u>	<u>76,385,000</u>
 TOTALS	 <u>\$ 31,767,119</u>	 <u>56,295,670</u>	 <u>3,397,628</u>	 <u>84,665,161</u>

## STATISTICAL SECTION

**JEFFERSON COUNTY, TEXAS  
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (a)  
LAST TEN FISCAL YEARS  
(Unaudited)**

<u>FISCAL YEAR</u>	<u>GENERAL GOVERNMENT</u>	<u>JUDICIAL AND LAW ENFORCEMENT</u>	<u>EDUCATION AND RECREATION</u>	<u>HEALTH AND WELFARE</u>	<u>CONTRACTUAL SERVICES</u>
1991	\$ 8,845,314	\$ 23,899,926	\$ 702,461	\$ 5,305,567	\$ 826,056
1992	9,386,550	26,793,040	631,726	6,605,550	1,175,166
1993	10,283,807	34,051,640	810,289	7,156,744	1,539,975
1994	11,181,815	38,362,335	955,341	7,231,696	1,400,338
1995	11,754,509	41,526,888	426,438	7,007,316	578,466
1996	9,250,555	41,474,153	489,097	6,529,535	365,688
1997	10,646,320	43,243,192	524,963	5,612,021	49,352
1998	10,229,806	44,081,194	486,719	5,150,674	30,180
1999	10,348,142	47,441,074	513,718	5,199,497	39,053
2000	11,626,757	49,543,078	516,098	6,180,430	9,684

**General Government Expenditures by Function**

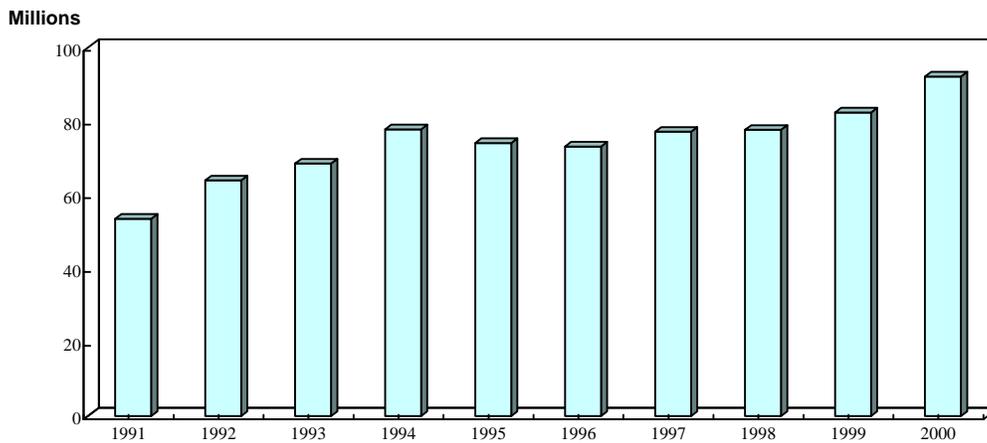


(a) Includes General, Special Revenue, Capital Projects and Debt Service Funds.

TABLE 1  
PAGE 2 of 2

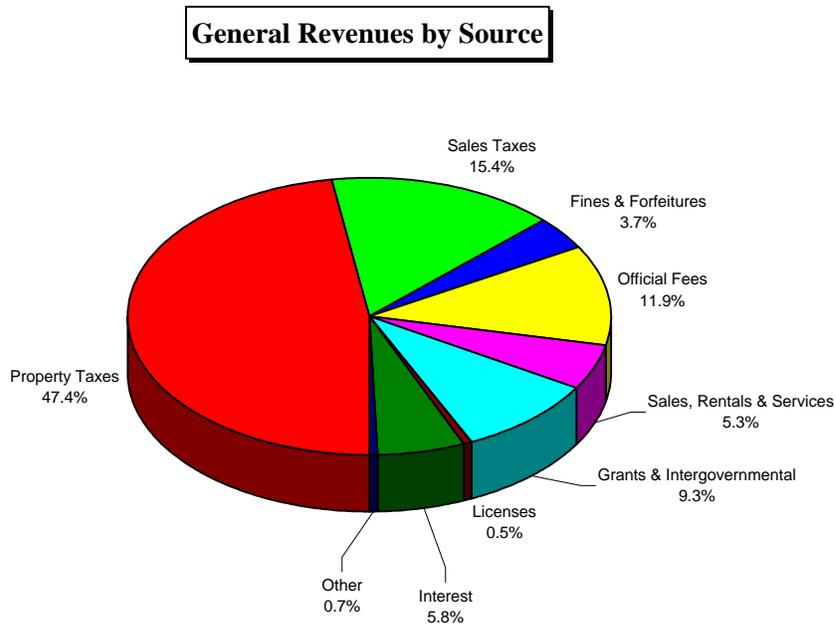
<u>PARTICIPATION WITH OTHER GOVERNMENTAL AGENCIES</u>	<u>MAINTENANCE EQUIPMENT AND STRUCTURES</u>	<u>CAPITAL OUTLAY</u>	<u>DEBT SERVICE PRINCIPAL</u>	<u>DEBT SERVICE INTEREST/ COMMISSION</u>	<u>TOTAL EXPENDITURES</u>
\$ 32,000	\$ 4,985,810	\$ 5,268,321	\$ 2,035,000	\$ 1,598,719	\$ 53,499,174
-	4,993,589	10,315,662	2,305,000	1,676,008	63,882,291
-	5,505,871	5,308,129	2,250,000	1,549,299	68,455,754
23,000	4,841,213	9,983,387	2,654,042	1,113,074	77,746,241
-	5,195,709	3,755,289	2,475,000	1,298,255	74,017,870
-	7,805,386	3,991,974	1,960,000	1,242,522	73,108,910
-	8,351,767	5,264,113	2,220,000	1,189,927	77,101,655
-	8,215,782	5,839,748	2,485,000	1,101,286	77,620,389
-	8,698,584	6,594,022	2,405,000	1,067,213	82,306,303
-	9,542,345	10,881,982	2,670,000	1,112,364	92,082,738

