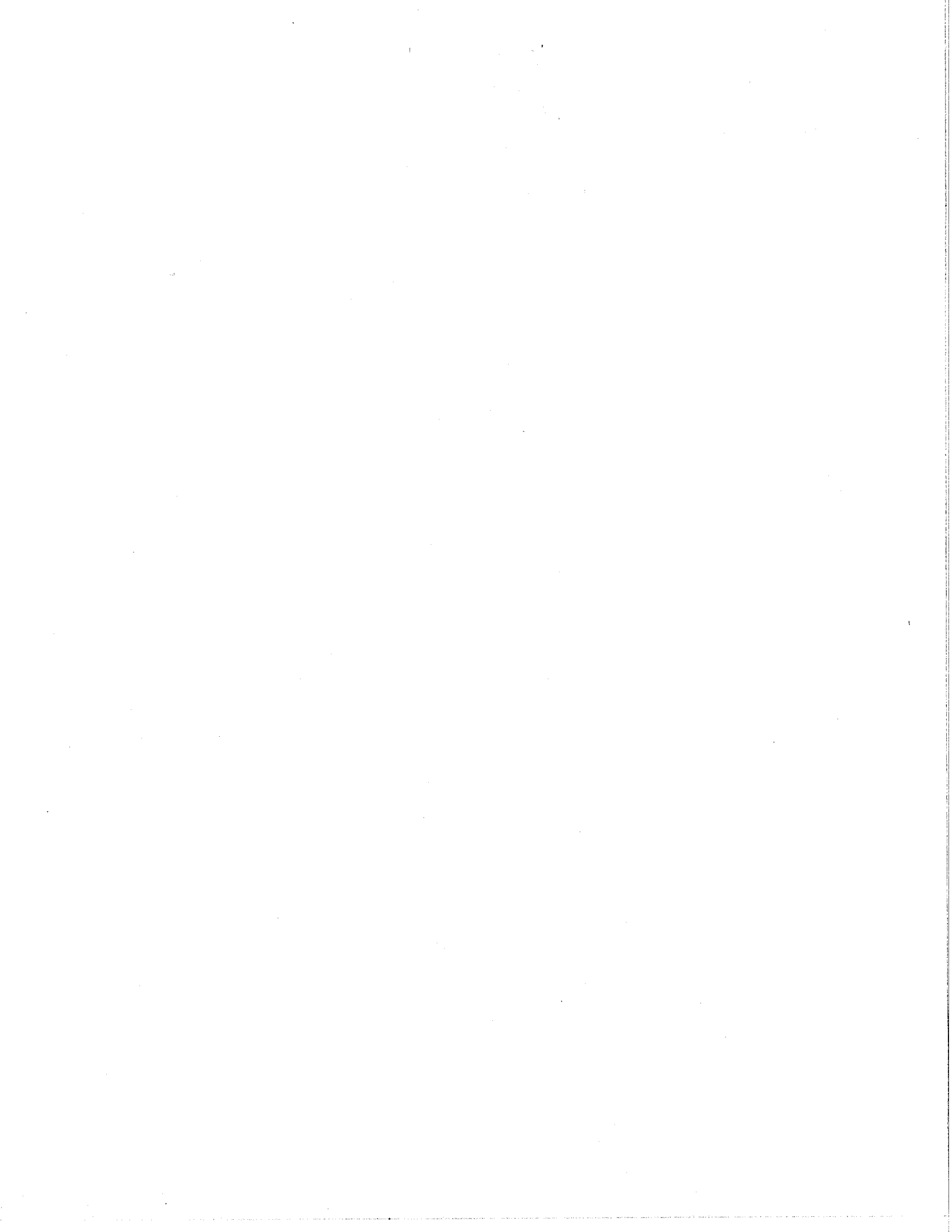


**TARRANT COUNTY, TEXAS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**Fiscal Year Ended September 30, 1999**

**Prepared By**  
**County Auditor's Office**

**S. Renee Tidwell, CPA**  
**County Auditor**



**TARRANT COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED SEPTEMBER 30, 1999  
 TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

County Organizational Chart .....	i
Principal Officials .....	ii
County Auditor's Letter of Transmittal .....	v
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting .....	xvi

**FINANCIAL SECTION**

Independent Auditors' Report .....	1
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units .....	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Units .....	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - General Fund, Special Revenue Funds, Debt Service Fund and Capital Project Funds .....	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit) - All Proprietary Fund Types and Component Units .....	14
Combined Statement of All Proprietary Fund Types and Component Units Cash Flows .....	15
Notes to the Financial Statements .....	16
Required Supplemental Data:	
Year 2000 Issue .....	53
Texas County and District Retirement System Trend Data .....	56
Combining, Individual Fund and Account Group Statements, and Schedules:	
General Fund	
Schedule of Revenues and Expenditures - Budget and Actual .....	57
Special Revenue Funds	
Fund Descriptions .....	61
Combining Balance Sheet .....	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	64
Schedule of Revenues and Expenditures - Budget and Actual .....	66

(continued)

**TARRANT COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED SEPTEMBER 30, 1999  
 TABLE OF CONTENTS**

**FINANCIAL SECTION (cont'd)**

<b>Capital Project Funds</b>	
Fund Descriptions .....	75
Combining Balance Sheet .....	78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit) .....	80
Schedule of Revenues and Expenditures - Budget and Actual .....	82
<b>Internal Service Funds</b>	
Fund Descriptions .....	97
Combining Balance Sheet .....	98
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit) .....	99
Combining Statement of Cash Flows .....	100
<b>Fiduciary Funds</b>	
Fund Descriptions .....	101
Combining Balance Sheet - All Trust and Agency Funds .....	104
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - All Trust Funds .....	106
Combining Statement of Changes in Assets and Liabilities - All Trust Funds .....	108
<b>General Fixed Asset Account Group</b>	
Schedule of General Fixed Assets by Source .....	109
Schedule of General Fixed Assets by Function and Activity .....	110
Schedule of Changes in General Fixed Assets by Function and Activity .....	113
<b>Component Units</b>	
Combining Balance Sheet - All Discretely Presented Component Units .....	118
Combining Balance Sheet - All Discretely Presented Governmental Fund Type Component Units .....	119
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - All Discretely Presented Governmental Fund Type Component Units .....	120
Combining Balance Sheet - All Discretely Presented Proprietary Fund Type Component Units .....	121
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Discretely Presented Proprietary Fund Type Component Units .....	122

(continued)

**TARRANT COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED SEPTEMBER 30, 1999  
 TABLE OF CONTENTS**

**FINANCIAL SECTION (cont'd)**

Combining Statement of Cash Flows - All Discretely Presented Proprietary Fund Type Component Units .....	123
---	-----

**STATISTICAL SECTION**

	<u>Table</u>	<u>Page(s)</u>
General Government Expenditures by Function .....	I	125
General Government Revenues by Source .....	II	126
Net Taxable Valuations, Current Roll Collections and Delinquent Taxes .....	III	127
Assessed and Estimated Actual Value of Taxable Property .....	IV	128
Schedule of Legal Debt Margin .....	V	129
Direct and Overlapping Ad Valorem Tax Rates .....	VI	130
Ratio of General Bonded Debt to Assessed Values and Bonded Debt per Capita .....	VII	132
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Government Expenditures .....	VIII	133
Estimated Consolidated Overlapping Debt .....	IX	134
Construction and Bank Deposits .....	X	136
Ten Largest Taxpayers .....	XI	137
Miscellaneous Statistics .....	XII	138

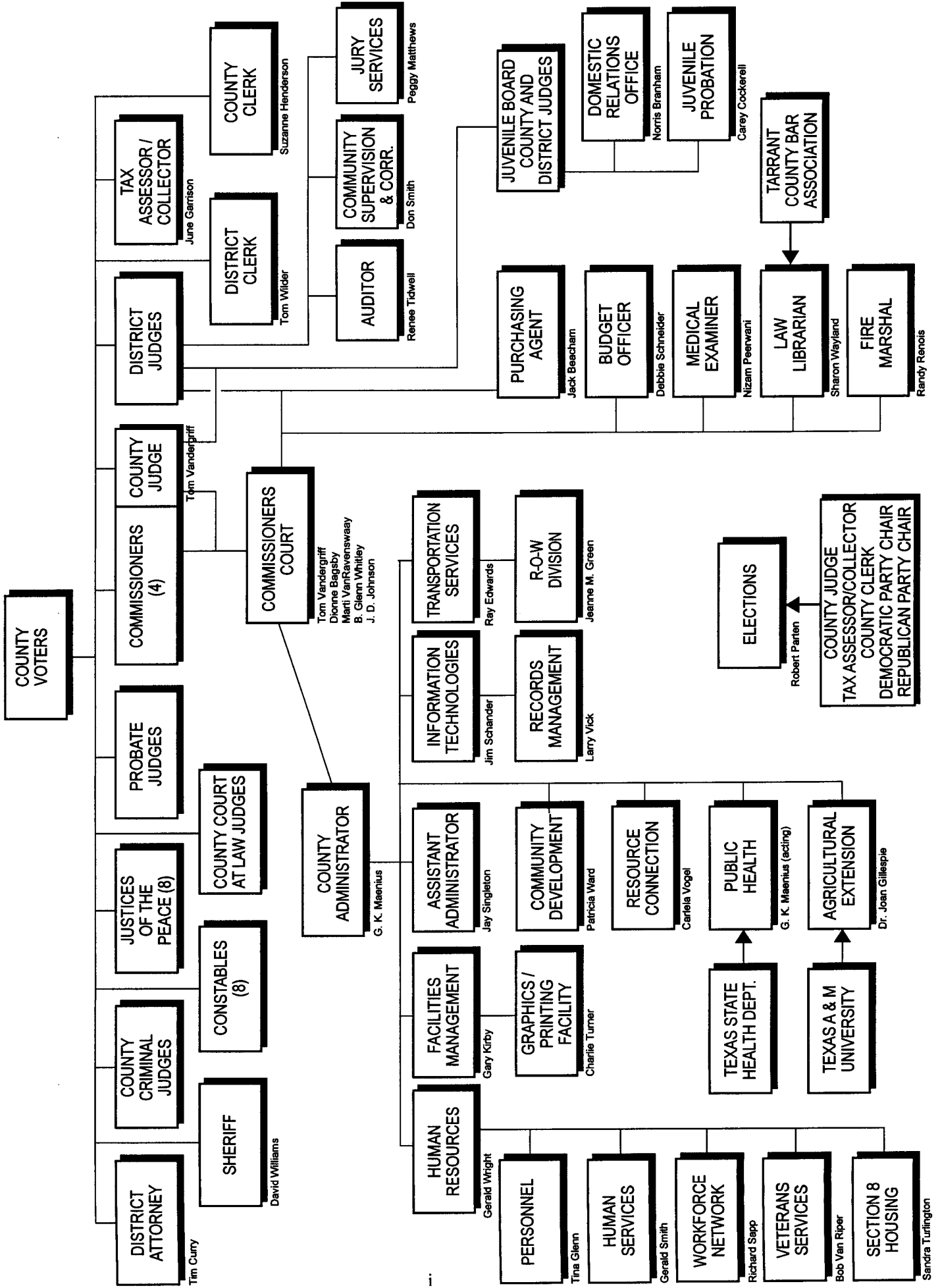


## **INTRODUCTORY SECTION**





# TARRANT COUNTY ORGANIZATION



**TARRANT COUNTY, TEXAS  
PRINCIPAL OFFICIALS**

**Commissioners Court:**

Tom Vandergriff  
Dionne Bagsby  
Marti VanRavenswaay  
B. Glen Whitley  
J. D. Johnson

County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

**Board of District Judges:**

Sharen Wilson  
Wayne Salvant  
Don Leonard  
Joe Drago, III  
Fred W. Davis  
Robert McCoy  
Joe Barton  
Jeff Walker  
Paul Enlow  
Kenneth Curry  
Robert Gill  
Randy Catterton  
William Harris  
Thomas Lowe III  
Everett Young  
Frank Sullivan  
Jean Boyd  
Brian A. Carper  
Judith Wells  
Robert McGrath  
Dana Womack  
Bonnie Sudderth  
V. Sue Koenig  
James Wilson  
David Wisch

Judge, Criminal District Court No. 1  
Judge, Criminal District Court No. 2  
Judge, Criminal District Court No. 3  
Judge, Criminal District Court No. 4  
Judge, 17th Judicial District  
Judge, 48th Judicial District  
Judge, 67th Judicial District  
Judge, 96th Judicial District  
Judge, 141st Judicial District  
Judge, 153rd Judicial District  
Judge, 213th Judicial District  
Judge, 231st Judicial District  
Judge, 233rd Judicial District  
Judge, 236th Judicial District  
Judge, 297th Judicial District  
Judge, 322nd Judicial District  
Judge, 323rd Judicial District  
Judge, 324th Judicial District  
Judge, 325th Judicial District  
Judge, 342nd Judicial District  
Judge, 348th Judicial District  
Judge, 352nd Judicial District  
Judge, 360th Judicial District  
Judge, 371st Judicial District  
Judge, 372nd Judicial District

**County Judges:**

Sherry Hill  
Michael Mitchell  
Billy Mills  
Wallace Bowman  
Jamie Cummings  
Molly Jones  
Cheril Hardy  
Dayrl Coffey  
Brent Carr  
Phillip Sorrells  
Brent Keis  
Steve Wallace  
Vincent G. Sprinkle  
Steve King  
Pat Ferchill

Judge, County Criminal Court No. 1  
Judge, County Criminal Court No. 2  
Judge, County Criminal Court No. 3  
Judge, County Criminal Court No. 4  
Judge, County Criminal Court No. 5  
Judge, County Criminal Court No. 6  
Judge, County Criminal Court No. 7  
Judge, County Criminal Court No. 8  
Judge, County Criminal Court No. 9  
Judge, County Criminal Court No. 10  
Judge, County Court At Law No. 1  
Judge, County Court At Law No. 2  
Judge, County Court At Law No. 3  
Judge, Probate Court No. 1  
Judge, Probate Court No. 2

**TARRANT COUNTY, TEXAS  
PRINCIPAL OFFICIALS**

County Judges: (continued)

Barbara Ferrell  
Linda B. Davis  
Sanford W. Prindle  
Jacqueline Wright  
Manuel T. Valdez  
Gary Ritchie  
Roy Kurban  
Ernest Thompson

Justice of the Peace, Precinct 1  
Justice of the Peace, Precinct 2  
Justice of the Peace, Precinct 3  
Justice of the Peace, Precinct 4  
Justice of the Peace, Precinct 5  
Justice of the Peace, Precinct 6  
Justice of the Peace, Precinct 7  
Justice of the Peace, Precinct 8

Law Enforcement:

David Williams  
Tim Curry  
Carey Don Cockerell\*  
Donald Smith\*  
Jerry Crowder  
David Harris  
Zane Hilger  
Jack Allen  
Jim Palmer  
Joseph Kubes  
Mike Honeycutt  
Chester Luckett  
Norris Branham\*

Sheriff  
Criminal District Attorney  
Chief Juvenile Probation Officer  
Community Supervision & Corrections Director  
Constable, Precinct 1  
Constable, Precinct 2  
Constable, Precinct 3  
Constable, Precinct 4  
Constable, Precinct 5  
Constable, Precinct 6  
Constable, Precinct 7  
Constable, Precinct 8  
Domestic Relations Director

Financial, Tax & Purchasing Officials:

S. Renee Tidwell\*  
June Garrison  
Jack Beacham\*  
Debbie Schneider\*  
Jim Schander\*

County Auditor  
Tax Assessor-Collector  
Purchasing Agent  
Budget and Risk Management Director  
Information Technologies Director

Recording Officials:

Tom Wilder  
Suzanne Henderson

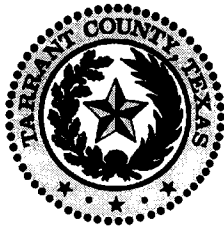
District Clerk  
County Clerk

Other:

G. K. Maenius\*

County Administrator

\*Designates appointed officials. All others listed are elected officials.





