	Ward Joundation Parks Donation	1989 TX <u>CIN TX C</u>	1992 TCDP-TCR Infrastructure Venture	Flood Protection <u>Study Grant</u>	Fire Special Revenue	Palace Theater	1999 (Overlook) TDHCA <u>Grant</u>	1999 Local Law Enforcement <u>Grant</u>
\$	40,000	\$ -	\$-	\$-	\$-	\$-	\$-	\$-
	238	(5)	-	-	23	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	9,474	680	-	1,212	-
		-	-	<u> </u>	7,800	-	-	-
	40,238	<u>(5</u>)	-	9,474	8,503		1,212	-
	-	-	-	-	-	-	-	-
	-	-	-	- 1	2,522	-	-	-
	-	_	-	-	-	6,912	1,212	-
	9,081	-	-	-	-	-	-	-
	-	-	-	-	-	~	-	-
	, -	-	-	-	-	-	-	-
	-						-	
	9,081			1	2,522	6,912	1,212	
	31,157	(5)		9,473	5,981	(6,912)	<u> </u>	
	-	-	-	17,327	-	18,295	_	
	-	-	-	-	-	-	-	-
+	-	-	-	17,327		18,295		
				· · · · · · · · · · · · · · · · · · ·		<u></u>		
	31,157	(5)	-	26,800	5,981	11,383	-	-
	-	5	70	(26,800)	1,227	(11,383)	-	-
	-	-	-	-	-	-	_	
•	21.167							
\$	31,157	\$ <u>-</u>	\$ <u>70</u>	\$ <u> </u>	\$ <u>7,208</u>	\$ <u> </u>	\$ <u> </u>	\$

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	Tax			2001		T	otals
Activity Tourism	Increment Financing	Court	Court	Local Law	FEMA	Conto	1 20
Center	District	Technology	Building Security	Enforcement Grant	Engineering Grant	Septe	mber 30,
Center		Technology	Security	<u> </u>	Grant	2002	2001
\$-	\$-	\$-	\$-	\$-	\$ -	\$ 256,012	\$ 125,627
812	-	35	47	* -	÷ -	54,884	26,454
-	-	10,038	10,038	43	-	26,919	22,062
-	-	-	-	-	-	5,014	3,222
-	-	-	-	-	-	-	99,720
-	-	-	-	20,895	63,491	1,306,877	786,623
	54,820	-		-	-	135,969	23,167
812	54,820	10,073	10,085	20,938	63,491	1,785,675	1,086,875
-	1,528,943	-	-	-	-	2,535,458	261,305
-	-	-	-	-	-	24,640	68,175
-	-	-	-	-	-	180,684	424,825
50,330	-	-	921	23,569	69,377	1,269,393	477,336
-	-	-	-	-	-	18,166	6,325
-	-	-	-	-	-	236,749	-
-	154,820	6,690	-	-	-	161,510	-
-	40,637	606		-	-	41,243	-
50,330	1,724,400	7,296	921	23,569	69,377	4,467,843	1,237,966
(_49,518)	<u>(1,669,580</u>)	2,777	9,164	(2,631)	(5,886)	(_2,682,168)	<u>(151,091</u>)
-	-	-	-	2,674	-	496,600	461,505
-	(168,341)			~	<u></u>	(231,544)	(115,368)
	(168,341)	-		2,674		265,056	346,137
(49,518)	(1,837,921)	2,777	9,164	43	(5,886)	(2,417,112)	195,046
147,763	(170,751)	6,618	6,621	-	-	611,307	545,466
		<u> </u>	-				22,366
\$ <u>98,245</u>	\$ <u>(2,008,672</u>)	\$9,395	\$ <u>15,785</u>	\$ <u>43</u>	\$ <u>(5,886</u>)	\$ <u>(1,805,805</u>)	\$ <u>762,878</u>

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CAPITAL PROJECTS FUNDS

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

	Tc	Totals					
2001 CO Construction	Septen 2002	nber 30, 2001					
\$ 1,960,595 6,260	\$ 1,960,926 136,380	\$ 2,202,963					
\$1,966,855	\$ <u>2,097,306</u>	\$2,202,963					
\$ -	\$ 109	\$ 112,743					
<u> 14,778</u> <u> 14,778</u>	<u>144,898</u> <u>145,007</u>	172,087 284,830					
1,952,077 1,952,077	<u>1,952,299</u> <u>1,952,299</u>	1,918,133 1,918,133					
\$1,966,855	\$2,097,306	\$2,202,963					

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	Totals							
2001 CO	Septer	nber 30,						
Construction	2002	2001						
\$ 39,221 6,260 45,481	\$ 46,127 <u>18,458</u> 64,585	\$ 28,883						
45,401		28,883						
	<u>631,720</u> 631,720	<u> </u>						
	001,720							
45,481	(567,135)	(766,325)						
-	104,863 (27,874) 524,312 601,301	45,745 (45,745) <u>2,645,390</u> <u>2,645,390</u>						
45,481	34,166	1,879,065						
1,906,596 \$1,952,077	<u>1,918,133</u> \$ <u>1,952,299</u>	<u> </u>						

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ENTERPRISE FUNDS

Enterprise Funds are used to account for operations 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 be financed or recovered primarily through user charges; or where the government has decided that periodic determination of net income is appropriate for accountability purposes.