**General Government Expenditures Last Ten Fiscal Years**



**JEFFERSON COUNTY, TEXAS  
GENERAL REVENUES BY SOURCE (a)  
LAST TEN FISCAL YEARS  
(Unaudited)**

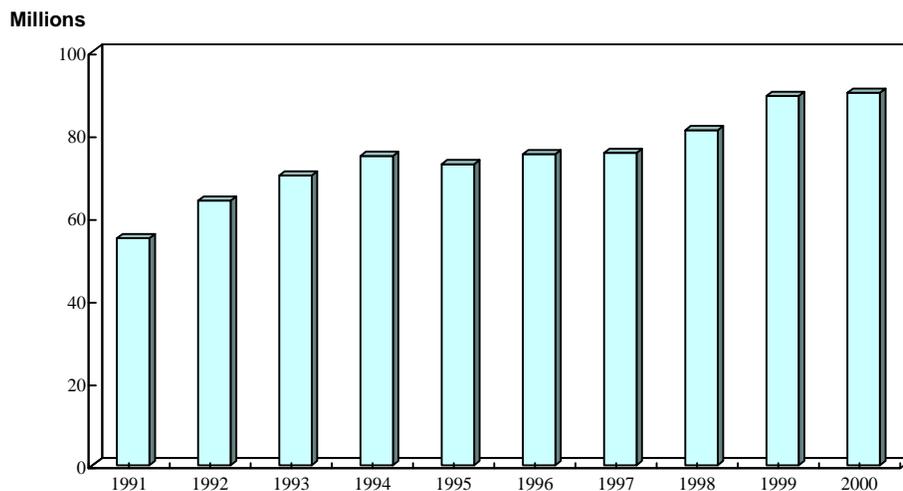
FISCAL YEAR	PROPERTY TAXES	SALES AND USE TAX	OFFICAL FEES	FINES AND FORFEITURES	SALES, RENTALS AND SERVICES
1991	\$ 24,939,711	\$ 12,080,087	\$ 7,190,974	\$ 1,418,035	\$ 316,553
1992	29,158,720	13,155,520	8,105,027	1,760,585	94,033
1993	30,540,252	12,734,254	13,777,264	2,315,753	306,996
1994	30,552,260	13,114,976	16,573,764	1,873,298	275,903
1995	32,377,831	13,389,266	12,948,940	2,126,374	258,202
1996	37,703,857	13,148,044	10,851,762	1,322,376	553,732
1997	38,879,048	12,622,841	9,575,098	1,963,894	1,825,690
1998	39,950,551	15,247,440	10,262,716	2,334,443	1,909,543
1999	42,347,242	13,502,676	10,679,407	2,922,403	7,563,814
2000	42,624,272	13,860,790	10,731,563	3,365,240	4,727,874



(a) Includes General, Special Revenue, Capital Projects and Debt Service Funds.

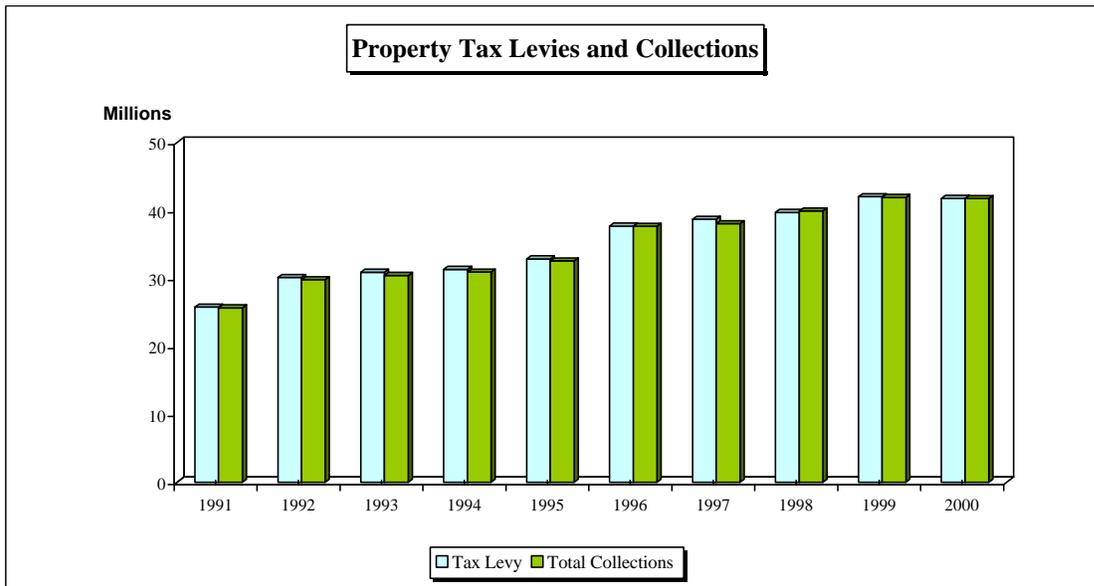
REPAYMENTS AND REFUNDS	GRANTS AND RECEIPTS FROM OTHER GOVERNMENTS	INTEREST ON INVESTMENTS	LICENSES	OTHER REVENUES	TOTAL REVENUES
\$ 462,938	\$ 5,377,573	\$ 2,612,003	\$ 412,344	\$ 44,734	\$ 54,854,952
545,142	8,883,483	1,446,904	96,903	693,680	63,939,997
36,146	8,985,651	894,066	401,240	23,727	70,015,349
-	10,096,303	1,426,883	451,223	400,140	74,764,750
15,093	8,886,600	2,060,575	479,260	220,737	72,762,878
443	8,241,356	2,339,855	506,414	551,513	75,219,352
16,057	7,382,249	2,288,536	447,001	517,853	75,518,267
29,933	7,969,156	2,469,724	473,567	354,407	81,001,480
21,229	8,408,841	2,638,316	450,865	721,015	89,255,808
13,792	8,378,371	5,183,310	487,024	656,689	90,028,925