# **TARRANT COUNTY**

**TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506**

**100 E. WEATHERFORD**

**FORT WORTH, TEXAS 76196-0103**

**817/884-1205**

**Fax 817/884-1104**

**S. RENEE TIDWELL, CPA**  
**COUNTY AUDITOR**

**RONALD D. BERTEL, CPA**  
**FIRST ASSISTANT COUNTY AUDITOR**

December 30, 1999

The Honorable Board of District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

The Comprehensive Annual Financial Report of Tarrant County, Texas (the "County") for the fiscal year ended September 30, 1999 is submitted herewith. This report is submitted in compliance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Responsibility for accuracy of data and 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 fairly presents the financial position and results of operations and cash flows of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. 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, the combining and individual fund and account group statements and schedules, and notes to the financial statements, as well as the Independent Auditor's Report on financial statements and schedules. The Statistical Section includes various tables and information reflecting financial, economic, and demographic trends of the County.

## **REPORTING ENTITY**

The combined financial statements of Tarrant County as a financial reporting entity reports all activities, organizations, and functions of Tarrant County, both as the primary government and its legally separate component units for which the elected officials of the County are

financially accountable. The County has performed a comprehensive evaluation of its financial reporting entity in accordance with Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity".

Based on these criteria, the following component units have been included in this report:

- Tarrant County Hospital District (discrete).
- Tarrant County Mental Health and Mental Retardation Services (discrete).
- Tarrant County Health Facilities Development Corporation (discrete).
- Tarrant County Housing Finance Corporation (blended).
- Tarrant County Industrial Development Corporation (blended).

The County provides those services allowed by the Constitution and Statutes of the State of Texas. Services include but are not limited to, law enforcement, judicial proceedings, public health and welfare, maintaining road and bridges, and other related general governmental functions.

## **ECONOMIC CONDITIONS AND OUTLOOK**

Located in North Central Texas, Tarrant County had an estimated 1999 population of 1.3 million. Fort Worth, the county seat, is one of twenty-five incorporated cities located wholly within its boundaries. Combined with jurisdictions located along its borders, it includes a total of forty incorporated areas. Along with Dallas County, it is the center of the Dallas/Fort Worth Metroplex, one of the most dynamic and economically robust areas of the United States. Tarrant County moved past Bexar County to become the third largest county in Texas. The County grew at a faster rate than any other urban county in Texas.

The major sectors of the County's healthy and diverse economy are in aircraft and electronics manufacturing, tourism, retail trade, and transportation. Industries located in Tarrant County include aerospace, computer, automobile manufacturing, oil and gas, livestock, agri-business, and financial services.

Tarrant County has the distinction of recently being rated the third best area in the United States for its business attitude by *Fortune*; the third best area to locate a business by *Site Selection*; as one of the best places in the nation to live by *Newsweek*; as a top area for investment potential by *Barron's*; and as the location of a top twenty city according to *Entrepreneur* and *Money*.

Publications from both the Federal Reserve Bank in Dallas and the State Comptroller's Office in Austin are predicting continued growth for Tarrant County. Major factors in this growth include:

### **Alliance Industrial Park**

The world's first master-planned airport, designed specifically to meet the needs of business, has become a magnet for new industry. Developed by the Perot Group in cooperation with the Federal Aviation Administration, the City of Fort Worth, and other neighboring

communities, it is also an industrial park, a business community, and an international trade center. Five business parks within the Alliance project include the operations of major corporations like American Airlines, Federal Express, Nokia Mobile Phones, James River Paper Company, and the Burlington Northern/Santa Fe Railroad. Additional facilities are being constructed for B F Goodrich Aerospace and Comp USA.

### **American Airlines**

The nation's largest airline, home-based in Tarrant County, recently acquired two engine maintenance contracts for its Alliance facility. Rolls-Royce engines used by airlines flying in North America will be serviced there as well as over two hundred sixty jets based at the Federal Express distribution center at the airport.

### **Dannon Yogurt Company**

Increased demand for its product prompted Dannon's decision to invest \$10 million in its second expansion in three years of its local facility in Fort Worth, which is one of only two production sites in the United States.

### **Texas Motor Speedway**

The 1.5-mile racing oval speedway, located in far north Fort Worth, was completed in early 1997. The facility is the second largest sports facility in the country, with seating for over 200,000 race fans and approximately 200 luxury suites. The Lone Star Tower is the perfect compliment to the already extravagant racing facility. It is a 10-story office tower with luxury condominiums ranging in size from approximately 1,000 to 3,000 square feet. Each condominium features a cantilevered glass wall in the living and entertaining area offering an unobstructed spectacular view of the speedway's racing oval. The newest addition to Texas Motor Speedway is the Speedway Club. This \$30 million nine-story structure was completed in 1999. The club offers its members a full-scale complex offering state of the art health club, five star dining, business conference facilities and much more. In 1999, Texas Motor Speedway hosted six events: a Nascar Winston Cup Race, Busch Grand National Race, two Craftsman Truck Races, and two Indy Racing League Races. A recent economic study anticipated race track visitors and employees' spending would exceed \$80 million annually.

## **MAJOR INITIATIVES**

In fiscal year 1999, The Tarrant County Commissioners Court selected architectural teams to design two projects approved by voters in the 1998 bond election. David Schwarz and Gideon-Toal was the team selected to design the new Family and Civil Law Center and associated parking garage. Schwarz is well known for other high-profile projects in the county, including the Ballpark in Arlington, Cook Children's Medical Center, the Bass Performance Hall and Sundance Square. The new courthouse, estimated to cost more than \$70 million, will be built east of the Historic Courthouse in downtown Fort Worth. FSB-Texas was selected to design the \$9.1 million public health facility, which will consolidate numerous programs, enhance program operations by providing up-to-date facilities, provide space for health promotion activities and ensure future growth needs.

Tarrant County participated in opening two facilities dedicated to serving youth involved in crisis situations. A grand opening was held in April for the Alliance for Children, a 5,200 square foot facility in Hurst that brings together District Attorney staff, police, and Child Protective Services caseworkers to investigate child abuse cases. Also, the County helped create the Tarrant County Youth Recovery Campus, a multi-agency collaborative effort offering assistance to uninsured youth requiring treatment for alcohol and drug abuse problems.

In another youth-oriented program, the Tarrant County Health Department sponsored the first annual Teen Videofest. The program featured 30 videos produced by students at nine high schools and four youth service programs on topics ranging from safety and wellness, to alcohol and drug abuse, to teen suicide. Sponsors contributed cash awards of \$1,000 for the festival Grand Prize and, in each category -- \$500 for first place, \$250 for second and \$150 for third.

The number of governmental entities -- from water districts and cities, to colleges and school districts -- participating in the Tarrant County Cooperative Purchasing Program surpassed the half-century mark in August. By purchasing supplies collectively, hefty price breaks on everything from pagers to patrol cars can be realized. Volume buying also reduces the price paid for diesel fuel, asphalt and paper clips. The program was initiated three years ago and also helps small cities save money on drafting bid specifications and reviewing bids.

The Economic Development Committee of Tarrant County studied the social service needs of the County and presented the Commissioners Court with four initiatives designed to help people move from poverty to self-sufficiency. The committee recommended the development of micro-consumer loans to pay for education or for major expenses like car repairs, making it possible to continue a job. It also recommended that local financial institutions establish Individual Development Accounts, which would match participant's contributions to a savings account specifically dedicated to a goal, such as putting a down-payment on a home or starting a business. Financial institutions would also be encouraged to establish micro-enterprise loans, small business loans, or loans for starting a home business. The committee also suggested that tax incentives requested by large corporations be tied to agreements to provide child-care assistance, tuition reimbursement, adult basic education, and English-as-a-second-language classes for their employees.

According to statistics released in 1999, Tarrant County outpaced the state and national rate in helping people get off welfare and into jobs. The number of people on the county's welfare rolls dropped by 50 percent compared to 1994. The Texas numbers dropped by 41 percent and the national numbers by 44 percent. Most urban areas only dropped 35 percent. Analysts attributed the success to the area's low unemployment rate, which remained around 3 to 4 percent throughout the year.

The Courthouse Square received a new amenity in a replica of a horse fountain that formerly stood at the intersection of Weatherford and Commerce Streets in Downtown Fort Worth.



The June dedication ceremonies for the 23-foot, 30-ton horse fountain kicked off the sesquicentennial observance of the founding of Tarrant County and Fort Worth, respectively. The \$288,000 structure was paid for from private donations, including a penny collection campaign by Tarrant County school children.

## **FINANCIAL INFORMATION**

### **Internal and Budgetary Controls**

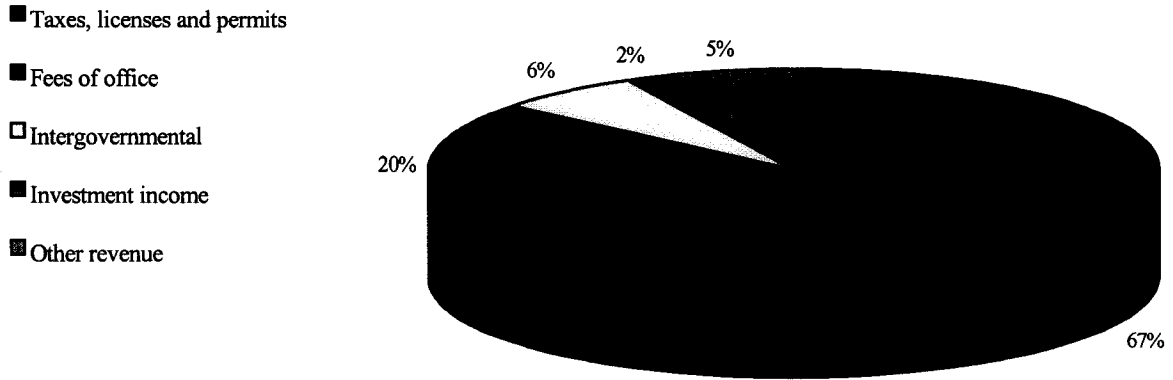
Management of the County is responsible for establishing and maintaining internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the reliability of financial reporting; 2) the effectiveness and efficiency of operations; and 3) compliance with applicable laws and regulations. These internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgment by management.

The Commissioners Court must adopt an annual operating budget by a majority vote of the Commissioners Court before September 30. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations. Annual appropriated budgets are legally adopted for the General, Special Revenue (except TCHFC and TCIDC), Debt Service, Capital Project, Enterprise, Internal Service and Expendable Trust Funds (except Grant Funds and Deferred Compensation Fund). The legal level of budgetary control is the line item within each department. Commissioners Court approval is necessary to transfer appropriations between two separate line items even within the same department.

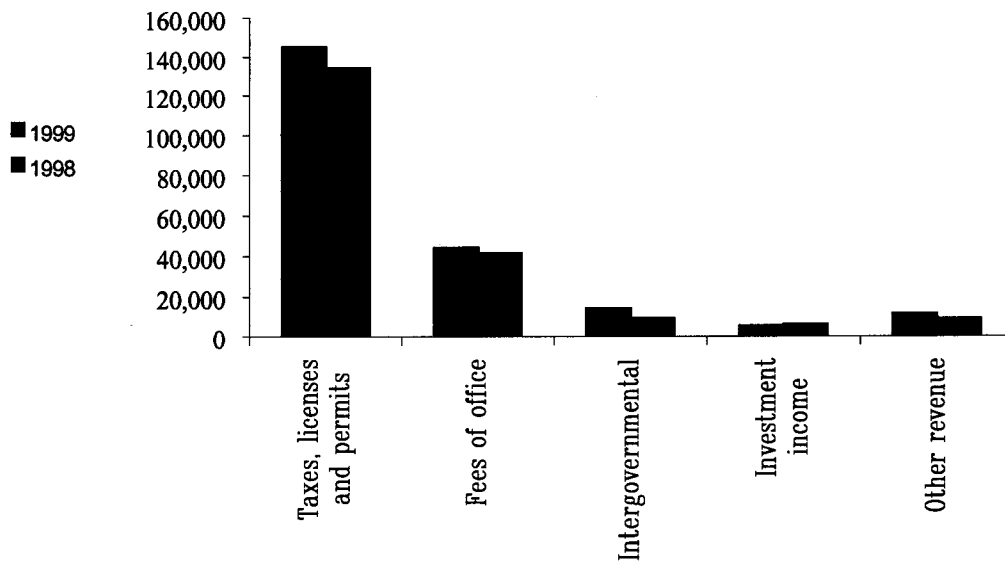
### **General Government Functions**

General governmental functions include activities accounted for in the General Fund, Special Revenue Funds, Debt Service, and Capital Projects Funds. The primary sources of revenue are ad valorem taxes, fees for services, and intergovernmental revenues. Total revenues for the fiscal year ended September 30, 1999 were \$220,124,000. General governmental revenues increased by \$19,986,000 or 10% from last year. The increase in taxes is due to an increase in assessed values of taxable property. Revenues from fees of office increased primarily from the number of vehicle license tags issued, and the new "Texas Home Equity Loan Act". This act, allows for the refinancing of homes, generated additional fees for the County Clerk. Intergovernmental revenue increased due to the County being reimbursed from the federal government for housing illegal aliens. Another reason was a new contract with the Hospital District to reimburse the County for providing public health services. The increase in other revenue is due to an increase in bond forfeitures and abandoned property.