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COMBINING BALANCE SHEET

ALL ENTERPRISE FUNDS

SEPTEMBER 30, 2002 (With Comparative Totals for September 30, 2001)

						T	otals	
	Utility					Septe	mber 3	30,
		Operating		Sanitation		2002		2001
ASSETS AND OTHER DEBITS								
Assets:								
Cash and cash equivalents	\$	1,059,331	\$	837,018	\$	1,896,349	\$	1,300,264
Receivables - net:				,		-,,,,-	*	1,500,204
Accounts		3,186,370		253,553		3,439,923		1,384,183
Due from other funds		3,357,877		-		3,357,877		157,309
Restricted assets:						0,007,077		157,507
Funds held by Trinity River Authority		443,827		-		443,827		495,878
Cash and cash equivalents		3,469,157		332,452		3,801,609		10,136,057
Land		3,648,279		218,558		3,866,837		3,866,837
Buildings		-		143,111		143,111		143,111
Improvements other than buildings		56,745,746		2,381,277		59,127,023		44,931,411
Machinery and equipment		8,619,571		5,890,600		14,510,171		13,691,440
Construction in progress		-		-		14,510,171		9,394,720
Accumulated depreciation	(19,547,823)	(4,300,098)	(23,847,921)	(
Unamortized discount on bonds sold	(642,106	(72,419	t	714,525	(21,663,616)
Unamortized loss on early extinguishment		-		-		114,525		534,429
,								174,461
Total Assets	\$	61,624,441	\$	5,828,890	\$	67,453,331	\$	64,546,484

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COMBINING BALANCE SHEET

ALL ENTERPRISE FUNDS (Continued) SEPTEMBER 30, 2002 (With Comparative Totals for September 30, 2001)

			·	Fotals
	Utility		Sept	ember 30,
	Operating	g Sanitation	2002	2001
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 644,0	070 \$ 115,957	\$ 760,027	\$ 724,214
Accrued compensated absences	162,4	,		141,858
Accrued interest payable	263,6	· · · ·	, · · -	287,595
Current portion of long-term debt	1,745,0	,	· · · · ·	1,920,000
Accrued payroll	114,3	,	, , ,	131,424
Landfill closure liability	-	177,714	,	155,524
Payable from restricted assets:		· · · , · - ·	***;***	155,524
Customer deposits payable	256,1	- 95	256,195	253,285
Due to other funds	798,7	70 173	•	99,391
Due to state	-	51,244	51,244	40,450
Deferred revenue	1,606,6		1,606,614	-
Capital leases payable	241,4	71 799,595	1,041,066	576,195
Bonds payable	30,421,0	-	32,726,000	33,000,000
Total Liabilities	36,253,6	06 3,760,761	40,014,367	37,329,936
Fund Equity:				
Retained earnings:				
Contributed capital	9,398,2	- 08	9,398,208	9,398,208
Reserved for bond retirement	2,884,8	24 -	2,884,824	1,373,983
Reserved for construction	3,662,22		3,662,226	2,073,977
Unreserved	9,425,5		11,493,706	14,370,380
Total Fund Equity	25,370,8		27,438,964	27,216,548
Total Liabilities and Fund Equity	\$61,624,44	<u>41</u> \$ 5,828,890	\$ <u>67,453,331</u>	\$ <u>64,546,484</u>

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COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS

ALL ENTERPRISE FUNDS

YEAR ENDED SEPTEMBER 30, 2002 (With Comparative Totals for the Year Ended September 30, 2001)

						T	otals	
		Utility				Septe	mber 3	0.
		Operating		Sanitation		2002		2001
OPERATING REVENUE								· · · · · · · · · · · · · · · · · · ·
Charges for Services:								
Water sales	\$	6,220,999	\$	_	\$	6,220,999	\$	6,429,565
Sewer charges	•	3,209,786	•	-	ų.	3,209,786	ų.	3,025,301
Tap fees		31,975		-		31,975		25,395
Other charges		102,986		-		102,986		87,229
Garbage collection fees		7,879		830,638		838,517		869,494
Landfill		-		1,828,645		1,828,645		1,626,599
Grant and contribution		-		-,,		-		90,000
Miscellaneous		291,967		106,109		398,076		190,338
Total Operating Revenue		9,865,592		2,765,392		12,630,984		12,343,921
OPERATING EXPENSES								
Costs of sales and services		5,649,465		1,413,598		7.062.062		7 705 270
Administration		947,565		361,336		7,063,063		7,785,379
Depreciation		1,895,933		288,372		1,308,901		1,606,387
Total Operating Expenses		8,492,963		2,063,306		2,184,305 10,556,269		<u>1,778,311</u> 11,170,077
			-			10,330,207		11,170,077
OPERATING INCOME		1,372,629		702,086		2,074,715		1,173,844
NONOPERATING REVENUE (EXPENSES)								
Transfers in		-		168,341		168,341		1,425,326
Transfers out	(303,186)	(72,372)	(375,558)	(1,425,520
Interest revenue	,	229,598	(9,444	(239,042	(699,927
Interest expense and fees	(1,668,105)	(216,019)	(1,884,124)	(1,717,430)
Total Nonoperating Revenue (Expenses)	(1,741,693)	Ĺ	110,606)	Ĺ	1,852,299)	(1,414,262)
NET INCOME (LOSS)	(369,064)		591,480		222,416	(240,418)
RETAINED EARNINGS, OCTOBER 1		16,341,691		1,476,649		17,818,340	`	18,566,664
PRIOR PERIOD ADJUSTMENTS						<u> </u>	(507,906)
RETAINED EARNINGS, SEPTEMBER 30	\$	15,972,627	\$	2,068,129	\$	18,040,756	\$	17,818,340