**General Revenues Last Ten Fiscal Years**



**JEFFERSON COUNTY, TEXAS  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(Unaudited)**

FISCAL YEAR ENDED	AD VALOREM TAX LEVY OCTOBER 1	CURRENT TAX COLLECTIONS (a)	PERCENTAGE OF LEVY COLLECTED	DELINQUENT	TOTAL TAX COLLECTIONS	RATIO	DELINQUENT	
				TAX		COLLECTIONS	TAXES RECEIVABLE (c)	
				COLLECTIONS (b)		TO CURRENT TAX LEVY	PERSONAL PROPERTY	REAL PROPERTY
1991	\$ 25,769,888	\$ 25,252,926	97.99%	\$ 414,498	\$ 25,667,424	99.60%	\$ 662,816	\$ 1,717,615
1992	30,124,005	29,491,505	97.90%	311,510	29,803,015	98.93%	820,853	1,841,340
1993	30,911,951	30,176,334	97.62%	262,886	30,439,220	98.47%	904,058	2,143,915
1994	31,330,904	30,606,048	97.69%	321,478	30,927,526	98.71%	893,851	2,419,040
1995	32,854,258	32,197,200	98.00%	370,326	32,567,526	99.13%	850,476	2,602,595
1996	37,684,064	37,006,664	98.20%	656,942	37,663,606	99.95%	829,927	2,470,587
1997	38,690,064	37,691,228	97.42%	353,536	38,044,764	98.33%	913,773	2,895,521
1998	39,702,445	39,100,364	98.48%	802,333	39,902,697	100.50%	902,166	2,590,099
1999	42,022,635	41,426,352	98.58%	487,145	41,913,497	99.74%	942,589	2,599,166
2000	41,752,443	41,099,423	98.44%	637,887	41,737,310	99.96%	847,217	2,530,086



- (a) Taxes levied in any year which are collected commencing October 1 of such year through September 30 of the following year are shown as current collections. Such amounts include collections of the current levy after February 1, which is the date taxes become legally delinquent.
- (b) Non-current collections of property taxes during the period beginning on October 1 of the year indicated and ending September 30 of the following year are shown as delinquent collections.
- (c) The accumulation of all unpaid ad valorem taxes at the end of the collection period on October 1 of the year indicated and ending September 30, of the following year, is shown as delinquent taxes receivable.

**JEFFERSON COUNTY, TEXAS**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX YEARS**  
**(Unaudited)**

TAX YEAR	ASSESSED VALUE					ASSESSMENT RATIO	ESTIMATED ACTUAL VALUE
	REAL PROPERTY	LESS (a) EXEMPTIONS	REAL PROPERTY (NET)	PERSONAL PROPERTY	TOTAL (b)		
1991	\$ 8,195,619,857	\$ 921,866,168	\$ 7,273,753,689	\$ 2,469,004,302	\$ 9,742,757,991	100%	\$ 11,732,356,982
1992	9,014,138,680	1,827,005,830	7,187,132,850	2,403,334,000	9,590,466,850	100%	11,075,711,430
1993	9,674,283,760	2,264,030,584	7,410,253,176	2,325,784,960	9,736,038,136	100%	12,000,068,720
1994	9,873,231,860	2,358,578,278	7,514,653,582	2,169,594,586	9,684,248,168	100%	12,042,826,446
1995	10,273,009,120	2,329,299,106	7,943,710,014	2,244,296,720	10,188,006,734	100%	12,517,305,840
1996	10,224,058,800	2,078,894,772	8,145,164,028	2,388,550,990	10,533,715,018	100%	12,612,609,790
1997	10,283,130,071	1,822,642,260	8,460,487,811	2,451,323,011	10,911,810,822	100%	12,734,453,082
1998	10,500,099,232	1,442,037,494	9,058,061,738	2,470,696,101	11,528,757,839	100%	12,970,795,333
1999	11,568,619,310	2,417,269,942	9,151,349,368	2,313,195,563	11,464,544,931	100%	13,881,814,873
2000	12,041,159,841	824,849,700	11,216,310,141	2,511,856,478	13,728,166,619	100%	14,553,016,319

- (a) Exemptions are evenly divided between regular homesteads, and homestead property of persons 65 years of age or older.
- (b) Net of exemptions.

**JEFFERSON COUNTY, TEXAS  
PROPERTY TAX RATES (per \$100 valuation)  
DIRECT AND ALL OVERLAPPING GOVERNMENTS  
LAST TEN TAX YEARS  
(Unaudited)**