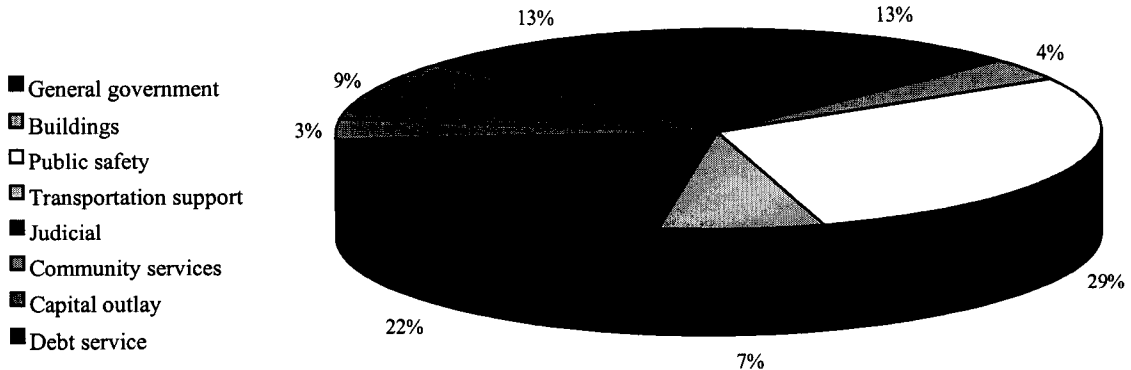
### General Government Revenues by Source



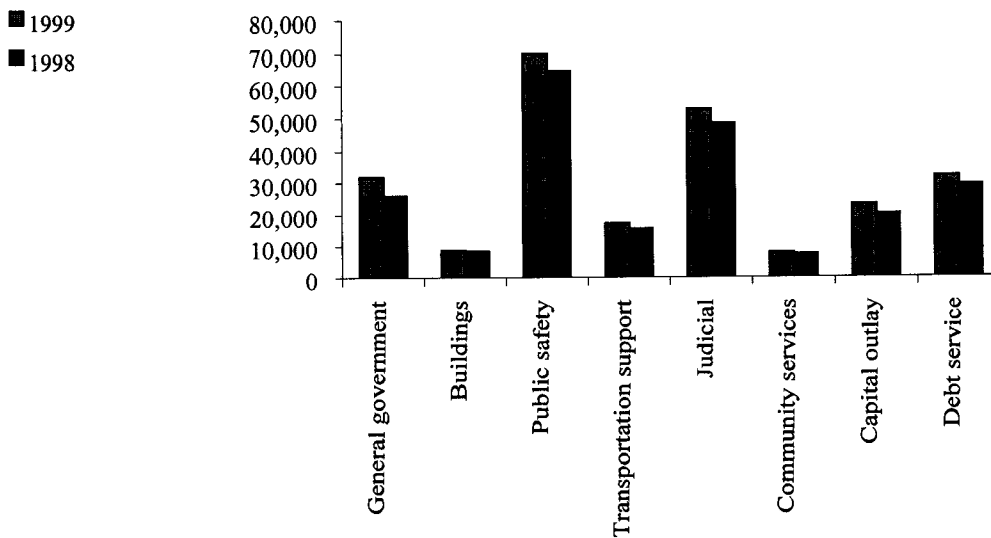
Revenue Sources (dollar amounts in thousands)	1999 Amount	Percent of Total	1998 Amount	Increase (Decrease)	Percent Change
Taxes, licenses and permits	\$ 145,321	66.02%	\$ 134,578	\$ 10,743	7.98 %
Fees of office	44,104	20.04%	41,579	2,525	6.07 %
Intergovernmental	14,015	6.37%	9,181	4,834	52.65 %
Investment income	5,277	2.40%	5,934	(657)	(11.07)%
Other revenue	11,407	5.18%	8,866	2,541	28.66 %
<b>Total</b>	<b>\$ 220,124</b>	<b>100.00%</b>	<b>\$ 200,138</b>	<b>\$ 19,986</b>	<b>9.99 %</b>



## General Government Expenditures by Function



Expenditures by Function (dollar amounts in thousands)	1999 Amount	Percent of Total	1998 Amount	Increase (Decrease)	Percent Change
General government	\$ 31,828	13.12%	\$ 25,911	\$ 5,917	22.84 %
Buildings	8,635	3.56%	8,398	237	2.82 %
Public safety	69,872	28.79%	64,573	5,299	8.21 %
Transportation support	17,183	7.08%	15,272	1,911	12.51 %
Judicial	52,592	21.67%	48,217	4,375	9.07 %
Community services	7,724	3.18%	7,200	524	7.28 %
Capital outlay	22,972	9.47%	19,998	2,974	14.87 %
Debt service	31,856	13.13%	29,064	2,792	9.61 %
<b>Total</b>	<b>\$ 242,662</b>	<b>100.00%</b>	<b>\$ 218,633</b>	<b>\$ 24,029</b>	<b>10.99 %</b>



There was a 10.99%, or \$24 million increase in total general governmental expenditures from last year. The primary increase was in the general government and transportation support. The increase in general government expenditures was primarily the refund of interest earnings to the other entities for which the County collects taxes. The increase in transportation support was due to the purchase of right of way.

### **Fund Balances**

Unreserved fund balances in the major operating funds were maintained at adequate levels throughout the fiscal year. The General Fund total fund balance of \$31,177,000 was \$1,631,000 less than last years fund balance. The Special Revenue Funds, excluding component units, total fund balance of \$9,161,000 decreased \$5,042,000 from the preceding year, due to a planned increase in the operating transfers to the General Fund. Total Capital Projects fund balance of \$27,887,000 was \$24,910,000 higher than last years fund balance because of the sale of the 1998 Certificates of Obligation bond proceeds not received until 1999 and the sale of the 1999 General Obligation Bonds.

### **Propriety Operations**

The proprietary operations of the County include three Internal Service Funds, which reflect the self-insurance activities. This includes employee medical, workers' compensation, and general liability. The County also has one Enterprise Fund. The Resource Connection is a one-stop center providing employment, education, health and human service programs

The following table summarizes operational information for the current year (amounts in thousands).

	<u>Enterprise</u>	<u>Internal Service</u>
Revenues	\$ 1,975	\$ 20,978
Net income (loss)	(526)	(1,479)
Depreciation and amortization	283	-
Total assets	2,766	7,343
Total liabilities	179	11,859
Total equity (deficit)	2,587	(4,516)

### **Fiduciary Operations**

The County utilizes the Fiduciary Fund to account for operation of expendable trusts and agency funds. The expendable trusts are primarily for local, state, and federal grant programs. The County also maintains two agency funds: one for the accounting of revenues collected by other County officials and one for payroll clearing.

The revenues of the Fiduciary Funds are shown in the following table (amounts in thousands):

<u>Revenue Sources</u>	<u>1999 Amount</u>	<u>Percent of total</u>	<u>1998 Amount</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Fees of office	\$ 1,824	3.55%	\$ 1,603	\$ 221	13.79 %
Intergovernmental	47,050	91.68%	38,182	8,868	23.23 %
Investment income	345	0.67%	265	80	30.19 %
Other revenue	2,101	4.09%	1,907	194	10.17 %
<b>Total</b>	<b>\$ 51,320</b>	<b>100.00%</b>	<b>\$ 41,957</b>	<b>\$ 9,363</b>	<b>22.32 %</b>

The greatest difference is an increase in workforce commission grants reflected in intergovernmental revenues. This is also responsible for the significant variance in expenditures of the Fiduciary Funds. The expenditures are shown in the following table (amounts in thousands):

<u>Expenditures by Function</u>	<u>1999 Amount</u>	<u>Percent of Total</u>	<u>1998 Amount</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
General government	\$ 993	1.87%	\$ 1,059	\$ (66)	(6.23)%
Public safety	7,823	14.74%	6,901	922	13.36 %
Judicial	4,061	7.65%	3,760	301	8.01 %
Community services	35,062	66.07%	28,026	7,036	25.11 %
Capital outlay	5,132	9.67%	3,868	1,264	32.68 %
<b>Total</b>	<b>\$ 53,071</b>	<b>100.00%</b>	<b>\$ 43,614</b>	<b>\$ 9,457</b>	<b>21.68 %</b>

### **Debt Administration**

The County issues debt to finance acquisition of personal property, capital renovations and improvements to County facilities. The ad valorem tax rate for the fiscal year 1999 totaled \$.056198 per \$100 valuation to fund the annual debt service requirements.

### **Cash Management**

The County utilizes a pooled cash concept to maximize funds available for investment. The objectives of the County's investment policy is safety of the principal, maintenance of adequate liquidity, diversification to eliminate risk, and yield. The primary objective is safety of the principal. To ensure safety of public funds, the policy adheres with Chapter 2256, Texas Government Code, The Public Funds Investment Act, and the statutory requirements of Local Government Code 116.112.

The investible funds under the County's investment program as of September 30, 1999 were \$96,381,169 and total investment earnings on that portfolio was \$5,625,044.

Uninvested cash in banks is fully collateralized with securities pledged by the depository bank or FDIC deposit insurance. A third-party bank holds these securities in a joint custody safekeeping account.

### **Risk Management**

The County provides for management of risks through a combination of self-insurance and traditional insurance. Commercial insurance is obtained for most instances of physical property damage. The County is self-insured for general liability, public officials liability, workers' compensation, and employees' group medical benefits.

An actuarial study was performed in 1999 to assess the liability associated with general liability and workers' compensation. This study determined the present and future liability of \$10,033,000. In April 1997, the County adopted a plan to fund self-insurance losses. The plan included the funding of workers' compensation losses with current year revenues and the establishment of a \$5 million minimum reserve balance for general liability claims. Debt would be issued to fund this reserve. The County will review the status of this reserve annually to determine replenishment requirements.

### **OTHER INFORMATION**

#### **Independent Audit**

The County has an independent audit of its financial statements conducted each year in accordance with generally accepted auditing standards and in compliance with the Federal Single Audit Act. Deloitte & Touche LLP conducted the audit for the fiscal year ended September 30, 1999. A copy of their opinion is included in the Financial Section of this report.

#### **Acknowledgments and Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting for the County's comprehensive annual financial report for the year ended September 30, 1998. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements. We believe our current report continues to conform to the Certificate of Achievement program requirements and are submitting it for review to GFOA.

I wish to express my thanks to Commissioner's Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner. The timely completion of this report could not have been achieved without the dedicated efforts of the County Auditor's staff and the professional services provided by our Independent Auditors, Deloitte & Touche LLP.

Sincerely,



S. Renee Tidwell, CPA  
County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tarrant County,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1998

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.



*Carol Brueck*  
President

*Jeffrey L. Eselle*  
Executive Director



**FINANCIAL SECTION**





## INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and Commissioners Court  
Tarrant County, Texas:

We have audited the general purpose financial statements of Tarrant County, Texas ("County"), as of and for the year ended September 30, 1999, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Tarrant County Hospital District or the Tarrant County Mental Health Mental Retardation Services (discretely presented component units), which statements reflect total assets constituting 33% of total assets at September 30, 1999. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tarrant County Hospital District and the Tarrant County Mental Health Mental Retardation Services, is based solely on the report of such other auditors.

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

In our opinion, based on our audits and the reports of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of September 30, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented components units for the year then ended in conformity with generally accepted accounting principles.

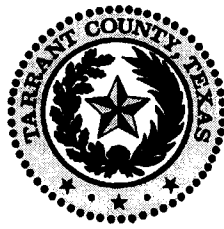
The year 2000 supplementary information on pages 53-55 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and did not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the unprecedented nature of the year 2000 issue and its effects, and the fact that authoritative measurement criteria regarding the status of remediation efforts have not been established. In addition, we do not provide assurance that the County is or will become year 2000 compliant, that the County's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business are or will become year 2000 compliant.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the foregoing table of contents under supplementary information are presented for purpose of additional analysis and are not a required part of the general purpose financial statements of the County. This additional information is the responsibility of the management of the County. Such additional 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 30, 1999 on our consideration of Tarrant County's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, grants and contracts. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in assessing the results of our audit.

*Deloitte & Touche LLP*

December 30, 1999



TARRANT COUNTY, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND  
DISCRETELY PRESENTED COMPONENT UNITS  
SEPTEMBER 30, 1999, WITH COMPARATIVE AMOUNTS FOR SEPTEMBER 30, 1998  
(AMOUNTS IN THOUSANDS)

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
Cash and investments	\$19,437	\$11,011	\$ 439	\$31,075	\$ 69	\$ 7,079
Receivables (Note 2):						
Taxes, net of allowance for uncollectibles	4,164	19	1,124			
Other receivables, net of allowance for uncollectibles	11,103	41			99	79
Due from other governments						
Due from other funds (Note 6)	6,770	561	13			
Supplies and prepaid items	503	540			4	65
Restricted assets - Cash and investments						120
Assets limited as to use (Note 5)						
Fixed assets, net of accumulated depreciation in enterprise funds (Note 3)					2,594	
Amounts available for retirement of general long-term obligations						
Amount to be provided for:						
Retirement of general long-term obligations						
Retirement of compensated absences						
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$41,977</u>	<u>\$12,172</u>	<u>\$1,576</u>	<u>\$31,075</u>	<u>\$ 2,766</u>	<u>\$ 7,343</u>

See accompanying notes to general purpose financial statements.

Fiduciary Fund Type	Account Groups		Primary Government Totals		Component Units	Reporting Entity Totals	
	Fixed Assets	Long-term Debt	(Memorandum Only)			(Memorandum Only)	
			1999	1998		1999	1998
\$ 33,266			\$102,376	\$ 74,430	\$38,695	\$141,071	\$ 109,438
			5,307	5,912	1,845	7,152	7,170
88,501			99,823	93,193	23,820	123,643	115,030
					3,962	3,962	3,503
20			7,364	14,300	628	7,992	14,380
6			1,118	979	12,053	13,171	14,576
50,123			50,243	54,581	3,386	53,629	57,655
					92,144	92,144	103,703
	\$221,356		223,950	204,794	132,024	355,974	332,742
		\$ 254	254	426	1,362	1,616	426
		141,330	141,330	122,507	4,622	145,952	128,913
		13,359	13,359	11,644		13,359	11,644
<u>\$171,916</u>	<u>\$221,356</u>	<u>\$ 154,943</u>	<u>\$645,124</u>	<u>\$582,766</u>	<u>\$314,541</u>	<u>\$959,665</u>	<u>\$ 899,180</u>

**TARRANT COUNTY, TEXAS**

**COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND  
DISCRETELY PRESENTED COMPONENT UNITS  
SEPTEMBER 30, 1999, WITH COMPARATIVE AMOUNTS FOR SEPTEMBER 30, 1998  
(AMOUNTS IN THOUSANDS)**

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES:</b>						
Accounts payable	\$ 5,264	\$ 1,111		\$ 2,830	\$ 126	\$ 1,421
Other liabilities	1,372		\$ 197			10,438
Due to other funds (Note 6)						
Client custodian funds payable						
Obligations under capital lease (Note 4)						
Current maturities of long-term debt (Note 4)						
Long-term debt, net of current maturities (Note 4)						
Arbitrage rebate payable (Note 4)						
Compensated absences (Note 4)					53	
Deferred revenue	<u>4,164</u>	<u>19</u>	<u>1,125</u>	<u>358</u>		
Total liabilities	10,800	1,130	1,322	3,188	179	11,859
<b>EQUITY AND OTHER CREDITS:</b>						
Contributed capital (Note 7)					3,643	14,975
Investment in general fixed assets						
Retained earnings (deficit)					(1,056)	(19,491)
Fund balance:						
Reserved:						
For debt service			254			
For capital projects				24,514		
For encumbrances	1,329	511		3,373		
For long term compensated absences						
For continuation of federal and state grants, programs and other activities						
For deferred comp participants						
For supplies and prepaid items	503	540				
For long term receivable	9,900					
Unreserved:						
Designated for capital lease						
Designated for HB2377-1998						
Designated for ECI carryforward						
Designated for equipment purchases						
Undesignated	<u>19,445</u>	<u>9,991</u>				
Total equity (deficit) and other credits	<u>31,177</u>	<u>11,042</u>	<u>254</u>	<u>27,887</u>	<u>2,587</u>	<u>(4,516)</u>
<b>TOTAL LIABILITIES, EQUITY AND FUND BALANCE</b>	<u>\$41,977</u>	<u>\$12,172</u>	<u>\$1,576</u>	<u>\$31,075</u>	<u>\$ 2,766</u>	<u>\$ 7,343</u>

See accompanying notes to general purpose financial statements.