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COMBINING STATEMENT OF CASH FLOWS

ALL PROPRIETARY FUND TYPES

YEAR ENDED SEPTEMBER 30, 2002 (With Comparative Totals for the Year Ended September 30, 2001)

						Т	otals			
		Utility		Utility			Septe	mber	mber 30,	
		Operating		Sanitation		2002		2001		
CASH FLOWS FROM OPERATING ACTIVITIES										
Operating income	\$	1,372,629	\$	702,086	\$	2,074,715	\$	1,173,844		
Adjustments to reconcile operating income to		- ,				, ,	-			
net cash provided by operating activities:										
Depreciation		1,895,933		288,372		2,184,305		1,778,311		
Change in assets and liabilities:				-				, ,		
Decrease (increase) in receivables	(298,561)	(156,200)	(454,761)		866,454		
Decrease (increase) in due froms	Ć	3,357,877)	•	157,309	Ì	3,200,568)		1,032,103		
Increase (decrease) in accounts payable	Ć	21,565)		57,378	`	35,813		651,304		
Increase (decrease) in accrued wages payable		17,517	(12,448)		5,069		85,814		
Increase (decrease) in due tos		700,009	Ì	457)		699,552		99,391		
Increase (decrease) in accrued expenses		32,121		29,391		61,512		1,034		
Total Adjustments		1,032,423)		363,345	-	669,078)	-	4,514,411		
	7	1,052,425	_	303,345	7	009,078)		4,514,411		
CASH FLOWS FROM NONCAPITAL										
FINANCING ACTIVITIES										
Prior period adjustments		-		-		-	(507,906)		
Operating transfers from (to) primary government		-		168,341		168,341		1,425,326		
Operating transfers from (to) other funds	(303,186)	(72,372)	(375,558)	(1,822,085)		
Net Cash Used by Noncapital										
Financing Activities	(303,186)		95,969	(207,217)	(904,665)		
CASH FLOWS FROM CAPITAL AND										
RELATED FINANCING ACTIVITIES										
Proceeds from issuance of long-term debt		1,731,000		-		1,731,000		3,915,000		
Principal paid on long-term debt	6	1,685,000)	(235,000)	(1,920,000)	(1,820,000)		
Interest paid on long-term debt	Ì	1,668,105)	Ì	216,019)	Ì	1,884,124)	ì	1,692,485)		
Acquisition or construction of capital assets	è	4,962,926)	è	656,696)	è	5,619,622)	è	12,652,705)		
Proceeds from capital leases	``	183,800	``	686,000	(869,800	(291,424		
Principal paid on capital leases	(151,824)	(253,106)	(404,930)	(235,038)		
Contributed capital	``		((-	(255,058)		
Net Cash Used for Capital and								231,388		
Related Financing Activities	(6 552 055)	((74 921)	(7 007 07()	,	11.025.01.0		
Related Financing Activities	5	6,553,055)	\Box	674,821)	(7,227,876)	(11,935,816)		
CASH FLOWS FROM INVESTING ACTIVITIES										
Interest and dividends on investments		229,598		9,444		239,042		699,928		
Net Cash Provided for Investing Activities		229,598		9,444		239,042		699,928		
	<u></u>									
NET INCREASE (DECREASE) IN CASH	,									
AND CASH EQUIVALENTS	(6,286,437)		496,023	(5,790,414)	(6,452,298)		
CASH AND CASH EQUIVALENTS,										
BEGINNING OF YEAR		11,258,752		673,447		11,932,199		18,384,497		
CASH AND CASH EQUIVALENTS, END OF YEAR	\$	4,972,315	\$	1,169,470	\$	6,141,785	\$	11,932,199		

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COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS

ALL ENTERPRISE FUNDS

YEAR ENDED SEPTEMBER 30, 2002 (With Comparative Totals for the Year Ended September 30, 2001)