PURPOSE	2000	1999	1998	1997	1996
COUNTY-WIDE TAXING JURISDICTION:					
JEFFERSON COUNTY	0.365000	0.365000	0.365000	0.365000	0.370000
CITIES:					
BEAUMONT	0.635000	0.635000	0.635000	0.615000	0.615000
GROVES	0.748000	0.748000	0.748000	0.718000	0.700000
NEDERLAND	0.650000	0.650000	0.700000	0.700000	0.700000
PORT ARTHUR	0.775000	0.775000	0.775000	0.775000	0.775000
PORT NECHES	0.660000	0.660000	0.660000	0.689000	0.689000
SCHOOL DISTRICTS:					
BEAUMONT	1.520000	1.500000	1.500000	1.480000	1.440000
HAMSHIRE FANNETT	1.550000	1.540000	1.714241	1.480000	1.490000
HARDIN JEFFERSON	1.486500	1.533000	1.485000	1.430000	1.620000
NEDERLAND	1.540000	1.510000	1.510000	1.470436	1.430000
PORT ARTHUR	1.500000	1.500000	1.489000	1.489000	1.489000
PORT NECHES	1.684053	1.703027	1.734542	1.667155	1.544297
SABINE PASS	1.680000	1.645000	1.500000	1.500000	1.500000
PORT DISTRICTS:					
BEAUMONT	0.098750	0.081382	0.082435	0.088382	0.073970
PORT ARTHUR	0.138556	0.146490	0.139785	0.158451	0.153870
SABINE PASS	0.270458	0.280136	0.239110	0.122124	0.151591
DRAINAGE DISTRICTS:					
DRAINAGE DISTRICTS #3	0.307738	0.375863	0.432500	0.443544	0.448014
DRAINAGE DISTRICTS #6	0.200039	0.200039	0.200039	0.200039	0.200039
DRAINAGE DISTRICTS #7	0.170500	0.170500	0.172102	0.172102	0.172102
NAVIGATION DISTRICTS:					
JEFFERSON COUNTY	0.023023	0.017808	0.018000	0.019468	0.019468
MUNICIPAL UTILITY DISTRICTS:					
BEVIL OAKS	0.306541	0.323262	0.342720	0.356171	0.404123
NORTHWEST FOREST	0.755752	0.761977	0.837500	0.850000	0.979574
WATER DISTRICTS:					
WATER DISTRICT #10	0.307688	0.369312	0.408747	0.428613	0.463235
FIRE DISTRICTS:					
RURAL FIRE #1	0.030018	0.028888	0.030000	0.029204	0.029260
EMERGENCY SERVICE DISTRICTS:					
EMERGENCY SERVICE DISTRICT #1	0.058574	0.061958	0.063775	0.062538	0.066265
CONSERVATION DISTRICTS:					
TRINITY BAY	0.518190	0.503920	0.503920	0.503920	0.521240
IMPROVEMENT DISTRICT:					
CARDINAL MEADOWS	0.332707	0.339887	0.338402	0.395117	0.392988

TABLE 5  
PAGE 2 of 2

1995	1994	1993	1992	1991
0.370000	0.340000	0.320000	0.323000	0.309000
0.615000	0.615000	0.615000	0.620000	0.590000
0.710000	0.712000	0.712000	0.722000	0.665000
0.700000	0.700000	0.700000	0.700000	0.700000
0.775000	0.775000	0.775000	0.775000	0.785000
0.689000	0.750000	0.750000	0.750000	0.750000
1.417600	1.385000	1.351000	0.456000	0.378000
1.490000	1.490000	1.490000	0.598360	0.620000
1.480000	1.480000	1.430000	1.350000	1.350000
1.450000	1.450000	1.450000	0.540000	0.570000
1.489000	1.460000	1.420000	0.540000	0.540000
1.370000	1.400000	1.400000	0.480000	0.480000
1.500000	1.545000	1.450000	0.410000	0.400000
0.073970	0.074963	0.073550	0.065640	0.049720
0.163211	0.169288	0.054840	0.054470	0.495800
0.127832	0.110924	0.089670	0.076360	0.119170
0.439461	0.425000	0.039943	0.379630	0.431450
0.196898	0.171780	0.164680	0.168920	0.188920
0.174452	0.179697	0.159500	0.159500	0.150000
0.019000	0.012450	0.011990	0.012000	0.007000
0.460865	0.348875	0.352220	0.383560	0.366390
1.139085	0.971805	0.978390	1.030000	0.970000
0.424528	0.434411	0.383980	0.388400	0.431400
0.029260	0.029260	0.029260	0.030000	0.030000
0.076619	0.065021	0.063570	0.070000	0.000000
0.461600	0.419500	0.442000	0.410000	0.358800
0.428936	0.417647	0.416330	0.433630	0.410000

**JEFFERSON COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**SEPTEMBER 30, 2000**  
**(Unaudited)**

Assessed Value of Real Property	\$12,041,159,841
---------------------------------	------------------

Assessed Value of All Taxable Property	\$14,553,016,318
--	------------------

**Bonds Issued Under Article III,  
Section 52 of the Texas Constitution:**

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Debt Limit, 25% of Real Property Assessed Value	\$3,010,289,960
---	-----------------

Amount of Debt Applicable to Constitutional

Debt Limit:

Total Bonded Applicable Debt	\$76,385,000	
Less Amount Availabe in Debt Service Fund	2,356,619	74,028,381

LEGAL DEBT MARGIN, BONDS ISSUED  
 UNDER ARTICLE III, SECTION 52  
 OF THE TEXAS CONSTITUTION

\$2,936,261,579

**Bonds Issued Under Article VIII, Section 9:**

In addition to unlimited tax bonds, the County may issue statutorially authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provision of such Chapter is limited in the aggregate to 5% of the assessed valuation. The debt limit under Chapter 2, Tittle 22 is approximately \$727,650,816 compared to applicable bonds outstanding at September 30, 2000 of \$76,385,000.

TABLE 7

**JEFFERSON COUNTY, TEXAS**  
**RATIO OF NET GENERAL BONDED DEBT TO**  
**ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

Fiscal Year	Estimated Population (a)	Taxable Assessed Valuation	Funded Debt Outstanding at End of Year (b)	Less Amount Available in Debt Service	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1991	239,397	\$ 9,399,693,390	\$ 26,655,000	\$ 663,675	\$ 25,991,325	0.28%	\$ 109
1992	239,397	9,593,466,850	24,350,000	992,008	23,357,992	0.24%	98
1993	239,397	9,736,038,136	22,100,000	800,477	21,299,523	0.22%	89
1994	239,397	9,684,248,168	27,550,000	1,343,774	26,206,226	0.27%	109
1995	239,397	10,544,711,730	25,075,000	1,265,514	23,809,486	0.23%	99
1996	239,397	10,310,184,489	25,165,000	1,600,651	23,564,349	0.23%	98
1997	239,397	10,915,966,140	22,945,000	1,625,341	21,319,659	0.20%	89
1998	239,397	11,525,176,229	20,460,000	1,940,029	18,519,971	0.16%	77
1999	239,397	11,464,544,931	24,055,000	1,887,549	22,167,451	0.19%	93
2000	239,397	11,866,488,079	76,385,000	2,356,619	74,028,381	0.62%	309

(a) U.S. Census Bureau estimate.