Fiduciary Fund Type	Account Groups		Primary Government		Component Units	Reporting Entity	
	Fixed Assets	Long-term Debt	Totals			Totals	
			(Memorandum Only)			(Memorandum Only)	
			1999	1998		1999	1998
\$ 5,521			\$ 16,273	\$ 9,869	\$ 12,453	\$ 28,726	\$ 19,011
151,134			163,141	158,006	29,522	192,663	181,942
7,364			7,364	14,300	628	7,992	14,380
					303	303	259
					9,748	9,748	10,580
					7,907	7,907	11,854
		\$141,075	141,075	122,620	19,038	160,113	158,001
		509	509	313		509	313
24		13,359	13,436	11,690	2,670	16,106	13,991
3,837			9,503	10,607	2,686	12,189	13,512
167,880		154,943	351,301	327,405	84,955	436,256	423,843
			18,618	18,545	1,857	20,475	19,747
	\$221,356		221,356	201,991	12,557	233,913	213,470
			(20,547)	(18,328)	207,584	187,037	178,226
			254	426	1,362	1,616	1,022
			24,514	4,255		24,514	4,255
			5,213	7,363		5,213	7,363
					497	497	833
2,959			2,959	2,739		2,959	2,739
1,077			1,077			1,077	
			1,043	903	1,195	2,238	1,824
			9,900	10,000		9,900	10,000
							68
							364
							30
							615
			29,436	27,467	4,534	33,970	34,781
4,036	221,356		293,823	255,361	229,586	523,409	475,337
\$171,916	\$221,356	\$154,943	\$645,124	\$582,766	\$314,541	\$959,665	\$ 899,180

TARRANT COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND DISCRETELY  
PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999, WITH COMPARATIVE AMOUNTS FOR THE YEAR  
ENDED SEPTEMBER 30, 1998 (AMOUNTS IN THOUSANDS)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>REVENUES:</b>				
Taxes, licenses and permits	\$114,524	\$ 4	\$ 30,793	
Fees of office	20,112	23,992		
Local revenues				
Intergovernmental	13,874	141		
Investment income	2,797	857	712	\$ 911
Other revenues	9,157	639	179	1,432
<b>Total revenues</b>	<b>160,464</b>	<b>25,633</b>	<b>31,684</b>	<b>2,343</b>
<b>EXPENDITURES:</b>				
Current:				
General government	31,512	316		
Buildings	8,635			
Public safety	69,759	113		
Transportation support		17,183		
Judicial	50,414	2,178		
Community services	7,372	352		
Capital outlay	22	792		22,158
Debt service:				
Principal payments			25,770	
Interest and fiscal charges			6,086	
<b>Total expenditures</b>	<b>167,714</b>	<b>20,934</b>	<b>31,856</b>	<b>22,158</b>
Excess (deficiency) of revenues over (under) expenditures	(7,250)	4,699	(172)	(19,815)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (Note 6)	7,860			500
Operating transfers out (Note 6)	(2,241)	(7,860)		
Bond proceeds				44,225
Proceeds from sale of fixed assets				
Proceeds from capital leases				
<b>Total other financing sources (uses)</b>	<b>5,619</b>	<b>(7,860)</b>		<b>44,725</b>
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures	(1,631)	(3,161)	(172)	24,910
FUND BALANCES, beginning of year, as previously stated	32,808	14,203	426	2,977
Cumulative effect of change in accounting principle (Note 11)				
FUND BALANCES, beginning of year, restated	32,808	14,203	426	2,977
Residual equity transfer in (out)				
Prior period adjustment (Note 16)				
<b>FUND BALANCES, end of year</b>	<b>\$ 31,177</b>	<b>\$ 11,042</b>	<b>\$ 254</b>	<b>\$ 27,887</b>

See accompanying notes to general purpose financial statements.

Fiduciary Fund Type	Primary Government		Component Units	Reporting Entity	
	Totals			Totals	
	(Memorandum Only)			(Memorandum Only)	
Expendable Trusts	1999	1998		1999	1998
	\$ 145,321	\$ 134,578		\$ 145,321	\$ 134,578
\$ 1,824	45,928	43,182		45,928	43,182
			\$ 6,283	6,283	5,280
47,050	61,065	47,363	58,687	119,752	104,460
345	5,622	6,199	732	6,354	6,980
2,101	13,508	10,773		13,508	10,773
51,320	271,444	242,095	65,702	337,146	305,253
993	32,821	26,970		32,821	26,970
	8,635	8,398		8,635	8,398
7,823	77,695	71,474		77,695	71,474
	17,183	15,272		17,183	15,272
4,061	56,653	51,977		56,653	51,977
35,062	42,786	35,226	66,269	109,055	94,048
5,132	28,104	23,866	1,540	29,644	24,418
	25,770	22,340	1,277	27,047	23,037
	6,086	6,724	323	6,409	7,071
53,071	295,733	262,247	69,409	365,142	322,665
(1,751)	(24,289)	(20,152)	(3,707)	(27,996)	(17,412)
1,968	10,328	10,447		10,328	10,447
(13)	(10,114)	(15,072)		(10,114)	(15,072)
	44,225	18,100		44,225	18,100
			616	616	157
					54
1,955	44,439	13,475	616	45,055	13,686
204	20,150	(6,677)	(3,091)	17,059	(3,726)
2,739	53,153	49,031	10,741	63,894	56,821
1,093	1,093			1,093	
3,832	54,246	49,031	10,741	64,987	56,821
		10,799	(614)	(614)	10,799
			552	552	
\$ 4,036	\$ 74,396	\$ 53,153	\$ 7,588	\$ 81,984	\$ 63,894

**TARRANT COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND, SPECIAL REVENUE FUNDS,  
DEBT SERVICE FUND AND CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	General Fund				
	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budget Basis)	Budget	Variance Favorable (Unfavorable)
<b>REVENUES:</b>					
Taxes, licenses and permits	\$114,524	\$ 8	\$114,532	\$114,314	\$ 218
Fees of office	20,112	(319)	19,793	18,855	938
Intergovernmental	13,874	5	13,879	13,049	830
Investment income	2,797	(29)	2,768	3,460	(692)
Other revenues	9,157	(6)	9,151	8,119	1,032
Total revenues	<u>160,464</u>	<u>(341)</u>	<u>160,123</u>	<u>157,797</u>	<u>2,326</u>
<b>EXPENDITURES:</b>					
Current:					
General government	31,512	913	32,425	44,699	12,274
Buildings	8,635	(13)	8,622	9,866	1,244
Public safety	69,759	956	70,715	71,367	652
Transportation support					
Judicial	50,414	363	50,777	51,815	1,038
Community services	7,372	358	7,730	7,840	110
Capital outlay	22	(22)			
Debt service:					
Principal payments					
Interest and fiscal charges					
Total expenditures	<u>167,714</u>	<u>2,555</u>	<u>170,269</u>	<u>185,587</u>	<u>15,318</u>
Excess (deficiency) of revenues over (under) expenditures	(7,250)	(2,896)	(10,146)	(27,790)	17,644
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in	7,860		7,860	7,790	70
Operating transfers out	(2,241)	2,241			
Total other financing sources (uses)	<u>5,619</u>	<u>2,241</u>	<u>7,860</u>	<u>7,790</u>	<u>70</u>
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures	(1,631)	(655)	(2,286)	(20,000)	17,714
FUND BALANCES, beginning of year	<u>32,808</u>	<u>(12,520)</u>	<u>20,288</u>	<u>20,000</u>	<u>288</u>
FUND BALANCES, end of year	<u>\$ 31,177</u>	<u>\$(13,175)</u>	<u>\$ 18,002</u>	<u>NIL</u>	<u>\$18,002</u>

See accompanying notes to general purpose financial statements.

Special Revenue Funds

Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budget Basis)	Budget	Variance Favorable (Unfavorable)
\$ 4		\$ 4	\$ 10	\$ (6)
23,992	\$ (108)	23,884	21,720	2,164
141		141	138	3
857	(80)	777	1,001	(224)
639	(561)	78	65	13
25,633	(749)	24,884	22,934	1,950
316	762	1,078	1,224	146
113	10	123	392	269
17,183	7,387	24,570	29,348	4,778
2,178	532	2,710	3,230	520
352		352	533	181
792	(792)			
20,934	7,899	28,833	34,727	5,894
4,699	(8,648)	(3,949)	(11,793)	7,844
(7,860)	7,860			
(7,860)	7,860			
(3,161)	(788)	(3,949)	(11,793)	7,844
14,203	(2,788)	11,415	11,793	(378)
<u>\$ 11,042</u>	<u>\$ (3,576)</u>	<u>\$ 7,466</u>	<u>NIL</u>	<u>\$ 7,466</u>

**TARRANT COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND, SPECIAL REVENUE FUNDS,  
DEBT SERVICE FUND AND CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Debt Service Fund				
	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budget Basis)	Budget	Variance Favorable (Unfavorable)
<b>REVENUES:</b>					
Taxes, licenses and permits	\$ 30,793	\$ (5)	\$ 30,788	\$ 30,789	\$ (1)
Fees of office					
Intergovernmental					
Investment income	712		712	650	62
Other revenues	179		179	180	(1)
Total revenues	31,684	(5)	31,679	31,619	60
<b>EXPENDITURES:</b>					
Current:					
General government					
Buildings					
Public safety					
Transportation support					
Judicial					
Community services					
Capital outlay					
Debt service:					
Principal payments	25,770		25,770	25,770	
Interest and fiscal charges	6,086		6,086	6,250	164
Total expenditures	31,856		31,856	32,020	164
Excess (deficiency) of revenues over (under) expenditures	(172)	(5)	(177)	(401)	224
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in					
Operating transfers out					
Bond proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures	(172)	(5)	(177)	(401)	224
FUND BALANCES, beginning of year	426	(7)	419	401	18
FUND BALANCES, end of year	<u>\$ 254</u>	<u>\$ (12)</u>	<u>\$ 242</u>	<u>NIL</u>	<u>\$ 242</u>

See accompanying notes to general purpose financial statements.

Capital Project Funds

<u>Actual (GAAP Basis)</u>	<u>Adjustment to Budgetary Basis</u>	<u>Actual (Budget Basis)</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 911		\$ 911	\$ 233	\$ 678
<u>1,432</u>		<u>1,432</u>	<u>300</u>	<u>1,132</u>
2,343		2,343	533	1,810
	\$ 3,994	3,994	5,163	1,169
	8,831	8,831	29,773	20,942
	1,561	1,561	1,755	194
	1,920	1,920	2,387	467
	374	374	902	528
	33	33	37	4
22,158	(22,158)			
<u>22,158</u>	<u>(5,445)</u>	<u>16,713</u>	<u>40,017</u>	<u>23,304</u>
(19,815)	5,445	(14,370)	(39,484)	25,114
500		500	500	
<u>44,225</u>		<u>44,225</u>	<u>32,000</u>	<u>12,225</u>
<u>44,725</u>		<u>44,725</u>	<u>32,500</u>	<u>12,225</u>
24,910	5,445	30,355	(6,984)	37,339
<u>2,977</u>	<u>(8,224)</u>	<u>(5,247)</u>	<u>6,984</u>	<u>(12,231)</u>
<u>\$ 27,887</u>	<u>\$ (2,779)</u>	<u>\$ 25,108</u>	<u>NIL</u>	<u>\$25,108</u>

**TARRANT COUNTY, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT) -  
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999, WITH COMPARATIVE AMOUNTS FOR THE YEAR  
ENDED SEPTEMBER 30, 1998 (AMOUNTS IN THOUSANDS)**

	Enterprise	Internal Service	Primary Government Totals		Component Units	Reporting Entity Totals	
			(Memorandum Only)			(Memorandum Only)	1998
			1999	1998			
<b>OPERATING REVENUES:</b>							
Net patient service revenue					\$ 91,498	\$ 91,498	\$ 95,015
Building management	\$ 204		\$ 204			204	
Building rentals	1,665		1,665	\$ 1,760		1,665	1,760
Catering/concessions				149			149
Parking				70			70
Pool rental	32		32			32	
Self insurance revenues		\$ 20,978	20,978	16,802		20,978	16,802
Other revenues	74		74	216	9,932	10,006	10,339
<b>Total operating revenues</b>	<b>1,975</b>	<b>20,978</b>	<b>22,953</b>	<b>18,997</b>	<b>101,430</b>	<b>124,383</b>	<b>124,135</b>
<b>OPERATING EXPENSES</b>							
Personnel	931	1,651	2,582	2,599	136,292	138,874	127,824
Materials and supplies	21		21	18	39,171	39,192	35,992
Building and equipment	1,239	39	1,278	1,177	200	1,478	1,299
Depreciation and amortization	283		283	372	13,627	13,910	13,495
Purchased service				3	47,705	47,705	40,628
Self insurance claims		21,072	21,072	14,084		21,072	14,084
Other expenses	28		28	115	21,902	21,930	16,649
<b>Total operating expenses</b>	<b>2,502</b>	<b>22,762</b>	<b>25,264</b>	<b>18,368</b>	<b>258,897</b>	<b>284,161</b>	<b>249,971</b>
<b>Operating income (loss)</b>	<b>(527)</b>	<b>(1,784)</b>	<b>(2,311)</b>	<b>629</b>	<b>(157,467)</b>	<b>(159,778)</b>	<b>(125,836)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Texas Disproportionate Share							
Program III receipts (Note 8)					14,174	14,174	19,484
State tobacco settlement					20,665	20,665	
Ad valorem tax revenue					128,259	128,259	118,324
Investment income	1	305	306	477	7,630	7,936	8,732
Interest expense					(2,249)	(2,249)	(3,598)
Loss on sale of convention center				(10,724)			(10,724)
Other revenues					18	18	27
<b>Total nonoperating revenues</b>	<b>1</b>	<b>305</b>	<b>306</b>	<b>(10,247)</b>	<b>168,497</b>	<b>168,803</b>	<b>132,245</b>
<b>Net income (loss) before operating transfers</b>	<b>(526)</b>	<b>(1,479)</b>	<b>(2,005)</b>	<b>(9,618)</b>	<b>11,030</b>	<b>9,025</b>	<b>6,409</b>
<b>OPERATING TRANSFERS:</b>							
Operating transfers in	166		166	5,000		166	5,000
Operating transfers out		(380)	(380)	(375)		(380)	(375)
<b>Net income (loss)</b>	<b>(360)</b>	<b>(1,859)</b>	<b>(2,219)</b>	<b>(4,993)</b>	<b>11,030</b>	<b>8,811</b>	<b>11,034</b>
<b>CHARGE TO CONTRIBUTED CAPITAL FOR FUND CLOSEOUT</b>				39,297			39,297
<b>RETAINED EARNINGS (DEFICIT):</b>							
Beginning of year	(696)	(17,632)	(18,328)	(41,833)	196,554	178,226	138,694
Residual equity transfer out				(10,799)			(10,799)
<b>End of year</b>	<b>\$ (1,056)</b>	<b>\$ (19,491)</b>	<b>\$ (20,547)</b>	<b>\$ (18,328)</b>	<b>\$ 207,584</b>	<b>\$ 187,037</b>	<b>\$ 178,226</b>

See accompanying notes to general purpose financial statements.