Utility September 30, Operating September 30, 2002 2001 OPERATING REVENUE							То	tals	
Operating Sanitation 2002 2001 OPERATING REVENUE Charges for Services S 6,220,999 \$ \$ 6,220,999 \$ \$ 6,220,999 \$ \$ 6,220,999 \$ \$ 6,429,563 3,002,786 3,209,786 3,209,786 3,209,786 3,209,786 3,202,786 3,202,786 3,202,786 3,202,786 3,202,786 5 6,420,989 \$ 6,420,989 \$ 6,420,986 5,20,999 \$ 1,828,645 1,822,845 1,626,599 \$ 6,420,986 \$ 830,638 872,225 \$ 1,626,599 \$ 7,879 830,638 838,216 \$ 86,949 \$ 1,828,645 1,828,645 1,828,645 1,90,339 \$ 7 7,879 \$ 30,676 190,338 \$ \$ 30,876 190,339 \$ 7,365,392 12,630,984 12,343,921 \$ 7,434,3921 \$ 7,434,3921 \$ \$ 7,434,3921 \$ \$ 5,444 \$ \$			Litility						30,
OPERATING REVENUE Charges for Services S 6.220,999 S - S 6.220,999 S S 6.220,999 S S 6.220,999 S				S	anitation				
Charges for Services \$ 6,220,999 \$ - \$ \$ 6,220,999 \$ 6,429,565 Sever charges 3,209,786 - 3,209,786 - 3,209,786 3,202,786 Tap fees 102,986 - 102,986 - 102,986 87,225 Other charges 102,986 - 102,986 102,986 87,225 Charge collection fees 7,879 83,0638 838,517 869,494 Charge collection fees 7,879 108,063 98,8076 199,339 Total Operating Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES - - 163,009 - 163,009 Water Treatment Plants: - - - 163,009 12,448,99 922,285 Navarro Mills Plant 1,812,554 - 1,812,554 1,612,595 Lack Halbert Plant 1,812,554 - 1,399,950 1,604,122 Utility vistem maintenance 1,399,950 - 3,7983 356,613 Customer accounting and collections 537,983 - 537,983 366,613 Customer accounting and collections -	OPERATING REVENUE								
Water sales 5 6.220,999 5 - 3.209,786 - 1.828,645 1.828,645 1.626,599 - 3.66 -									
Sewer charges 3,209,786 - 3,209,786 - 3,209,786 - 3,209,786 - 3,209,786 - 3,209,786 8,72,23,99 Other charges 102,986 - 102,986 - 102,986 8,72,23,99 Garbage collection fees 7,879 830,638 838,517 869,494 Landfill - 1,522,645 1,822,645 1,622,599 Orerland cousting Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES - - - 163,009 Sampling and analysis 489,091 - 489,091 483,067 Water Treatment Plant 1,142,840 - 1,142,840 922,288 Navarro Mills Plant 1,812,554 - 1,462,849 922,481 Utility internent Plants: - - 484,533 1,604,122 Utility internent Plants: - - 484,533 1,604,122 Utility internent Plants: - - - 7,047		\$	6,220,999	\$	-	\$	6,220,999	\$	6,429,565
Tap fees 31,975			3,209,786		-		3,209,786		3,025,301
Other charges 102,986 - 102,986 8,722 Garbage collection fees 7,879 830,633 838,517 869,494 Landfill - 1,828,645 1,828,645 1,828,645 1,628,645 Office:Ineous 291,967 106,109 398,076 190,033 Total Operating Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES - - 163,005 Sampling and analysis 489,091 - 489,091 453,652 WW Treatment Plants: - - 163,005 922,288 Water Treatment Plant 1,142,840 - 1,142,840 922,288 Water Treatment Plant 1,812,554 - 1,812,554 1,612,598 Liftility system maintenance 1,399,550 - 1,399,950 1,604,122 Utility time replacement 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 3,493,206 Construction P					-		31,975		25,395
Garbage collection fees 7,879 830,633 838,517 869,494 Landfill 1,828,645 1,828,645 1,828,645 1,828,645 1,90,000 Misecilaneous 291,967 106,109 398,076 190,335 Total Operating Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES Sampling and analysis 489,091 - 489,091 453,655 WW Treatment Plants: - - 163,000 922,284 Water Treatment Plants: 1,812,554 - 1,812,554 1,612,598 Lake Halbert Plant 1,42,840 - 1,399,950 - 1,399,950 1,399,950 1,399,950 1,399,950 1,604,120 Utility inser accounting and collections 537,983 - 537,883 3536,613 1,242,803 984,603 1,242,804 982,126 Utility lines - - - 7,207 1,261,617 261,617 1,207 Ids Ga St Louis and Utility Lines - -	•		102,986		-		102,986		87,229
Landfill - 1,828,645 1,828,645 1,626,599 Grant and contribution 291,967 106,109 398,076 190,333 Total Operating Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES 3ampling and analysis 489,091 - 489,091 453,652 WW Treatment Plants: 1,142,840 - 1,142,840 922,288 Water Treatment Plant 1,142,840 - 1,812,554 1,612,599 Lake Halbert Plant 1,812,554 - 1,812,554 1,612,595 Lake Halbert Plant 1,399,950 - 1,399,950 1,604,122 Utility system maintenance 1,399,950 - 1,399,950 1,604,122 Utility system maintenance 1,399,950 - 6,177 2,67,047 261,61,12 Customer accounting and collections 537,983 3556,612 - - 2,67,047 261,61,12 Customer accounting and collections 537,983 3,566,612 - - 2,67,047 261,61,12 Customer accounting and collections 537,983 3,566,612 </td <td></td> <td></td> <td></td> <td></td> <td>830,638</td> <td></td> <td>838,517</td> <td></td> <td>869,494</td>					830,638		838,517		869,494
Control Control <t< td=""><td></td><td></td><td>-</td><td></td><td>1,828,645</td><td></td><td>1,828,645</td><td></td><td>1,626,599</td></t<>			-		1,828,645		1,828,645		1,626,599
Miscellaneous 29,967 106,109 398,076 12,33,921 Total Operating Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES 3ampling and analysis 489,091 - 489,091 453,652 WW Treatment Plants: 1,142,840 - 1,142,840 922,288 Water Treatment Plants: 1,812,554 - 1,812,554 1,612,999 Navaro Mills Plant 1,812,554 - 1,399,950 1,604,122 Utility system maintenance 1,399,950 - 1,399,950 1,604,122 Utility system maintenance 1,399,950 - 1,399,950 1,604,122 Utility system maintenance 1,399,950 - 1,399,950 1,604,122 Utility system thing and collections 537,983 537,983 356,613 Construction Projects: - - - - 2,49,747 Ids & Q St Louis and Utility Lines - - - 2,49,747 Yondepartmental 2,843,498 649,708 3,493,306 3,612,009 Landfill operations - -			-		-		-		90,000