(b) Includes all General Obligation Bonds, Certificates of Obligation, and Long term Construction Notes which are supported by property tax revenues.

TABLE 8

**JEFFERSON COUNTY, TEXAS**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES**  
**FOR GENERAL BONDED DEBT TO TOTAL GENERAL**  
**EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**

Fiscal Year	Debt Service			General Expenditures	Ratio of Debt Service To General Expenditures
	Principle	Interest	Total Debt Service		
1991	\$ 2,035,000	\$ 1,598,719	\$ 3,633,719	\$ 53,499,174	6.79%
1992	2,305,000	1,676,008	3,981,008	63,882,291	6.23%
1993	2,250,000	1,549,299	3,799,299	68,455,754	5.55%
1994	2,654,042	1,113,074	3,767,116	77,746,241	4.85%
1995	2,475,000	1,298,255	3,773,255	74,017,870	5.10%
1996	1,960,000	1,242,522	3,202,522	73,108,910	4.38%
1997	2,220,000	1,186,050	3,406,050	77,101,655	4.42%
1998	2,485,000	1,097,308	3,582,308	77,620,389	4.62%
1999	2,405,000	1,062,311	3,467,311	82,336,303	4.21%
2000	2,670,000	1,107,602	3,777,602	92,082,738	4.10%

TABLE 9

**JEFFERSON COUNTY, TEXAS**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**SEPTEMBER 30, 2000**  
**(Unaudited)**

	Net Outstanding Debt	Applicable %	Applicable Share of Debt
COUNTY-WIDE TAXING JURISDICTION:			
JEFFERSON COUNTY	\$76,385,000	100.00%	\$76,385,000
<b>Total Direct Debt</b>			<b>\$76,385,000</b>
CITIES:			
BEAUMONT	81,093,791	100.00%	81,093,791
GROVES	13,905,000	100.00%	13,905,000
NEDERLAND	20,465,000	100.00%	20,465,000
PORT ARTHUR	38,245,000	100.00%	38,245,000
PORT NECHES	18,640,000	100.00%	18,640,000
SCHOOL DISTRICTS:			
BEAUMONT	71,990,000	100.00%	71,990,000
HAMSHIRE FANNETT	9,935,000	100.00%	9,935,000
HARDIN JEFFERSON	3,635,000	55.00%	1,999,250
NEDERLAND	17,555,000	100.00%	17,555,000
PORT ARTHUR	-	100.00%	-
PORT NECHES	36,900,000	100.00%	36,900,000
SABINE PASS	10,000,000	100.00%	10,000,000
PORT DISTRICTS:			
BEAUMONT	36,624,995	100.00%	36,624,995
PORT ARTHUR	32,215,000	100.00%	32,215,000
SABINE PASS	1,549,139	100.00%	1,549,139
DRAINAGE DISTRICTS:			
DRAINAGE DISTRICTS #3	-	100.00%	-
DRAINAGE DISTRICTS #6	1,490,000	100.00%	1,490,000
DRAINAGE DISTRICTS #7	-	100.00%	-
NAVIGATION DISTRICTS:			
JEFFERSON COUNTY	-	100.00%	-
MUNICIPAL UTILITY DISTRICTS:			
BEVIL OAKS	232,640	100.00%	232,640
NORTHWEST FOREST	655,000	100.00%	655,000
PARK CENTRAL	11,129,507	100.00%	11,129,507
WATER DISTRICTS:			
WATER DISTRICT #10	4,655,000	100.00%	4,655,000
FIRE DISTRICTS:			
RURAL FIRE #1	-	100.00%	-
EMERGENCY SERVICE DISTRICTS:			
EMERGENCY SERVICE DISTRICT #1	-	100.00%	-
CONSERVATION DISTRICTS:			
TRINITY BAY	2,155,000	100.00%	2,155,000
IMPROVEMENT DISTRICT:			
CARDINAL MEADOWS	52,888	100.00%	52,888
<b>Total Overlapping Debt</b>			<b>411,487,210</b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$487,872,210</b>

TABLE 10

**JEFFERSON COUNTY, TEXAS  
DEMOGRAPHIC STATISTICS  
LAST TEN YEARS  
(Unaudited)**

EMPLOYMENT STATISTICS

Fiscal Year	Civilian Labor Force	Total Employment	Total Unemployment	Percent Unemployment
1991	118,166	110,241	7,925	6.7%
1992	121,262	110,559	10,703	8.8%
1993	120,862	108,304	12,558	10.4%
1994	119,328	107,900	11,428	9.6%
1995	118,929	108,026	10,903	9.2%
1996	116,281	106,190	10,091	8.7%
1997	116,262	107,549	8,713	7.5%
1998	116,950	108,982	7,968	6.8%
1999	116,881	107,373	9,508	8.1%
2000(a)	114,868	105,486	9,382	8.2%

POPULATION STATISTICS

Year (b)	County	City of Beaumont	City of Pt. Arthur	Beaumont, Pt. Arthur, Orange MSA
1960	245,659	119,175	66,676	306,016
1970	246,402	117,548	57,371	347,568
1980	250,938	118,102	61,195	375,497
1990	239,397	114,323	58,724	361,226

(a) Average through end of September, 2000. Labor Market Statistics - TWC.

(b) U.S. Census estimates.