**TARRANT COUNTY, TEXAS**

**COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES AND  
DISCRETELY PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999, WITH COMPARATIVE AMOUNTS FOR  
THE YEAR ENDED SEPTEMBER 30, 1998 (AMOUNTS IN THOUSANDS)**

	Enterprise	Internal Service	Primary Government Totals		Component Units	Reporting Entity Totals	
			(Memorandum Only)			(Memorandum Only)	
			1999	1998		1999	1998
<b>OPERATING ACTIVITIES:</b>							
Income (loss) from operations	\$(527)	\$(1,784)	\$(2,311)	\$629	\$(157,467)	\$(159,778)	\$(125,836)
Net cash provided by (used in) operating activities:							
Depreciation & amortization	283		283	372	13,627	13,910	13,495
Loss on sale of convention center				(10,724)			(10,724)
Changes in assets and liabilities:							
Taxes receivable					(587)	(587)	136
Supplies & prepaid items	1		1	61	1,818	1,819	(1,417)
Other receivables	45	(42)	3	164	(2,095)	(2,092)	(614)
Due from other funds		5	5		(49)	(44)	57
Due to other funds					499	499	46
Accounts payable	11	299	310	82	2,970	3,280	528
Other liabilities		755	755	(3,436)	6,242	6,997	(3,329)
Deferred revenue		(10)	(10)	(929)	(228)	(238)	(1,101)
Compensated absences	7		7	(154)		7	(154)
Net cash flows used in operating activities	(180)	(777)	(957)	(13,935)	(135,270)	(136,227)	(128,913)
<b>INVESTING ACTIVITIES:</b>							
Investment income (expense), net	1	305	306	477	5,381	5,687	5,134
Change in assets limited as to use					11,559	11,559	(3,480)
Net cash flows provided by investing activities	1	305	306	477	16,940	17,246	1,654
<b>NONCAPITAL FINANCING ACTIVITIES:</b>							
Change in restricted assets		1,627	1,627	1,246	(274)	1,353	1,144
Operating transfers in	166		166	5,000		166	5,000
Operating transfers out		(380)	(380)	(375)		(380)	(375)
Texas Disproportionate Share Program III receipts					14,174	14,174	19,484
State tobacco settlement					20,665	20,665	
Ad valorem tax revenue					128,259	128,259	118,324
Net cash flows provided by noncapital financing activities	166	1,247	1,413	5,871	162,824	164,237	143,577
<b>CAPITAL AND RELATED FINANCING ACTIVITY:</b>							
Additions to fixed assets	(74)		(74)	(24)	(16,593)	(16,667)	(12,355)
Residual equity transfer in (out)				(10,799)	614	614	(10,799)
Contributed capital	73		73	24		73	24
Proceeds from sale of assets				21,518	27	27	21,550
Proceeds from long-term debt issuance					4,968	4,968	
Payments of long-term debt					(25,258)	(25,258)	(9,767)
Payments of capital lease obligations					(747)	(747)	(188)
Insurance proceeds							7
Net cash flows provided by (used in) capital and related financing activities	(1)		(1)	10,719	(36,989)	(36,990)	(11,528)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(14)</b>	<b>775</b>	<b>761</b>	<b>3,132</b>	<b>7,505</b>	<b>8,266</b>	<b>4,790</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b>83</b>	<b>6,304</b>	<b>6,387</b>	<b>3,255</b>	<b>23,204</b>	<b>29,591</b>	<b>24,801</b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b>\$ 69</b>	<b>\$7,079</b>	<b>\$7,148</b>	<b>\$ 6,387</b>	<b>\$ 30,709</b>	<b>\$37,857</b>	<b>\$29,591</b>
<b>RECONCILIATION TO COMBINED BALANCE SHEET</b>							
Cash and cash equivalents from above					\$ 30,709	\$37,857	\$29,591
Component Units, Governmental fund types					7,986	7,986	11,804
<b>CASH AND CASH EQUIVALENTS, on Combined Balance Sheet, end of year</b>					<b>\$38,695</b>	<b>\$45,843</b>	<b>\$41,395</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH FINANCING ACTIVITIES: Vehicles contributed from General Fixed Assets</b>					<b>\$ 40</b>	<b>\$ 40</b>	<b>\$ 69</b>

See accompanying notes to general purpose financial statements.

TARRANT COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 1999

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Tarrant County, Texas (the "County") is a political subdivision of the State of Texas and was organized in 1849. The County provides those services allowed by state statutes. These services include, but are not limited to, law enforcement, judicial proceedings, probation monitoring services, juvenile services, recording services related to judicial proceedings, public health and welfare, maintaining roads and bridges (principally within the unincorporated areas of the County) and other related governmental functions.

The accounting policies of the County conform to generally accepted accounting principles (GAAP) applicable to governments. The following is a summary of the significant policies:

**(a) Reporting Entity**

These general purpose financial statements present all the fund types and account groups of the County and its component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

**BLENDED COMPONENT UNITS**

The Tarrant County Housing Finance Corporation ("TCHFC") is governed by a board of directors which is essentially the County Commissioners Court. The TCHFC was created by the County Commissioners Court, but it is not a political subdivision of the County under state law. The TCHFC is authorized to issue bonded debt without County Commissioners Court approval. The TCHFC provides services only to the County. The TCHFC is reported as a special revenue fund.

The Tarrant County Industrial Development Corporation ("TCIDC") is governed by a board of directors which is essentially the Commissioners Court. The TCIDC has the authority to issue bonded debt; however, the County has no legal obligation to assume the bonded debt which must be approved by the County Commissioners Court. The TCIDC provides services only to the County. TCIDC is reported as a special revenue fund.

**DISCRETELY PRESENTED COMPONENT UNITS**

The Tarrant County Hospital District ("TCHD") serves the citizens of the County and is governed by a board of directors which the County Commissioners Court may appoint and remove at will. The County Commissioners Court approves the TCHD tax rate and annual budget, but does not provide any funding or hold title to any of the TCHD assets. TCHD cannot issue bonded debt without County Commissioners Court approval.

TCHD's financial statements include the North Texas Affiliated Medical Group (NTAMG) and Metro West Health Plan as component units within the reporting entity. NTAMG began operations in January 1996 primarily for the purpose of providing physician services to TCHD patients participating in the County-sponsored and Medicaid programs. The TCHD is the sole corporate

member of NTAMG and, as such, exercises significant influence over the financial operations of NTAMG. The financial statements of NTAMG are blended with the TCHD for the year ended September 30, 1999, and include total assets, primarily cash, of \$5,122,000 and total liabilities of \$7,332,000. NTAMG's excess (deficit) of revenues and gains over expenses totaled approximately \$(5,068,000) for the year ended September 30, 1999. Metro West Health Plan is the TCHD's HMO organization which began full operations as of February 1, 1999. The financial statements of Metro West Health Plan are blended with the TCHD for the year ended September 30, 1999, and include total assets, primarily cash, of \$4,003,000 and total liabilities of \$527,000. Metro West Health Plan's excess of revenues and gains over expenses totaled approximately \$160,000 for the year ended September 30, 1999.

The Tarrant County Mental Health and Mental Retardation Services ("TCMHMRS") serves the citizens of the County and is governed by a board of directors which the County Commissioners Court may appoint and remove at will. The County Commissioners Court approves the TCMHMRS budget, but does not hold title to any of its assets. TCMHMRS can issue bonded debt without the approval of the County Commissioners Court. The fiscal year end of TCMHMRS is August 31.

The Tarrant County Health Facilities Development Corporation ("TCHFDC") is governed by a board of directors which the County Commissioners Court may appoint and remove at will.

Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, TCHD has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) including those issued after November 30, 1989. The County and TCMHMRS applies all GASB pronouncements as well as the FASB pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Complete financial statements for each of the following individual component units may be obtained at the units' administrative offices:

TCHD  
John Peter Smith Hospital  
1500 S. Main  
Fort Worth, Texas 76104

TCMHMRS  
3840 Hulen Street  
Fort Worth, Texas 76107

Separate financial statements of TCHFC, TCIDC and TCHFDC are not prepared.

**(b) Basis of Accounting**

The modified accrual basis of accounting is followed by the governmental funds and expendable trust funds. Under this method of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. The primary revenue sources susceptible to accrual are property taxes, which are recognized as deferred revenue until cash is received, and grant income. Other sources are generally not measurable until received in cash. Expenditures are recorded when incurred. Expenditures for principal and interest on long-term debt are recorded when due. The

accrual basis of accounting is utilized in the proprietary funds. Proprietary fund revenues are recognized when earned and expenses are recognized when incurred.

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

#### **GOVERNMENTAL FUNDS**

Governmental funds are accounted for using a spending (or financial flow) measurement focus. Only current assets and current liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable resources during a given time period.

General Fund - The General Fund is the primary operating fund of the County. It is used to account for all financial resources except for those required by law to be classified in other funds or that are presented separately to facilitate proper accountability.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specified revenue sources that are legally restricted to expenditures for specified purposes. The County operates nine such funds: Road and Bridge Fund, the Law Library Fund, the Records Preservation and Automation Fund, the Education Fund, the Appellate Judicial System Fund, the Courthouse Security Fund, Court Designated Fund, the Vehicle Inventory Tax Fund and the Consumer Health Fund. In addition, TCHFC and TCIDC are blended component units accounted for as special revenue funds.

Debt Service Fund - This fund type accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - This fund type accounts for financial resources to be used for the acquisition or construction of capital facilities in progress during the year. The County operates eleven such funds: Non-debt Capital Fund, General Obligation Fund, General Obligation Series 1999, District Clerk Info Tech Requirements, 1992 Certificates of Obligation Fund, 1994 Certificates of Obligation Fund, 1995 Certificates of Obligation Fund, 1996 Certificates of Obligation Fund, 1997 Certificates of Obligation Fund, 1998 Certificates of Obligation Fund and 1999 Certificates of Obligation Fund.

#### **PROPRIETARY FUND TYPES**

Proprietary Funds are accounted for using a capital maintenance measurement focus, the accounting objectives of which are determination of net income, financial position and changes in cash flows. All assets and all liabilities (whether current or noncurrent) associated with a proprietary fund's activities are included on its balance sheet. Proprietary fund equity is segregated into contributed capital and retained earnings (deficit). The County applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Enterprise Fund - This fund type accounts for the operations of facilities and activities that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing these services to the

general public will be recovered through user charges. The governing body has decided that periodic determination of revenues earned, expenses incurred and net income or loss is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The County operates one such fund, the Resource Connection Fund. The Resource Connection is a 15-building, one-stop center providing employment, education, health and human services programs to clients through state and local government agencies and non-profit organizations. The County is the owner/landlord of the property and leases space to the various entities. This one-stop facility is believed to be the first of its kind in the nation.

Internal Service Fund - This fund type accounts for the County's self-insurance activities. The County operates three such funds: Employee Benefits Fund, Self Insurance Fund, and Workers Compensation Fund. An actuarial and feasibility study was performed in 1987, and the recommendation, which was accepted, was to self-insure the County's general liability and workers' compensation liability risks through a pre-funded program. Based on the actuarial study, certificates of obligation were issued in the amount of \$10,465,000 taxable to the bondholder, to insure the risks of the County through a 10-year period ending 1999. Although the activity related to the self-insurance program is included in an internal service fund, and the original proceeds from the debt issued were treated as contributed capital in the internal service fund, the obligation bonds remain in the General Long-Term Debt Account Group, since the County intends to repay these amounts from property tax collections. Additionally, the fund was intended to be self-depleting, that is, the original contribution was only intended to cover future claims paid over a 10-year period ending in 1999. These funds were depleted in 1997. The County adopted a plan to fund workers' compensation with current year revenues and the establishment of a \$5 million minimum reserve balance for general liability claims. Debt was issued in November 1997 to fund this reserve. The County self-insures workers' compensation, automobile bodily injury and property damage, comprehensive general liability and all self-insured retentions for existing policies. At September 30, 1999, \$10,033,552 had been accrued to provide for known liabilities and claims incurred but not reported.

#### **FIDUCIARY FUNDS**

Expendable Trust Funds and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are used to account for cash collected by various County officials. Agency Funds do not measure the results of operations. The County operates ten Expendable Trust funds which are: Juvenile Probation Fund, HUD Grants, Human Services Fund, Workforce Grants, District Attorney Trust Fund, Health Grants, Sheriff Trust Fund, Criminal Justice Grant Fund, Miscellaneous Trust Fund and the Deferred Compensation Fund. The County operates two Agency funds which are: Payroll Clearing Fund and the Fee Office Fund.

#### **ACCOUNT GROUPS**

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The following are the County's account groups:

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the County (excluding public domain fixed assets), other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group - This account group is established to account for all long-term liabilities of the County except those accounted for in the proprietary funds.