Total Operating Revenue 9,865,592 2,765,392 12,630,984 12,343,921 OPERATING EXPENSES 3ampling and analysis 489,091 - 489,091 453,652 WW Treatment Plants: - - 163,009 453,652 Overland Flow Wastewater Treatment Plant - - 163,009 #2 Wastewater Treatment Plants: 1,142,840 - 1,142,840 922,288 Water Treatment Plants: 1,812,554 - 1,812,554 1,612,599 Lake Habert Plant 1,399,950 - 1,399,950 1,604,122 Utility in replacement 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 356,612,002 Ids @ St. Louis and Utility Lines - - - 7,200 Year Louis and Utility Sever - - - 7,200 Year Louis and Utility Lines - - - 24,974 Year Louis and Utility Lines - - - 24,974 Year Louis and Utility Lines - - - -			291,967		106,109		398,076		190,338
Sampling and analysis 489,091 - 489,091 453,652 WW Treatment Plants: - - 163,005 Wate Treatment Plant 1,142,840 - 1,142,840 922,288 Wate Treatment Plants: - - 1,142,840 922,288 Navarro Mills Plant 1,812,554 - 1,812,554 1,612,595 Lake Halbert Plant - - - 486,333 Utility system maintenance 1,399,950 - 1,399,950 1,604,120 Utility system maintenance 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 356,613 Construction Projects: - - - 7,207 13th Street Lift Station - - - 7,207 1d Avenue Sanitary Sewer - - - - 24,974 Nondepartmental 2,843,498 649,708 3,493,206 3,612,005 Landfill operations - 111,191 111,191 1138,196 Trainifide Sanitary Sewer -					2,765,392		12,630,984		12,343,921
Sampling and analysis 489,091 - 489,091 453,652 WW Treatment Plants: - - 163,005 Wate Treatment Plant 1,142,840 - 1,142,840 922,288 Wate Treatment Plants: - - 1,142,840 922,288 Navarro Mills Plant 1,812,554 - 1,812,554 1,612,595 Lake Halbert Plant - - - 486,333 Utility system maintenance 1,399,950 - 1,399,950 1,604,120 Utility system maintenance 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 356,613 Construction Projects: - - - 7,207 13th Street Lift Station - - - 7,207 1d Avenue Sanitary Sewer - - - - 24,974 Nondepartmental 2,843,498 649,708 3,493,206 3,612,005 Landfill operations - 111,191 111,191 1138,196 Trainifide Sanitary Sewer -	OPEDA TINC EXPENSES								
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Overland Flow Wastewater Treatment Plant - - - 163,00 #2 Wastewater Treatment Plant 1,142,840 - 1,142,840 922,283 Water Treatment Plants: - - - 484,533 Navarro Mills Plant 1,812,554 - 1,812,554 1,612,596 Lake Halbert Plant - - - 484,533 Utility system maintenance 1,399,950 - 1,399,950 1,604,122 Utility system maintenance 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 356,613 Construction Projects: - - - 7,207 13th Street Lift Station - - - 6,170 2nd Avenue Sanitary Sewer - - - 2,4974 Nondepartmental 2,843,498 649,708 3,493,206 3,612,005 Landfill operations - 11,191 111,191 138,192 Contract collections - 514,803 514,803 535,834 Bulk solid waste pickup			407,071				(0),0),		
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Water Treatment Plants: 1,812,554 - 1,812,554 1,612,598 Navarro Mills Plant 1,399,950 - 1,399,950 1,604,122 Lake Halbert Plant 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 356,613 Construction Projects: - - - 6,177 15th Street Lift Station - - - 6,177 2nd Avenue Sanitary Sewer - - - 6,177 2nd Avenue Sanitary Sewer - - - 2,4974 Nondepartmental 2,843,498 649,708 3,493,206 3,612,002 Landfill operations - - 787,604 787,604 982,124 Contract collections - 514,803 535,834 514,803 535,834 Bulk solid waste pickup - - 111,191 113,914 13,8196 Transfers out - 1,372,629 702,086 2,074,715 1,173,844 NONOPERATING REVENUE (EXPENSES) - 168,341 168,341			1 142 840		_		1 142 840		
Navarro Mills Plant 1,812,554 - 1,812,554 1,612,554 Lake Halbert Plant - - 484,533 Utility system maintenance 1,399,950 - 1,399,950 1,604,120 Utility system maintenance 267,047 - 267,047 261,617 Customer accounting and collections 537,983 - 537,983 356,613 Construction Projects: - - - 6,170 Yat 60, St. Louis and Utility Lines - - - 6,170 Yat 60, St. Louis and Utility Lines - - - 6,170 Yat 60, St. Louis and Utility Lines - - - 6,170 Yat 7railridge Sanitary Sewer - - - 24,974 Nondepartmental 2,843,498 649,708 3,493,206 3,612,005 Landfill operations - 787,604 787,604 982,124 Contract collections - 514,803 514,803 535,834 Bulk solid waste pickup - - 111,191 111,917,977 OPERATING INCOME 1,372,62			1,142,040				1,1 12,0 10		· · · · · · · · ·
Lake Halbert Plant - 484,530 Ubility system maintenance 1,399,950 - 1,399,950 Utility line replacement 267,047 - 267,047 Customer accounting and collections 537,983 - 537,983 356,613 Construction Projects: - - - 7,207 145 @ St. Louis and Utility Lines - - - 6,170 2nd Avenue Sanitary Sewer - - - 5,144 Yond Agentmental 2,843,498 649,708 3,493,206 3,612,005 Landfill operations - - - 24,974 Trailridge Sanitary Sewer - - - 4,84,33 Bulk solid waste pickup - - 111,191 111,91 138,193 Total Operating Expenses 8,492,963 2,063,306 10,556,269 11,170,077 OPERATING INCOME - - 168,341 168,341 (1,822,085 Transfers out - - - 1,172,027 (37,558) 1,425,326 Total Operating Expenses (<			1 812 554		_		1 812 554		1.612.598