**JEFFERSON COUNTY, TEXAS  
PROPERTY VALUE AND CONSTRUCTION  
LAST TEN TAX YEARS  
(Unaudited)**

TAX YEAR	PROPERTY VALUE (a)			CONSTRUCTION (c)		
	MARKET VALUE		ESTIMATED ACTUAL VALUE	COMMERCIAL	RESIDENTIAL	TOTAL
	TAXABLE PROPERTY	EXEMPTIONS (b)				
1991	\$ 12,654,223,150	\$ 921,866,168	\$ 11,732,356,982	(d)	(d)	-
1992	12,902,717,260	1,827,005,830	11,075,711,430	(d)	(d)	-
1993	14,264,099,304	2,264,030,584	12,000,068,720	(d)	(d)	-
1994	14,401,404,724	2,358,578,278	12,042,826,446	(d)	(d)	-
1995	14,846,604,946	2,329,299,106	12,517,305,840	(d)	(d)	-
1996	14,691,504,562	2,078,894,772	12,612,609,790	\$71,031,491	\$27,971,959	\$99,003,450
1997	14,557,095,342	1,822,642,260	12,734,453,082	87,731,204	48,236,969	135,968,173
1998	14,412,832,827	1,442,037,494	12,970,795,333	68,450,070	53,510,726	121,960,796
1999	16,299,084,815	2,417,269,942	13,881,814,873	141,727,689	65,338,286	207,065,975
2000	17,239,544,557	2,686,528,239	14,553,016,318	79,227,703	71,689,240	150,916,943

- (a) The property value used is the certified appraised value from the Jefferson County Appraisal District.  
(b) Exemptions are evenly divided between regular homesteads, and homestead property of persons 65 years of age or older.  
(c) Jefferson County estimate.  
(d) Information not available.

TABLE 12

**JEFFERSON COUNTY, TEXAS  
PRINCIPAL TAXPAYERS  
OCTOBER 1, 2000 (a)  
(Unaudited)**

TAXPAYERS	2000 ASSESSED VALUATIONS (b)	PERCENTAGE OF TOTAL ASSESSED VALUATION
MOBIL OIL CORPORATION	\$1,523,461,310	12.84%
HUNTSMAN PETROCHEMICAL CORP.	1,006,080,540	8.48%
MOTIVA REFINERY	654,620,230	5.52%
CHEVRON USA INC.	418,425,950	3.53%
AMERICAN PETROFINA MKT INC.	338,915,890	2.86%
PREMCOR REFINING GROUP INC.	322,880,660	2.72%
E I DUPONT DE NEMOURS	204,829,010	1.73%
GOODYEAR TIRE & RUBBER CO.	204,489,360	1.72%
GULF STATES UTILITIES CO.	169,467,320	1.43%
BEAUMONT METHANOL LIMITED	126,990,110	1.07%
AIR LIQUIDE AMERICAN CORP.	115,564,550	0.97%
SOUTHWESTERN BELL	114,436,920	0.96%
BASF CORPORATION	114,091,470	0.96%
EQUISTAR CHEMICALS LP	107,400,750	0.91%
CENTANA ENERGY MARKETING CO.	95,070,820	0.80%
INEOS	90,167,100	0.76%
ATOFINA CHEMICALS INC	81,147,660	0.68%
SUN MARINE TERMINALS INC.	73,896,050	0.62%
AMERIPOL SYNPOL CORPORATION	49,097,870	0.41%
PRAXAIR INC	39,855,640	0.34%
<b>TOTAL</b>	<b>\$5,850,889,210</b>	<b>49.31%</b>

(a) Tax roll for fiscal year 2000

(b) Amounts shown for these taxpayers do not include assessed valuations attributable to certain subsidiaries and affiliates which are not grouped on the tax roll with the taxpayers shown.

**JEFFERSON COUNTY, TEXAS  
MISCELLANEOUS STATISTICS (a)  
SEPTEMBER 30, 2000  
(Unaudited)**

**DEBT SERVICE REQUIREMENTS**

Fiscal Year Ended 9/30	Outstanding Debt			\$55,000,000 Certificates of Obligation, Series 2000			Total Outstanding Debt	% of Principal Retired
	Principal	Interest	Total	Principal	Interest	Total		
2001	2,010,000	959,333	2,969,333	-	4,942,013	4,942,013	7,911,346	
2002	2,105,000	877,508	2,982,508	-	3,294,675	3,294,675	6,277,183	
2003	2,190,000	790,251	2,980,251	-	3,294,675	3,294,675	6,274,926	8.25%
2004	2,275,000	697,226	2,972,226	-	3,294,675	3,294,675	6,266,901	
2005	2,370,000	599,138	2,969,138	-	3,294,675	3,294,675	6,263,813	
2006	2,485,000	494,498	2,979,498	-	3,294,675	3,294,675	6,274,173	
2007	2,605,000	383,585	2,988,585	-	3,294,675	3,294,675	6,283,260	21.00%
2008	1,705,000	265,545	1,970,545	350,000	3,294,675	3,644,675	5,615,220	
2009	1,780,000	182,000	1,962,000	400,000	3,276,300	3,676,300	5,638,300	
2010	1,860,000	93,000	1,953,000	400,000	3,254,900	3,654,900	5,607,900	
2011	-	-	-	2,325,000	3,233,300	5,558,300	5,558,300	
2011-2025	-	-	-	51,525,000	26,149,188	77,674,188	77,674,188	100.00%
	<u>\$21,385,000</u>	<u>\$5,342,084</u>	<u>\$26,727,084</u>	<u>\$55,000,000</u>	<u>\$63,918,426</u>	<u>\$118,918,426</u>	<u>\$145,645,510</u>	
					Average (2001/2025)		\$5,825,820	
					Maximum		\$7,911,346	

**TAX DEBT OUTSTANDING**

Debt Outstanding

Refunding Bonds, Series 1993	9,685,000
Certificates of Obligation, Series 1993	5,700,000
Certificates of Obligation, Series 1999	6,000,000
Certificates of Obligation, Series 2000	<u>55,000,000</u>
	<u>\$76,385,000</u>

**AUTHORIZED BUT UNISSUED DEBT**

The County has no authorized but unissued bonds.