**(c) Budgets and Budgetary Accounting**

Tarrant County adheres to the following procedures in its consideration and adoption of its annual operating budget:

- Departmental annual budget requests are submitted by the department head to the County Budget Officer during the third quarter of the fiscal year for the upcoming fiscal year to begin October 1.
- The County Auditor prepares an estimate of available resources for the upcoming fiscal year.
- The County Budget Officer 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.
- Public hearings are held on the proposed budget.
- The Commissioners Court must adopt an annual operating budget by a majority vote of the Commissioners Court before September 30. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations.
- The legal level of budgetary control is the line item within each department. Commissioners Court may legally amend the budget. Management must seek approval of Commissioners Court to transfer appropriations between two separate line items even within the same department.
- A separate budget report detailed to the legal level of control is available upon request. The detailed budget report has “sub-funds” and contains more detail than the budget information provided within this report.
- Annual appropriated budgets are legally adopted for the General, Special Revenue (except TCHFC and TCIDC), Debt Service, Capital Project (except 1992 Certificates of Obligation), Enterprise, Internal Service, Expendable Trust Funds (except Grant Funds and Deferred Compensation Fund). The budget is prepared utilizing a modified cash basis of accounting (except for the Debt Service Fund which is budgeted in accordance with GAAP), as allowed by state statutes. Beginning fund balance is budgeted as a revenue, as required by state statutes.
- Appropriation lapse at year-end for all funds.
- The financial statements are prepared in accordance with GAAP and, accordingly, there are differences between the amounts reported as revenues and expenditures in the financial statements, and the amounts reflected in the budgetary comparison schedule.
- Supplemental appropriations were made for certain funds.

Encumbrance accounting is used for budgetary accounting for the appropriated budgets. Encumbrances are recorded when a purchase order is issued, and are not considered a liability until the goods or services are actually received. Encumbrances are reported as a reservation of fund

balance on the balance sheet and do not represent expenditures or liabilities because the commitments will be honored during the subsequent year.

For GAAP purposes, encumbrances are not considered expenditures or liabilities. This is the primary difference in the financial statements prepared in accordance with GAAP and the budgetary comparison schedule. The following table illustrates the various components of these differences and their impact on the excess of revenues over expenditures for the governmental fund types (in thousands):

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service</b>	<b>Capital Projects Funds</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - GAAP basis	\$ (1,631)	\$ (3,161)	\$ (172)	\$ 24,910
Basis differences:				
Accrual of revenue	(341)	(108)	(5)	
Encumbrances	(314)	(96)		5,495
Funds not budgeted:				
TCHFC and TCIDC and 1992 Certificates		(584)		
1992 Certificates of Obligation				(46)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Excess (deficiency) of revenue and other financing sources (uses) over (under) expenditures - budget basis	<u>\$ (2,286)</u>	<u>\$ (3,949)</u>	<u>\$ (177)</u>	<u>\$ 30,359</u>

**(d) Cash and Cash Equivalents and Investments**

Cash and cash equivalents of the County and its component units are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash and cash equivalents in the cash flow statement do not include restricted assets.

All investments of the County and its component units are recorded at fair value (defined as the price at which two willing parties would complete an exchange) and made pursuant to the Texas Public Funds Investments Act and investment policy established and approved by the Commissioners Court. Authorized investments include the following:

- a. Obligations of the United States or its agencies and instrumentalities;
- b. Direct obligations of the State of Texas;
- c. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States;

- d. Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent;
- e. Certificates of deposit issued by state and national banks domiciled in Texas that are:
  - (1) Guaranteed or insured by the FDIC, or its successor; or
  - (2) Secured by obligation described by Items a-d above and that have a market value of not less than the principal amount of the certificate;
- f. Fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by item a. above, pledged with a third party selected or approved by the County, and placed through a primary government securities dealer or a bank domiciled in Texas;
- g. Commercial paper with a stated maturity of 270 days or less from the date of issuance that either:
  - (1) is rated not less than A-1, P-1 or the equivalent by at least two nationally recognized credit rating agencies; or
  - (2) is rated at least A-1, P-1 or the equivalent by at least one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state thereof.

In addition, TCMHMRS is authorized to invest in prime domestic bankers acceptances and SEC registered no-load money market mutual funds.

At year end, the County's carrying amount of deposits (including restricted assets) was \$55,161,000 and the bank balance was \$63,190,392, all of which was covered by Federal Depository Insurance or by collateral held by the County's agent in the County's name.

At year end, TCHD's carrying amount of deposits (including restricted assets) was \$3,926,000 and the bank balance was \$7,255,000. Of the bank balance, \$6,717,000 was covered by Federal Depository Insurance or by collateral held by TCHD's agent in TCHD's name.

At year end, TCMHMRS' carrying amount of deposits (including restricted assets) was \$635,451 and the bank balance was \$374,055, all of which was covered by Federal Depository Insurance or by collateral held by TCMHMRS' agent in TCMHMRS' name.

Investments of the County and its component units have been categorized to give an indication of the level of collateral risk assumed at September 30, 1999. Category 1 includes amounts that are insured or registered or for which the securities are held by a third party in the name of the County and its component units. Category 2 includes uninsured or unregistered investments for which securities are held by the counterparty's trust department in the name of the County and its component units. Category 3 includes uninsured/uncollateralized or unregistered amounts.

During fiscal year 1999, the County and TCMHMRS had investment agreements with the State of Texas Local Government Investment Pool ("TexPool"). TexPool, a public funds investment pool created by the Treasurer of the State of Texas acting by and through the Texas Treasury Safekeeping



Trust Company, is empowered to invest funds and acts as custodian of investment purchased with local investment funds. Also during fiscal year 1999, the County had investments with the Texas Association of School Boards Lone Star Investment Pool (Lone Star) and Federated Tax-Free Money Market (Money Market Mutual Fund). These funds adhere to the Public Funds Investment Act and are authorized investments in the current County investment policy. These investments are not required to be categorized since the investor is not issued securities, but rather it owns an undivided beneficial interest in the assets of the respective fund.

At September 30, 1999, the County's investment balances were as follows (in thousands):

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U. S. Government securities	\$ 14,470	_____	_____	\$ 14,470
	<u>\$ 14,470</u>	<u>_____</u>	<u>_____</u>	14,470
Investments not subject to categorization:				
TexPool				41,798
Deferred Compensation Plan				1,077
Money Market Mutual Funds				3,673
Lone Star				<u>36,440</u>
				<u>\$ 97,458</u>

At September 30, 1999, TCHD's investment balances were as follows (in thousands):

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U. S. Government securities		\$ 814		\$ 814
Commercial Paper	_____	<u>6,791</u>	_____	<u>6,791</u>
	<u>_____</u>	<u>7,605</u>	<u>_____</u>	7,605
Investments not subject to categorization:				
Money Market Mutual Funds				13,127
Certificate of Deposits				<u>2,943</u>
				<u>\$ 23,675</u>

At September 30, 1999, TCHD's investment balances classified as assets limited to use were as follows (in thousands):

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U. S. Government securities		\$ 88,530		\$ 88,530
Collateralized mortgage obligations		3,614		3,614
		<u>\$ 92,144</u>		<u>\$ 92,144</u>

At September 30, 1999, TCHD's restricted fund investments (reported as cash equivalents) were as follows (in thousands):

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U. S. Government securities		<u>\$ 1,531</u>		<u>\$ 1,531</u>

At September 30, 1999, TCMHMRS' investment balances were as follows (in thousands):

	<u>Fair Value</u>
Investments not subject to categorization:	
TexPool	<u>\$ 10,952</u>

At September 30, 1999, TCMHMRS' restricted investment balances were as follows (in thousands):

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U. S. Government securities		<u>\$ 1,362</u>		<u>\$ 1,362</u>

The following is a reconciliation of cash and investments to the combined balance sheet (in thousands):

	<u>Primary Government</u>	<u>Component Units</u>
Deposits:		
County	\$ 55,161	
TCHD		\$ 3,926
TCMHMRS		635
Investments:		
County	97,458	
TCHD		23,675
TCHD - assets limited as to use		92,144
TCHD - restricted		1,531
TCMHMRS		10,952
TCMHMRS - restricted		1,362
	<u>\$ 152,619</u>	<u>\$ 134,225</u>
Cash and investments per combined balance sheet:		
Unrestricted	\$ 102,376	\$ 38,695
Restricted	50,243	3,386
Assets limited as to use		92,144
	<u>\$ 152,619</u>	<u>\$ 134,225</u>

**(e) Supplies and Prepaid Items**

Supplies are recorded by the County at cost using the average cost method. The cost of government fund type inventories is recorded as an expenditure when consumed rather than when purchased.

TCHD supplies, consisting primarily of pharmaceuticals and other supplies and items, are stated at the cost.

Inventories for TCMHMRS consist of expendable supplies and drugs held for consumption and medications supplied at various area retail pharmacies for TCMHMRS' clients which are valued at cost on a first-in, first-out basis. Under the consumption method of accounting for inventories, supplies are capitalized as inventory until used. Reported inventories in governmental fund types are equally offset by a fund balance reserve which indicates that they do not constitute "available expendable resources" even though they are a component of net current assets.

**(f) Restricted Assets**

Restricted assets are used to differentiate assets the use of which is restricted by the donor or contractual agreement. The County's restricted assets represent funds held pursuant to court-ordered

trust accounts and securities posted by bondsmen to secure bail bonds. Board-designated funds are not considered to be restricted.

TCHD's restricted contributions and governmental grants are accounted for as additions to restricted funds. Resources restricted by donors for specific operating purposes are held as restricted funds until expended for the intended purpose, at which time they are reported as other operating revenue.

For TCMHMRS, certain proceeds of tax exempt bonds, as well as certain resources set aside for their repayment, are classified as restricted assets as their use is limited by applicable bond covenants.

**(g) Assets Limited as to Use**

Debt indenture requirements of the TCHD provide for the establishment and maintenance of various accounts with paying agents or trustees. These arrangements require the paying agent or trustee to control the payment of interest and the ultimate repayment of debt to bondholders.

The TDHD Board of Managers also designates certain funds to be used for capital improvements and expansion, to increase access to health care within the community, and to satisfy self-insurance liabilities. Assets available to satisfy current liabilities for self-insurance and debt service have been classified as current assets in the accompanying balance sheets.

A significant portion of the TCHD's investments in U.S. Agency obligations is in various governmental agency mortgage-backed securities that provide cash flow pass-through of principle and interest payments by mortgagees from underlying pools of mortgage loans. Mortgage backed securities do not have a contractual maturity date and the TCHD is subject to fluctuations in yields from prepayments of these investments.

The TCHD's investments are restricted by law to the investments permitted by the Texas Public Funds Investment Act.

**(h) Fixed Assets**

Property, plant and equipment of the Enterprise Funds of the County and its component units are stated on the basis of cost or estimated fair value at date of donation. Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the respective assets.

The following presents the estimated useful lives for assets of the Enterprise Funds:

Land improvements	5 - 25 years
Buildings and improvements	15 - 40 years
Fixed equipment	5 - 25 years
Major movable equipment	4 - 20 years

Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Routine maintenance and repair items are charged to current operations. The County does not capitalize interest incurred during construction.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Donated fixed assets are valued at their estimated fair value on the date donated. All other fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation has been provided on general fixed assets. Public domain fixed assets are not recorded in the County's accounting records.

**(i) Deferred Revenue**

The County records deferred revenue for uncollected taxes, grant revenues and other miscellaneous revenues.

Several years ago, TCHD entered into an agreement with an outside corporation to manage TCHD's parking garage. The parking garage is included in the accompanying financial statements at a cost of \$2,771,119 with accumulated depreciation of \$1,410,483 at September 30, 1999. This agreement has an initial term of five years with three automatic five-year renewal options. The agreement provided for a \$4,000,000 prepayment of fees to TCHD. The fees have been deferred and are being recognized as revenue on a straight-line basis over the maximum term of the agreement (20 years). Subsequent to the balance sheet date, TCHD terminated the agreement and paid a refund of approximately \$2 million to the outside corporation.

**(j) Long-Term Obligations**

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the County as a whole and not its individual constituent funds. Accordingly, such unmatured obligations of the County are accounted for in the General Long-Term Debt Account Group.

**(k) Compensated Absences**

Vested, accumulated unpaid vacation leave and vested sick pay have been recorded as liabilities in the Enterprise Fund, HUD Grants and the General Long-Term Debt Account Group.

**(l) Property Taxes**

Property subject to taxation is real property and certain personal property situated in the County. Certain properties of religious, educational and charitable organizations are exempt from taxation. In addition, other special exemptions are allowed by the Commissioners Court of the County.

The County's ad valorem taxes are levied on October 1 on 100% of assessed valuation at a rate of \$0.264836 per \$100 valuation as of the preceding January 1 and are due and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes paid after February 1 of each year are subject to interest and penalty charges.

Collections of the current year's levy are reported as current collections if received by June 30, (within nine months of the October 1 due date). Collections received thereafter are reported as delinquent collections.

The County's taxes on real property are a lien (as of the date of levy) against such property until paid. The County may foreclose on real property upon which it has a lien for unpaid taxes. Delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title to the property.

Any liens and subsequent suits against the taxpayer for payment of delinquent personal property taxes are barred unless instituted within four years from the time such taxes became delinquent. Unlike real property, the sale or transfer of most personal property does not require any evidence that taxes thereon are paid.

Ad valorem taxes are levied and due each year by TCHD on October 1, based on assessed property values on the preceding May 1. Ad valorem tax revenue, net of provisions for estimated uncollectible taxes, is recognized under the modified accrual basis of accounting, which results in the recognition of this revenue when it is measurable and available.

TCHD ad valorem tax rate was \$.212648 per \$100 valuation for the maintenance and operation fund in 1999, and \$.021422 per \$100 valuation for the interest and sinking fund in 1999.

**(m) Net Patient Service Revenue - Discretely Presented Component Units**

Net patient service revenue of TCHD is accounted for in the period in which the services are rendered at the estimated amounts to be received from patients, third-party payors and others.

During 1999, TCHD and NTAMG entered into an arrangement with MetroWest to provide medical services to subscribing participants under the Medicaid STAR program. Under this agreement, TCHD and NTAMG receive monthly capitation payments based on the number of members, regardless of services actually performed by TCHD or NTAMG. In addition, MetroWest makes fee-for-service payments to out-of-area providers for certain covered services based upon discounted fee schedules. Total capitation revenue as of September 30, 1999 was \$1,658,000 and is included in net patient service revenue.