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Did Avenue Sanitary Sewer - - 5,140 Trailridge Sanitary Sewer 24,974 Nondepartmental 2,843,498 649,708 3,493,206 3,612,005 Landfill operations - 787,604 787,604 982,124 Contract collections - 787,604 787,604 982,124 Contract collections - 514,803 514,803 535,834 Bulk solid waste pickup - - 111,191 111,191 138,190 Total Operating Expenses 8,492,963 2,063,306 10,556,269 11,170,077 OPERATING INCOME 1,372,629 702,086 2,074,715 1,173,844 NONOPERATING REVENUE (EXPENSES) - 168,341 168,341 (1,822,085 Transfers out - 1668,105 (216,019) (1,884,124) (1,717,432 Interest revenue 295,958 9,444 239,042 699,927 Interest revenue (1,668,105) (216,019) (1,884,124) (1,717,432 Total Nonoperating Revenue (Expenses) (1,741,693) (110,606) (1,852,299) (1,414,262			_		-		-		
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Landfill operations - 787,604 787,604 982,124 Contract collections - 514,803 514,803 535,834 Bulk solid waste pickup - - 111,191 111,191 138,190 Total Operating Expenses 8,492,963 2,063,306 10,556,269 11,170,077 OPERATING INCOME 1,372,629 702,086 2,074,715 1,173,844 NONOPERATING REVENUE (EXPENSES) - 168,341 168,341 (1,822,085) Transfers out - 168,341 168,341 (1,822,085) Interest revenue 229,598 9,444 239,042 699,927 Interest revenue 1,668,105) (216,019) (1,884,124) (1,717,430) Total Nonoperating Revenue (Expenses) (1,741,693) (110,606) (1,852,299) (1,414,262) NET INCOME (369,064) 591,480 222,416 (240,418) RETAINED EARNINGS, OCTOBER 1 16,341,691 1,476,649 17,818,340 18,566,664 PRIOR PERIOD ADJUSTMENTS - - - - (507,906)			2 843 498		649 708		3 493 206		
Linter operations- $514,803$ $514,803$ $535,834$ Bulk solid waste pickup $111,191$ $111,191$ $111,191$ Total Operating Expenses $8,492,963$ $2,063,306$ $10,556,269$ $11,170,077$ OPERATING INCOME $1,372,629$ $702,086$ $2,074,715$ $1,173,844$ NONOPERATING REVENUE (EXPENSES)- $168,341$ $168,341$ $(1,822,085)$ Transfers out- $1332,629$ $702,086$ $2,074,715$ $1,173,844$ Interest revenue229,598 $9,444$ $229,042$ $699,927$ Interest revenue229,598 $9,444$ $229,042$ $699,927$ Interest expense and fees($1,668,105$)($216,019$) $(1,884,124)$ $(1,71,743)$ Total Nonoperating Revenue (Expenses)($1,741,693$)($110,606$) $(1,852,299)$ $(1,414,262)$ NET INCOME($369,064$) $591,480$ $222,416$ $(240,418)$ RETAINED EARNINGS, OCTOBER 1 $16,341,691$ $1,476,649$ $17,818,340$ $18,566,664$ PRIOR PERIOD ADJUSTMENTS($507,906$			2,015,170						
Connuct concernors - - 111,191 111,191 138,190 Bulk solid waste pickup - - 111,191 111,191 138,190 Total Operating Expenses 8,492,963 2,063,306 10,556,269 11,170,077 OPERATING INCOME 1,372,629 702,086 2,074,715 1,173,844 NONOPERATING REVENUE (EXPENSES) - 168,341 168,341 (1,822,085 Transfers out - 168,341 168,341 (1,822,085 Transfers in (303,186) (72,372) (375,558) 1,425,326 Interest revenue 229,598 9,444 239,042 699,927 Interest revenue (1,668,105) (216,019) (1,884,124) (1,717,433) Total Nonoperating Revenue (Expenses) (1,741,693) (110,606) (1,852,299) (1,414,262) NET INCOME (369,064) 591,480 222,416 (240,418) RETAINED EARNINGS, OCTOBER 1 16,341,691 1,476,649 17,818,340 18,566,664 PRIOR PERIOD ADJUSTMENTS - - - - (507,906)			-						
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NONOPERATING REVENUE (EXPENSES) Transfers out Transfers in (303,186) Interest revenue 229,598 9,444 239,042 699,927 Interest expense and fees (1,668,105) (216,019) (1,884,124) (1,717,430) Total Nonoperating Revenue (Expenses) (1,741,693) (110,606) (1,852,299) (1,414,262) NET IN COME (369,064) 591,480 222,416 (240,418) RETAINED EARNINGS, OCTOBER 1 16,341,691 1,476,649 17,818,340 18,566,664 PRIOR PERIOD ADJUSTMENTS	Total Operating Expenses		8,492,963		2,063,306		10,556,269		11,170,077
Transfers out - 168,341 168,341 (1,822,085) Transfers in (303,186) (72,372) (375,558) 1,425,326 Interest revenue 229,598 9,444 239,042 699,927 Interest expense and fees (1,668,105) (216,019) (1,884,124) (1,717,430) Total Nonoperating Revenue (Expenses) (1,741,693) (110,606) (1,852,299) (1,414,262) NET INCOME (369,064) 591,480 222,416 (240,418) RETAINED EARNINGS, OCTOBER 1 16,341,691 1,476,649 17,818,340 18,566,664 PRIOR PERIOD ADJUSTMENTS	OPERATING INCOME		1,372,629		702,086		2,074,715	-	1,173,844
Transfers out - 168,341 168,341 (1,822,085) Transfers in (303,186) (72,372) (375,558) 1,425,326 Interest revenue 229,598 9,444 239,042 699,927 Interest expense and fees (1,668,105) (216,019) (1,884,124) (1,717,430) Total Nonoperating Revenue (Expenses) (1,741,693) (110,606) (1,852,299) (1,414,262) NET INCOME (369,064) 591,480 222,416 (240,418) RETAINED EARNINGS, OCTOBER 1 16,341,691 1,476,649 17,818,340 18,566,664 PRIOR PERIOD ADJUSTMENTS	NAMARDATINO DEVENUE (EVDENCEC)								
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RETAINED EARNINGS, OCTOBER 1 16,341,691 1,476,649 17,818,340 18,566,664 PRIOR PERIOD ADJUSTMENTS	otal Nonoperating Revenue (Expenses)		(1,741,095)						
PRIOR PERIOD ADJUSTMENTS (507,906	NET INCOME		(369,064)		591,480		222,416		(240,418)
	RETAINED EARNINGS, OCTOBER 1		16,341,691		1,476,649		17,818,340		18,566,664
RETAINED EARNINGS, SEPTEMBER 30 \$ 15,972,627 \$ 2,068,129 \$ 18,040,756 \$ 17,818,340	PRIOR PERIOD ADJUSTMENTS		-						(507,906)
	RETAINED EARNINGS, SEPTEMBER 30	\$	15,972,627	\$	2,068,129	\$_	18,040,756	\$_	17,818,340