(a) Annual financial disclosure in compliance with the Securities Exchange Commission's Rule 15c2-12.

**JEFFERSON COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS (a)**  
**SEPTEMBER 30, 2000**  
**(Unaudited)**

**TAXABLE ASSESSED VALUATION BY CATEGORY (b)**

	Tax Year 2000		Tax Year 1999		Tax Year 1998	
	Amount	Percent	Amount	Percent	Amount	Percent
<b>Real Property</b>						
Single Family	\$3,999,069,829	29.53%	\$3,896,472,948	30.13%	\$3,598,257,065	27.74%
Multifamily	243,916,706	1.80%	216,391,630	1.67%	216,916,690	1.67%
Vacant Lots/Tracts	129,095,323	0.95%	132,587,713	1.03%	133,103,063	1.03%
Acreage	146,953,525	1.08%	150,330,183	1.16%	149,924,931	1.16%
Farm & Ranch	56,192,160	0.41%	53,026,890	0.41%	50,181,220	0.39%
<b>Improvements</b>						
Commercial	1,050,438,014	7.76%	1,027,128,602	7.94%	1,017,963,004	7.85%
Industrial	5,185,387,860	38.28%	4,960,200,570	38.35%	5,018,535,020	38.70%
Oil/Gas/Minerals	160,107,180	1.18%	113,830,640	0.88%	238,917,570	1.84%
<b>Personal Property</b>						
Utilities	539,177,540	3.98%	519,675,680	4.02%	546,070,220	4.21%
Commercial	819,536,498	6.05%	786,845,863	6.08%	737,972,643	5.69%
Industrial	1,195,980,600	8.83%	1,063,416,710	8.22%	1,212,597,568	9.35%
Other Personal	18,779,490	0.14%	14,261,270	0.11%	48,997,590	0.38%
<b>Total Appraised</b>	<b>\$13,544,634,725</b>	<b>100.00%</b>	<b>\$12,934,168,699</b>	<b>100.00%</b>	<b>\$12,969,436,584</b>	<b>100.00%</b>
<b>Less: Deductions</b>	<b>1,678,146,646</b>		<b>1,469,623,768</b>		<b>1,444,260,355</b>	
<b>Net Taxable Value</b>	<b>\$11,866,488,079</b>		<b>\$11,464,544,931</b>		<b>\$11,525,176,229</b>	

(a) Annual financial disclosure in compliance with the Securities Exchange Commission's Rule 15c2-12.

(b) Valuations and deductions shown above do not reflect continuing adjustments to the tax base and such figures may differ from those presented elsewhere herein.

TABLE 14  
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Tax Year 1997		Tax Year 1996	
Amount	Percent	Amount	Percent
\$3,543,861,610	27.83%	\$3,493,669,690	27.70%
218,527,700	1.72%	213,981,980	1.70%
131,514,110	1.03%	132,984,770	1.05%
158,732,800	1.25%	163,363,600	1.30%
47,701,000	0.37%	44,802,990	0.36%
985,487,400	7.74%	973,363,140	7.72%
4,893,121,751	38.42%	5,008,190,810	39.71%
229,385,590	1.80%	111,464,410	0.88%
510,028,870	4.01%	519,455,160	4.12%
715,792,208	5.62%	699,556,580	5.55%
1,268,701,483	9.96%	1,220,195,380	9.67%
31,624,560	0.25%	31,581,280	0.25%
<u>\$12,734,479,082</u>	100.00%	<u>\$12,612,609,790</u>	100.00%
<u>1,818,512,942</u>		<u>2,302,425,301</u>	
<u>\$10,915,966,140</u>		<u>\$10,310,184,489</u>	

**JEFFERSON COUNTY, TEXAS  
MISCELLANEOUS STATISTICS (a)  
SEPTEMBER 30, 2000  
(Unaudited)**

**INCOME DISTRIBUTION AND EFFECTIVE BUYING INCOME (b)**

	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<b>Retail Sales by Store Group (000's)</b>					
Building Materials & Garden Supplies	\$201,216	\$194,050	\$181,757	\$167,231	\$151,555
General Merchandise Stores	444,572	434,116	414,655	402,966	370,061
Food Stores	421,318	412,126	404,758	398,401	419,274
Automotive Dealers & Service Stations	519,355	478,862	457,127	415,859	389,856
Apparel and Accessory Stores	112,186	112,174	105,471	99,271	102,308
Furniture and Home Furnishing Stores	210,107	203,415	189,220	192,619	185,480
Eating and Drinking Establishments	266,883	260,074	247,984	238,442	220,730
Miscellaneous Retail	462,538	405,692	372,046	362,614	350,123
<b>Effective Buying Income (EBI) (000's)</b>					
Total EBI	(c)	(c)	(c)	(c)	3,322,295
Median Households EBI	(c)	(c)	(c)	(c)	28,164
<b>Percent of Households EBI</b>					
\$10,000-\$19,999	(c)	(c)	(c)	(c)	37.0%
\$20,000-\$34,999	(c)	(c)	(c)	(c)	22.0%
\$35,000-\$49,999	(c)	(c)	(c)	(c)	17.0%
\$50,000 and Over	(c)	(c)	(c)	(c)	24.0%

- (a) Annual financial disclosure in compliance with the Securities Exchange Commission's Rule 15c2-12.  
(b) State of Texas Comptroller's Office.  
(c) Information no longer available.