The composition of net patient service revenue for the years ended September 30, 1999 and 1998, follows (in thousands):

	1999	1998
Patient services provided:		
Inpatient services	\$ 147,996	\$ 141,032
Outpatient services	<u>104,789</u>	<u>107,020</u>
	252,785	248,052
Charges forgone for charity care	<u>103,281</u>	<u>102,219</u>
Patient service revenue	149,504	145,833
Deductions from revenue for contractual allowances	<u>58,657</u>	<u>51,555</u>
Net patient service revenue	<u>\$ 90,847</u>	<u>\$ 94,278</u>

**(n) Health Insurance Program Reimbursement - Discretely Presented Component Units**

Patient service revenue includes amounts reimbursable by various health insurance programs, including Titles XVIII (Medicare) and XIX (Medicaid). Amounts received differ from standard billing rates of TCHD. Actual amounts due are subject to final determination by the health insurance programs' fiscal intermediary. The difference between the final determination and estimated amounts accrued is accounted for as an adjustment to patient service revenue in the year of final determination. The effect of such adjustments decreased net patient service revenue by approximately \$791,000 during 1999. Management of TCHD believes adequate allowance has been made for any potential fiscal intermediary adjustments. Changes in the Medicare and Medicaid programs and the reduction of funding could have an adverse impact on TCHD.

TCHD must comply with various reporting and operating regulations mandated by each of the federal and state programs. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. TCHD believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing.

**(o) Risk Management - Discretely Presented Component Units**

TCMHMRS is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; doctors' malpractice; and natural disasters. During fiscal 1999, TCMHMRS was covered under a general liability insurance plan with a combined single limit of \$3,000,000 at a cost it considered to be economically justifiable.

TCMHMRS has commercial insurance for all other risks of loss, including workers' compensation and employee life and dental and accident insurance.

**(p) Total Columns on Combined Statements**

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

**(q) Financial Statement Reclassifications**

Certain reclassifications have been made to the September 30, 1998 memorandum only total columns to conform to the September 30, 1999 presentation.

## 2. RECEIVABLES AND ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

The following is a summary of property taxes receivable and allowance for uncollectible accounts (in thousands):

	General	Special Revenue	Debt Service	Total	TCHD
Taxes receivable	\$ 7,240	\$ 48	\$ 1,953	\$ 9,241	\$ 7,833
Allowance for uncollectibles	<u>(3,076)</u>	<u>(29)</u>	<u>(829)</u>	<u>(3,934)</u>	<u>(5,988)</u>
Net taxes receivable	<u>\$ 4,164</u>	<u>\$ 19</u>	<u>\$ 1,124</u>	<u>\$ 5,307</u>	<u>\$ 1,845</u>

The following is a summary of accounts receivable and allowance for uncollectible accounts (in thousands):

	General	Special Revenue	Enterprise	Internal Service	Trust & Agency	Total
Accounts receivable	\$ 2,620	\$ 41	\$ 99	\$ 79	\$ 88,501	\$ 91,340
Long-term accounts receivable	9,900					9,900
Allowance for uncollectibles	<u>(1,417)</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>(1,417)</u>
	<u>\$ 11,103</u>	<u>\$ 41</u>	<u>\$ 99</u>	<u>\$ 79</u>	<u>\$ 88,501</u>	<u>\$ 99,823</u>

	TCHD	TCMHMRS	Total
Accounts receivable	\$ 39,289	\$ 1,643	\$ 40,932
Allowance for uncollectibles	<u>(15,929)</u>	<u>(1,183)</u>	<u>(17,112)</u>
	<u>\$ 23,360</u>	<u>\$ 460</u>	<u>\$ 23,820</u>

The long-term accounts receivable relates to the 1998 sale of the Tarrant County Convention Center to the City of Fort Worth. The agreement allows for the City to pay the County over a twenty year period.

For TCHD, patient account receivables are stated at estimated net realizable value and collateral is generally not required. Receivables from government programs represent a 50% concentrated group of credit risk for TCHD. Other receivables consist of receivables from various payors including individuals and insurance companies involved in diverse activities, subject to differing economic conditions and do not represent any concentrated credit risks to TCHD. Furthermore, TCHD's management continually monitors and adjusts its reserves and allowances associated with these receivables.



TCHD provides care without charge to patients who meet certain criteria under its charity care policy. Because TCHD does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

Included in other receivables in the trust and agency fund for the County is \$80,747,000 of tax receivable to be collected for third parties by the tax assessor's office.

### 3. FIXED ASSETS

#### County

A summary of changes in County general fixed assets follows (in thousands):

	Balance, October 1, 1998	Additions	Disposals	Balance, September 30, 1999
Land and land improvements	\$ 21,706	\$ 4,662		\$ 26,368
Buildings and improvements	109,296	9,204		118,500
Fixed equipment	<u>70,989</u>	<u>7,276</u>	\$ (1,777)	<u>76,488</u>
	<u>\$ 201,991</u>	<u>\$ 21,142</u>	<u>\$ (1,777)</u>	<u>\$ 221,356</u>

A summary of County Enterprise Fund fixed assets at September 30, 1999 follows (in thousands):

Land and land improvements	\$ 116
Buildings and improvements	3,130
Major movable equipment	<u>398</u>
	3,644
Accumulated depreciation and amortization	<u>(1,050)</u>
Total	<u>\$ 2,594</u>

#### TCHD

A summary of TCHD fixed assets at year end follows (in thousands):

Land and land improvements	\$ 7,055
Buildings and improvements	111,184
Fixed equipment	38,434
Major movable equipment	<u>55,210</u>
	211,883
Accumulated depreciation and amortization	<u>(108,210)</u>
	103,673
Construction in progress (estimated cost to complete - \$11,323)	<u>14,585</u>
Total	<u>\$ 118,258</u>

**TCMHMRS**

A summary of changes in general fixed asset balances, including assets recorded under capital leases for TCMHMRS, for the year ended August 31, 1999, is as follows (in thousands):

	Balance September 1, 1998	Additions	Retirements	Transfers	Balance August 31, 1999
Land	\$ 944				\$ 944
Buildings	4,931				4,931
Equipment and furniture	4,496	\$ 1,430	\$ (494)		5,432
Vehicles		40		\$ (40)	
Leasehold improvements	<u>1,108</u>	<u>153</u>	<u>(11)</u>	_____	<u>1,250</u>
Total general fixed assets	<u>\$ 11,479</u>	<u>\$ 1,623</u>	<u>\$ (505)</u>	<u>\$ (40)</u>	<u>\$ 12,557</u>

A summary of TCMHMRS proprietary fund type fixed assets at August 31, 1999 follows (in thousands):

Equipment and furniture	\$ 299
Vehicles	2,282
Less: accumulated depreciation	<u>(1,372)</u>
Net fixed assets	<u>\$ 1,209</u>

**4. LONG-TERM DEBT**

General obligation debt, certificates of obligation and contractual obligations are generally payable from property tax revenues. All other obligations, including capital leases and compensated absences, are payable from revenues of the general fund.

**County**

Long-term debt of the County consisted of the following at September 30, 1999 (in thousands):

General Obligation Bonds - Series 1980 with interest at 5.5%, payable in annual installments of \$1,000 plus interest through 2000	\$ 1,000
General Obligation Bonds - Series 1990 with interest at 6.8%, payable in annual installments of \$1,500 plus interest through 2000	1,500

General Obligation Bonds - Series 1999 with interest rates from 4.9% to 5.75%, payable in annual installments of varying amounts plus interest through 2019	\$ 20,000
Limited Tax Refunding Bonds - Series 1993 with interest rates from 4.6% to 5.4%, payable in annual installments in varying amounts plus interest through 2008	31,755
Limited Tax Refunding - Series 1994 with interest rates from 4.2% to 5.1%, payable in annual installments in varying amounts plus interest through 2010	30,110
Certificates of Obligation - Series 1993 with interest at 4.5%, payable in annual installments of \$3,175 plus interest through 1999 and varying amounts plus interest through 2001	2,975
Certificates of Obligation - Series 1994 with interest at 4.875%, payable in annual installments of varying amounts plus interest through 2000	2,310
Certificates of Obligation - Series 1995 with interest at 4.75%, payable in annual installments of varying amounts plus interest through 2000	4,555
Certificates of Obligation - Series 1996 with interest from 4.3% to 4.5%, payable in annual installments of varying amounts plus interest through 2002	7,820
Certificates of Obligation - Series 1997A with interest from 4.25% to 4.375%, payable in annual installments of varying amounts plus interest through 2003	10,725
Certificates of Obligation - Series 1997B with interest from 4.2% to 4.25%, payable in annual installments of varying amounts plus interest through 2003	4,100
Certificates of Obligation - Series 1998 with interest from 3.55% to 4.25%, payable in annual installments of varying amounts plus interest through 2004	12,225
Certificates of Obligation - Series 1999 with interest from 4.75% to 5%, payable in annual installments of varying amounts plus interest through 2004	12,000
	<u>141,075</u>
Less - current maturities	<u>25,770</u>
Long-term debt, net of current maturities	<u>\$ 115,305</u>

The County's aggregate debt service payments to maturity (excluding compensated absences and arbitrage payable) are as follows (in thousands):

Fiscal Year	General Obligation Debt		Certificates of Obligation		Limited Tax Refunding Bonds		Total Principal & Interest
	Principal	Interest	Principal	Interest	Principal	Interest	
2000	\$ 2,500	\$ 1,308	\$ 16,520	\$ 2,548	\$ 6,750	\$ 2,995	\$ 32,621
2001	685	1,063	12,865	1,753	8,175	2,694	27,235
2002	100	1,023	11,885	1,198	7,635	2,323	24,164
2003	725	1,017	9,585	677	6,335	1,966	20,305
2004	765	976	5,855	266	6,225	1,660	15,747
Thereafter	<u>17,725</u>	<u>8,244</u>			<u>26,745</u>	<u>3,907</u>	<u>56,621</u>
Total	<u>\$ 22,500</u>	<u>\$ 13,631</u>	<u>\$ 56,710</u>	<u>\$ 6,442</u>	<u>\$ 61,865</u>	<u>\$ 15,545</u>	<u>\$ 176,693</u>

The following is a summary of the changes in general long-term debt of the County for the year ended September 30, 1999 (in thousands):

	Balance October 1, 1998	Additions	Retirements	Balance September 30, 1999
Bonds payable	\$ 122,620	\$ 44,225	\$ 25,770	\$ 141,075
Accrued compensated absences	11,644	10,075	8,360	13,359
Arbitrage payable	<u>313</u>	<u>196</u>		<u>509</u>
	<u>\$ 134,577</u>	<u>\$ 54,496</u>	<u>\$ 34,130</u>	<u>\$ 154,943</u>

Three new bond issues were issued in 1999. They were the 1998 and 1999 Certificates of Obligation to purchase equipment, machinery, motor vehicles, and for improvements, renovations and repairs to County-owned buildings. Also, General Obligation Bond Series 1999 were issued to construct and equip the law building, associated parking, and the County Public Health Facility.

In prior years, the County defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On September 30, 1999, \$20,000,000 of bonds outstanding are considered defeased.

Arbitrage provisions of the Internal Revenue Tax Act of 1986 require the County to rebate excess arbitrage earnings from bond proceeds to the federal government. This amount was estimated to be \$509,144 at

September 30, 1999. This amount has been recorded in the General Long-Term Debt Account Group and will be paid to the federal government as required by the applicable regulations.

The County is not obligated under any significant noncancelable long-term leases.

**TCHD**

Long-term debt of TCHD consisted of the following at September 30, 1999 (in thousands):

General Obligation Refunding Bonds, Series 1999:

Current Interest Bonds, net of unamortized premium of \$73, bearing interest at rates ranging from 3.5% to 4.5%, payable in annually with remaining installments ranging from \$65 to \$1,190 from 2000 through 2005; ad valorem tax revenue is pledged as collateral	\$ 3,898
---	----------

Premium Capital Appreciation Bonds, maturing in 2002 at \$1,340 with an accretion rate of 4.1%; ad valorem tax revenue is pledged as collateral	1,070
---	-------

Public Property Finance Contractual Obligations, Series 1997, net of unamortized premium of \$50, bearing interest at a rate of 4% to 5%, payable in annual installments ranging from \$2,295 to \$2,655 from 2000 through 2002; ad valorem tax revenue is pledged as collateral	7,640
--	-------

Public Property Finance Contractual Obligations, Series 1996, net of unamortized discount of \$25, bearing interest at a rate of 4.0% to 4.5%, payable in annual installments ranging from \$1,825 to \$1,985 from 2000 through 2001; ad valorem tax revenue is pledged as collateral	5,685
---	-------

Public Property Finance Contractual Obligations, Series 1994, net of unamortized discount of \$8, bearing interest at rates ranging from 4.3% to 5.1% payable in annual installments ranging from \$1,455 in 2000; ad valorem tax revenue is pledged as collateral	1,447
--	-------

General Obligation Refunding Bonds, Series 1992:

Premium Capital Appreciation Bonds, net of unamortized discount of \$259, maturing in 2000 and 2001 at \$1,465 and \$1,355, respectively with accretion rates of 6.1% and 6.25%; ad valorem tax revenue is pledged as collateral	<u>2,561</u>
--	--------------

22,301

Less - current maturities	<u>7,642</u>
---------------------------	--------------

Long-term debt, net of current maturities	<u>\$ 14,659</u>
---	------------------

TCHD's aggregate debt service payments to maturity (excluding capital leases) are as follows (in thousands):

Fiscal Year	General Refunding Bonds		Public Property Finance Contractual Obligations		Total Principal & Interest
	Principal	Interest	Principal	Interest	
2000	\$ 1,530	\$ 195	\$ 5,685	\$ 665	\$ 8,075
2001	1,450	165	4,430	390	6,435
2002	1,070	431	4,640	178	6,319
2003	1,255	161			1,416
2004	1,220	107			1,327
Thereafter	1,190	54			1,244
Less discounts	<u>(186)</u>		<u>17</u>		<u>(169)</u>
<b>Total</b>	<b><u>\$ 7,529</u></b>	<b><u>\$ 1,113</u></b>	<b><u>\$ 14,772</u></b>	<b><u>\$ 1,233</u></b>	<b><u>\$ 24,647</u></b>

The following is a summary of the changes in general long-term debt for TCHD for the year ended September 30, 1999 (in thousands):

	Balance October 1, 1998	Additions	Retirements	Balance September 30, 1999
Bonds payable	\$ 42,591	\$ 5,093	\$ 25,383	\$ 22,301
Capital leases	<u>9,651</u>		<u>747</u>	<u>8,904</u>
	<b><u>\$ 52,242</u></b>	<b><u>5,093</u></b>	<b><u>\$ 26,130</u></b>	<b><u>\$ 31,205</u></b>

During 1999, TCHD issued \$4,894,990 Series 1999 General Obligation Refunding Bonds. The proceeds of the issue were used to advance refund the Series 1992 General Obligation Refunding Bonds outstanding balance of \$4,895,000. As a result of this refunding, TCHD realized a gain of \$9,400 which is included in interest and other income at September 30, 1999.