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TRUST AND AGENCY FUNDS

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Trust Funds are used to account for assets held by the government in a trustee capacity. *Agency Funds* are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

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Reconstruction of Records

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COMBINING BALANCE SHEETS

ALL AGENCY FUNDS

SEPTEMBER 30, 2002 AND 2001

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	Police	Septe	mber 30,
	Seizures	2002	2001
ASSETS AND OTHER DEBITS			
Assets:			
Cash	\$60	\$60	\$ <u>60</u>
Total Assets	\$ <u>60</u>	\$60	\$60
LIABILITIES			
Liabilities:			
Accounts payable	\$60	\$60	\$60
Total Liabilities	\$ <u>60</u>	\$ <u>60</u>	\$ <u>60</u>



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COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

SEPTEMBER 30, 2002

	Balance October 1, 2001	Additions	Deductions	Balance September 30,
		Additions	Deductions	2002
POLICE SEIZURES Assets:				
Cash	\$60	\$	\$ <u> </u>	\$60
Total Assets	\$60	\$ <u> </u>	\$ <u> </u>	\$ <u>60</u>
Liabilities:				
Accounts payable	\$60	\$	\$	\$60
Total Liabilities	\$60	\$ <u> </u>	\$ <u> </u>	\$60

OVERALL COMPLIANCE, INTERNAL CONTROLS AND FEDERAL AWARDS SECTION

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

The Honorable Mayor and Members of the City Council City of Corsicana, Texas

We have audited the general purpose financial statements of the City of Corsicana, Texas, as of and for the year ended September 30, 2002, and have issued our report thereon dated March 26, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

Compliance

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

59

401 WEST HIGHWAY 6 ■ P. O. BOX 20725 ■ WACO, TX 76702-0725 ■ (254) 772-4901 ■ FAX. (254) 772-4920 ■ www pbhcpa.com AFFILIATE OFFICES: AUSTIN, TX (512) 345-1452 ■ BROWNSVILLE, TX (956) 544-7778 ■ HILLSBORO, TX (254) 582-2583 LUFKIN, TX (936) 632-7648 ■ TEMPLE, TX (254) 791-3460 ■ ALBUQUERQUE, NM (505) 266-5904 ■ RIO RANCHO, NM (505) 898-3516

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Corsicana, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting that we considered to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the City of Corsicana, Texas, in a separate letter dated March 26, 2003.

That report is intended solely for the information and use of management, others within the organization, the City Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo Brown + Hill

March 26, 2003



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

The Honorable Mayor and Members of the City Council City of Corsicana, Texas

Compliance

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We have audited the compliance of the City of Corsicana, Texas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2002. The City of Corsicana, Texas' major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Corsicana, Texas' management. Our responsibility is to express an opinion on the City of Corsicana, Texas' compliance based on our audit.

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

In our opinion, the City of Corsicana, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2002.

61

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Internal Control Over Compliance

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

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

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

Pattillo, Brown + Hill L.L.P.