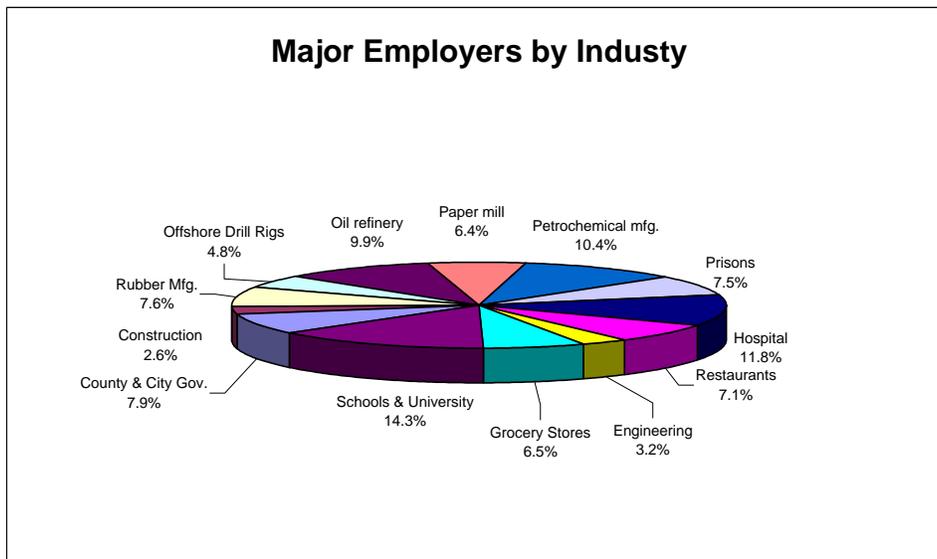
TABLE 15  
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1994	1993	1992	1991	1990
\$143,822	\$140,365	\$142,412	\$132,324	\$138,640
341,725	322,684	305,832	286,650	275,183
421,472	403,820	407,761	389,721	391,951
350,033	313,524	337,278	364,207	402,400
105,874	107,439	108,761	104,078	100,342
173,482	146,214	129,741	124,808	117,442
233,642	230,813	238,408	205,110	195,058
354,617	308,686	295,686	320,510	287,873
3,634,096	3,504,016	3,256,175	(c)	(c)
31,426	30,104	28,435	(c)	(c)
16.9%	17.4%	18.3%	(c)	(c)
20.9%	21.4%	22.4%	(c)	(c)
17.0%	17.5%	17.9%	(c)	(c)
28.4%	26.2%	23.0%	(c)	(c)

**JEFFERSON COUNTY, TEXAS  
MISCELLANEOUS STATISTICS (a)  
SEPTEMBER 30, 2000  
(Unaudited)**

**MAJOR EMPLOYERS CITY AND METRO AREA (b)**

Company	Industry	Employees
Beaumont ISD	School District	2,923
Saint Elizabeth Hospital	Hospital	2,500
McDonald's Restaurants	Restaurants	2,200
Market Basket Food Stores	Grocery Stores	2,000
DuPont de Nemours-Sabine River Works	Petrochemical mfg.	1,702
Bayer Corporation	Synthetic Rubber Mfg.	1,600
Huntsman	Petrochemical mfg.	1,535
Lamar University	University	1,500
TDI-Halter, LP	Offshore Drill Rigs	1,500
Texas Department of Criminal Justice	Prison	1,406
City of Beaumont	City Government	1,300
Mobil Oil Corporation	Oil refinery	1,250
County of Jefferson	County Government	1,150
Memorial Hermann Baptist Hospital	Hospital	1,150
Motiva Enterprises	Oil refinery	1,000
Petrocon Engineering	Engineering	1,000
Inland Eastex	Paperboard	997
Temple Inland	Paper mill	995
Federal Bureau of Prisons	Prison	928
Premcor Refining Group Inc.	Oil refinery	822
Triple S Industrial	Industrial Construction	800
Ameripol Synpol	Synthetic Rubber Mfg.	756



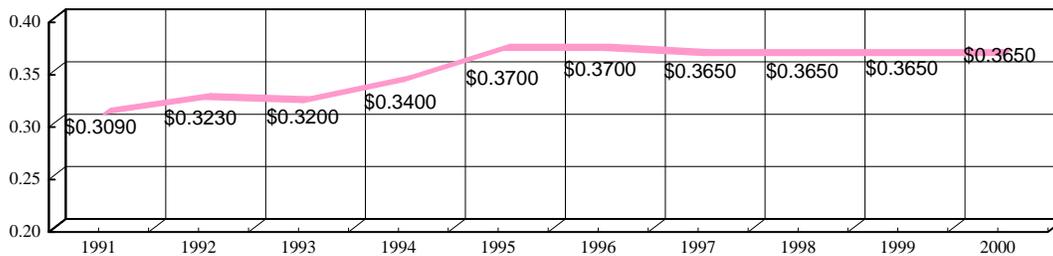
(a) Annual financial disclosure in compliance with the Securities Exchange Commission's Rule 15c2-12.  
 (b) Beaumont Chamber of Commerce.

**JEFFERSON COUNTY, TEXAS  
MISCELLANEOUS STATISTICS (a)  
SEPTEMBER 30, 2000  
(Unaudited)**

**TAX RATE DISTRIBUTION**

	Tax Year									
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Operations	\$0.2721	\$0.2927	\$0.2832	\$0.3034	\$0.3373	\$0.3373	\$0.3311	\$0.3364	\$0.3318	\$0.3116
Debt	0.0369	0.0303	0.0368	0.0366	0.0327	0.0327	0.0339	0.0286	0.0332	0.0534
<b>Totals</b>	<b>\$0.3090</b>	<b>\$0.3230</b>	<b>\$0.3200</b>	<b>\$0.3400</b>	<b>\$0.3700</b>	<b>\$0.3700</b>	<b>\$0.3650</b>	<b>\$0.3650</b>	<b>\$0.3650</b>	<b>\$0.3650</b>

**Tax Rate Last Ten Years**



(a) Annual financial disclosure in compliance with the Securities Exchange Commission's Rule 15c2-12.