March 26, 2003

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2002

Summary of Auditors' Results

Type of report on financial statements	Unqualified
Internal control over financial reporting: Material weakness(es) identified?	None
Reportable condition(s) identified that are not considered to be material weakness(es)?	None
Internal control over major programs: Material weakness(es) identified?	None
Reportable condition(s) identified that are not considered to be material weakness(es)?	None
Noncompliance which is material to the general purpose financial statements	None
Type of report on compliance with major programs	Unqualified
Findings and questioned costs for federal awards as defined in Section 501(a), OMB Circular A- 133	None
Dollar threshold considered between Type A and Type B federal programs	\$300,000
Low risk auditee statement	The City did not qualify as a low-risk auditee in the context of OMB Circular A-133
Major federal programs	Environmental Protection Agency: Capitalization Grants for Drinking Water State Revolving Funds, CFDA #66.468
	U. S. Department of Transportation and Aviation Grant, CFDA #20.106
Findings Relating to the Financial Statements Which	are

Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

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Findings and Questioned Costs for Federal Awards

None

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED SEPTEMBER 30, 2002

None

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2002

Federal Grantor/ Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passed through Texas Department of Housing			
and Community Development:			
Community Development Block Grants/State's			
Program: Housing Infrastructure			
Fund Project: Overlook	14.228	719108	\$ 1,212
Community Development Block Grants/State's			,
Program: Home Buyer Program		530096	7,305
Total U. S. Department of Housing			
and Urban Development			8,517
U. S. Fish and Wildlife Services			
Passed through Texas Parks and Recreation Department:			
Sport Fish Restoration: Lake Halbert Boat Ramp	15.605	162914744	104.059
Total U. S. Fish and Wildlife Services	15.005	102914744	124,258
Four C. S. Fish and Whathe bervices			124,258
U.S. Department of Justice			
Local Law Enforcement Block Grant	16.592	2000-LB-BX-2183	3,880
Local Law Enforcement Block Grant	16.592	2001-LB-BX-2737	20,895
Bullet Proof Vest Partnership Program	16.607		2,300
COPS More	16.710	2001 CMWX0419	68,258
Total U. S. Department of Justice			95,333
U.S. Department of Transportation			
Office of Federal Aviation Administration			
Passed through Texas Department of Transportation:			
Aviation Grant	20.106	01100000	
Aviation Grant	20.106	0118CORSI	4,608
		9918CORSI	832,254
Total Federal U. S. Department of Transporta	ation		836,862
Environmental Protection Agency			
Office of Water			
Passed through Texas Water Development Board:			
Capitalization Grants for Drinking Water State			
Revolving Fund	66,468	60135-199A	922,739
Total Environmental Protection Agency			922,739
Federal Department of Emergency Management			,
Cooperative Technical Partnership Grant			60.400
Total Federal Department of Emergency Man		EMT-2001-CA-0093	63,492
Total Total Department of Emergency Man	agement		63,492
Total Federal Expenditures			¢ 0.051.001
			\$2,051,201

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NOTES TO THE SCHEDULE OF EX

FOR THE YEAR ENDI

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The accompanying Schedule of Expenditures c of the City of Corsicana, Texas, and is present information in this schedule is presented in acc 133, *Audits of States, Local Governments and* presented in this schedule may differ from amorgeneral purpose financial statements.



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TOP TEN TAXPAYERS

SEPTEMBER 30, 2002

Taxpayer's Name

1. K-Mart Corporation

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- 2. Guardian Industrial Corporation
- 3. Russell Stover Candies Abated
- 4. Tru-Serv Corp. Non-abated
- 5. Pactive Foam
- 6. Oncor Electric Delivery Company
- 7. Williamhouse of Texas, LLC
- 8. Southwestern Bell Telephone Abated
- 9. Navarro Regional Hospital
- 10. Guardian Industrial Corporation Abated

MISCELLANEOUS STATISTICAL FACTS

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FOR THE YEAR ENDED SEPTEMBER 30, 2002

(UNAUDITED)

Date of Incorporation		1848
Date of Adoption of City Charter		
		1996
Form of Government	N	Aayor/Council
Area	2	2.73 sq. miles
Building Permits: Permits Issued Estimated Cost	\$	208 11,293,897
Fire Protection: Number of Fire Stations Number of Employees		4 38
Recreation: Parks Playgrounds Number of Swimming Pools		625.5 acres 9 2
Municipal Water Plant: Number of Meters in Service Average Daily Consumption Maximum Daily Capacity of Water Production Number of Gallons Registered Through Master Meter Number of Gallons Sold Number of Fire Hydrants	2,	8741 7480 mgd. 20.25 mgd. 2738 m. 443,832 gal. 720
Municipal Employees		260

Historical Data
Population - City of Corsicana

Year	Population *	
1920	11,356	
1930	15,202	
1940	15,232	
1950	19,108	
1960	20,344	
1970	19,972	
1980	21,712	
1990	22,911	

* Data provided from Federal Census

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TOP TEN EMPLOYERS

SEPTEMBER 30, 2002

Employer Name	Nature of Business	Number of Employees
1. Corsicana Independent School District	Government	795
2. Navarro College	Government	784
3. Russell Stover's Candies	Manufacturing	775
4. Collin Street Bakery	Manufacturing	500
5. Guardian Industries	Manufacturing	400
6. Navarro Regional Hospital	Medical Services	400
7. Texas Youth Commission	Government	335
8. City of Corsicana	Government	296
9. Navarro County	Government	289
10. Medical Arts Clinic	Medical Services	287

69