The various bond indentures of TCHD contain compliance covenants and require TCHD to maintain a sinking fund for principal and interest payments.

Interest costs capitalized during 1999 were \$559,000.

**TCMHMRS**

Long-term debt of TCMHMRS consisted of the following at August 31, 1999 (in thousands):

General obligation Refunding Bonds, Series 1994 with interest rates from 8.625% to 8.875%, payable in varying amounts annually through 2013	\$ 4,644
Less - current maturities	<u>265</u>
Long-term debt, net of current maturities	<u>\$ 4,379</u>

TCMHMRS's aggregate debt service payments to maturity (excluding compensated absences and capital leases) are as follows (in thousands):

Fiscal Year	General Obligation Refunding Bonds		Total Principal & Interest
	Principal	Interest	
2000	\$ 265	\$ 236	\$ 501
2001	270	223	493
2002	285	210	495
2003	295	196	491
2004	310	180	490
Thereafter	<u>3,219</u>	<u>802</u>	<u>4,021</u>
Total	<u>\$ 4,644</u>	<u>\$ 1,847</u>	<u>\$ 6,491</u>

During fiscal year 1994, TCMHMRS issued \$6,213,500 of tax-exempt bonds, proceeds from the sale of which were used for the refunding of the remaining principal outstanding on the fiscal year 1991 bond issuance, reimbursement of certain construction expenditures and purchase of vehicles. As a result, the 1991 series bonds are considered to be defeased and the liability for these bonds has been removed from the General Long-Term Debt Account Group. The balance of these refunded bonds at August 31, 1999 was \$2,685,000. At August 31, 1999, TCMHMRS had a restricted investment of \$1,362,417 held by an escrow agent to be used for the final principal and interest payments on the series 1993 bonds as required by the bond contract. All restricted cash and investments related to this bond issue, accounts receivable, receivables from other governments and property acquired with bond proceeds are pledged as collateral.

The following is a summary of the changes in general long-term debt for TCMHMRS for the year ended August 31, 1999 (in thousands):

	Balance September 1, 1998	Additions	Retirements	Balance August 31, 1999
Accrued compensated absences	\$ 833	\$ 31	\$ 367	\$ 497
Obligations under capital leases	1,055	617	828	844
Tax-exempt bonds	<u>4,994</u>	<u>          </u>	<u>350</u>	<u>4,644</u>
	<u>\$ 6,882</u>	<u>\$ 648</u>	<u>\$ 1,545</u>	<u>\$ 5,985</u>

The total accrued compensated absences for TCMHMRS is \$2,669,956, of which \$496,505 is recorded as general long-term debt and \$2,173,451 is recorded in the TCMHMRS General Fund.

**Conduit Debt** - TCHFC, TCIDC and TCHFDC issue revenue bonds to promote housing development, commercial and industrial and manufacturing enterprises, and health facilities, respectively. TCHFC, TCIDC and TCHFDC contract their rights under the loan agreements to an approved trustee. The revenue bonds are payable solely from payments from the user (benefiting corporations and organizations) of the bonds as defined under the loan agreement and TCHFC, TCIDC and TCHFDC are under no obligation to pay bonds from any other source. All payments are made directly from the benefiting corporations to trustees.

TCHFC has issued its Housing Finance Revenue Bonds Series as follows (in thousands):

User Corporation	Outstanding Principal Amount September 30, 1999
Multifamily (Amherst Association) 85	\$ 8,620
Multifamily (Arbors/Central Park) 90	6,935
Multifamily (Arbors/Oakmont) 90	4,575
Multifamily (Royal Meadows) 85	5,100
Multifamily (S F Apartments) 93	7,050
Multifamily (Somerset Project) 95	31,731
Multifamily (Summit on the Lake) 97A	3,475
Multifamily (Summit on the Lake) 97B	1,190
Multifamily (Bending Oaks Brook) 94A	5,013
Multifamily (Bending Oaks Brook) 94B	6,416
Multifamily (Bending Oaks Brook) 95	9,709
Multifamily (Windcastle Project) 96	7,334
Multifamily (Remington Hill Development) 98	13,880
Single family 1983 A	7,520
Single family 1985 A	85,305
Single family 1991	6,628
Single family 1993	2,465
Single family 1997	5,509
Single family 1998	23,585
Single family 1998	14,404
Single family (GNMA) 94	10,955
Bear Creek	14,475
Courtyards 85	<u>3,225</u>
Total Conduit Debt	<u>\$ 285,099</u>



TCIDC has issued its Industrial Development Revenue Bonds Series as follows (in thousands):

User Corporation	Outstanding Principal Amount September 30, 1999
Holden Business Forms	\$ 5,335
Lear Operations Corp Project, Series 1997	9,500
Mortex Products, Inc.	4,000
Sterigenics International Inc. Project Series 1997	<u>5,000</u>
Total Conduit Debt	<u>\$ 23,835</u>

TCHFDC has issued its Health Facilities Development Revenue Bonds Series as follows (in thousands):

User Corporation	Outstanding Principal Amount September 30, 1998
3927 Foundation, Inc. Project	\$ 16,680
Fort Worth Osteopathic Hospital, Inc. 93	51,570
Fort Worth Osteopathic Hospital, Inc. 96	22,580
Fort Worth Osteopathic Hospital, Inc. 97	14,500
Adventist Health System/Sunbelt 89	7,900
Adventist Health System/Sunbelt 92	3,425
Adventist Health System/Sunbelt 93	10,900
Adventist Health System/Sunbelt 95	5,925
Adventist Health System/Sunbelt 96A	13,635
Adventist Health System/Huguley Place 93	3,975
Adventist Health System/Sunbelt 97	8,875
Adventist Health System/Sunbelt 98	14,535
Westchester Retirement Communities 98A	28,360
Westchester Retirement Communities 98B	1,500
Westchester Retirement Communities 98C	2,500
South Central Nursing Homes Project 97A	9,375
South Central Nursing Homes Project 97B	305
The Cumberland Rest, Inc. Project 95A	11,858
The Cumberland Rest, Inc. Project 95B	4,050
Harris Methodist Health Systems 87A	11,805
Harris Methodist Health Systems 87B	24,070
Harris Methodist Health Systems 94	94,520
Harris Methodist Health Systems 96	101,760
Texas Health Resources 97	435,750
Heritage Housing Long Term Care Facility Series 97	13,500
Heritage Housing Long Term Care Facility Series 98A	2,010
Heritage Housing Long Term Care Facility Series 98B	2,130
Heritage Housing Long Term Care Facility Series 98C	2,715
Heritage Eastwood Gardens 98A	8,775
Heritage Eastwood Gardens 98B	2,545
Bethesda Living Centers - Bethesda Gardens 98	8,920
Harvest Communities of Houston, Inc 99A	11,790
Harvest Communities of Houston, Inc 99B	810
Heritage Valley Gardens 98A	9,785
Heritage Valley Gardens 98B	1,950
Carter Blood Care 98	<u>13,500</u>
Total Conduit Debt	<u>\$ 978,783</u>

The trustee for the 3927 Foundation, Inc. Project bonds notified the Foundation of certain defaults that had occurred with the Master Indenture. This matter is not yet resolved by the TCHFDC.

**5. ASSETS LIMITED TO USE**

Debt indenture requirements of TCHD provide for the establishment and maintenance of various accounts with paying agents or trustees. These arrangements require the paying agent or trustee to control the payment of interest and the ultimate repayment of debt to bondholders.

The Board of Managers of TCHD also designate certain funds to be used for capital improvements and expansion, employee health, workers' compensation and professional liability self-insurance. Assets available to satisfy current liabilities for self-insurance, capital improvements and debt service have been classified as assets limited to use in the accompanying balance sheet.

**6. CHANGES IN CONTRIBUTED CAPITAL**

The following is a summary of changes in contributed capital of the County (in thousands):

	Enterprise	Internal Service	Total
Contributed capital - October 1, 1998	\$ 3,570	\$ 14,975	\$ 18,545
Enterprise fund contributions	<u>73</u>	<u>          </u>	<u>73</u>
Contributed capital - September 30, 1999	<u>\$ 3,643</u>	<u>\$ 14,975</u>	<u>\$ 18,618</u>

During fiscal year 1999, TCMHMRS transferred vehicles from the Governmental Fund to the Proprietary Fund resulting in the net book value of the assets of \$40,094 being recorded as contributed capital in the Proprietary Fund.

**7. DEFICIT FUND BALANCES/RETAINED EARNINGS**

The following is a summary of County funds which had a deficit fund balance or deficit retained earnings as of September 30, 1999 (in thousands):

Resource Connection	\$ 1,056
Workers Compensation	15,376
Employee Benefits	4,467

The County plans to reduce the deficit in the Workers Compensation, Employees Benefits, and the Resource Connection with future revenues.

**8. INTERFUND BALANCES AND ACTIVITY**

The following is a summary of County interfund transfers, receivable and payables at September 30, 1999 and for the year then ended (in thousands):

<b>Operating Transfer Out</b>	<b>Amount</b>	<b>Operating Transfer In</b>
General Fund	\$ 64	Miscellaneous Trust
General Fund	635	Criminal Justice
General Fund	640	Juvenile Probation
General Fund	46	Human Services Grant
General Fund	17	Workforce Grant
General Fund	173	Health Grant
General Fund	166	Resource Connection
General Fund	500	District Clerk Info
		Tech Requirements
Road and Bridge	7,260	General Fund
Courthouse Security	600	General Fund
Employee Benefit	380	Miscellaneous Trust
Criminal Justice	13	District Attorney Trust
	<u>\$ 10,494</u>	

<b>Funds Due From</b>	<b>Amount</b>	<b>Funds Due To</b>
General Fund	\$ 1,793	Fee Office
General Fund	1,372	Health Grant
General Fund	539	HUD Grant
General Fund	76	Human Services Grant
General Fund	2,333	Workforce Grant
General Fund	554	Criminal Justice Grant
General Fund	73	Juvenile Probation
General Fund	30	Miscellaneous Trust
Debt Service	13	Fee Office
Road and Bridge	458	Fee Office
Law Library	23	Fee Office
Records Preservation and Automation	44	Fee Office
Education Fund	2	Fee Office
Appelate Judicial System	6	Fee Office
Courthouse Security	16	Fee Office
Court Designated Fund	12	Fee Office
District Attorney	20	Fee Office
	<u>\$ 7,364</u>	

**9. TEXAS DISPROPORTIONATE SHARE PROGRAM - TCHD**

In response to the growing number of uninsured patients, urban violence, drug abuse and the rising costs of healthcare, the Texas Legislature established the Texas Medicaid Disproportionate Share III program (“Dispro III”) effective July 30, 1991. The program was designed to assist those facilities serving the majority of the indigent patients by providing funds supporting increased access to health care within the community. Dispro III allows the Texas Department of Human Services to levy assessments from certain hospitals, use the assessed funds to obtain federal matching funds and then redistribute the total funds to those facilities serving a disproportionate share of indigent patients in the State of Texas. The program expired in June 1994; however, the Texas Legislature enacted a similar program that extends indefinitely; however, it could be discontinued at any time. During fiscal year 1999, TCHD recorded revenues of approximately \$14,000,000 from Texas Disproportionate Share programs (primarily Dispro III) which was reflected in the financial statements as a nonoperating gain.

**10. RETIREMENT PLANS**

**County**

**a. Plan Description**

The County provides pension, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 502 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

**b. Funding Policy**

The County 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 8.81% for the months of the accounting year in 1998, and 10.21% for the months of the accounting year in 1999. The contribution rate payable by the employee members for calendar year 1999 is the rate of 7% as adopted by the governing body of the employer.

**c. Annual Pension Cost**

For the County's accounting year ending September 30, 1999, the annual pension cost for the TCDRS plan for its employees was \$13,028,855, and the actual contributions were \$13,028,855. 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, 1996 and December 31, 1997, the basis for determining the contribution rates for calendar years 1998 and 1999. The December 31, 1998 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

Actuarial valuation date	<u>12/31/96</u>	<u>12/31/97</u>	<u>12/31/98</u>
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period	25 years	20 years	20 years
Asset valuation method	Amortized cost for bonds; no equities	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial assumptions:			
Investment return <sup>1</sup>	8.0%	8.0%	8.0%
Projected salary increases <sup>1</sup>	6.2%	5.9%	5.9%
Inflation	4.5%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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

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

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
Sept 30, 1998	\$ 10,659,229	100%	0
Sept 30, 1999	13,028,855	100%	0

**d. Post-Employment Healthcare Benefits**

In addition to providing retirement benefits, the County provides certain healthcare and dental insurance benefits and an employee assistance program (EAP) to its retirees and their dependents. To

be eligible for these benefits, the employee must be working for the County at the time of retirement. The County is under no legal obligation to pay these premiums and the decision to provide these benefits is made by the Commissioners Court on a year to year basis. The cost of these benefits is recognized when claims or premiums are paid. At year-end, there were 445 retirees and their dependents receiving benefits. For the year ended September 30, 1999, the County incurred \$831,000 in health insurance premiums and the retirees contributed \$227,000. The County pays the entire cost for EAP coverage of \$19,000, while the retirees pay the entire cost of the dental insurance premiums.

## **TCHD**

### **a. Plan Description**

The Hospital and Metro West Health Plan sponsors a public employee defined benefit pension plan for eligible employees within a multiple-employer retirement program sponsored for member hospitals by the Texas Hospital Association (THA). The Texas Hospital Insurance Network, a wholly owned subsidiary of THA, is the plan administrator of this pension plan. The plan's assets are invested as a portion of THA's Master pension trust fund. The plan provides retirement, death, and disability benefits. Amendments to the plan are made only with the authority of the Hospital and Metro West Health Plan's Board of Managers. The plan does not issue a stand-alone financial report. However, an annual actuarial valuation report is available from the Hospital or Texas Hospital Insurance Network. The report may be obtained by writing Texas Hospital Insurance Network at 6300 La Calma, Suite 550, Austin, Texas 78753.

### **b. Funding Status**

The Board of Managers of the Hospital and Metro West Health Plan has sole authority to establish or amend the obligations to contribute to the plan by participants or the employer.

Plan members are required to annually contribute 1% of their compensation. The Hospital and Metro West Health Plan make contributions which are actuarially determined to pay the plan's total cost (determined as a level percentage of total participant compensation) less the projected employee contributions. The Hospital and Metro West Health Plan contribute amounts for each plan year that equal the amount that is actuarially determined through an annual actuarial valuation. This amount is the normal cost using the aggregate actuarial cost method. The employer contributions were 3.4% of estimated participant compensation for the plan year ended September 30, 1999. The costs of administering the plan are paid by the plan and are considered in the determination of the employer contribution rate.

For the fiscal year ended September 30, 1999, the Hospital and Metro West Health Plan's annual pension cost was \$1,153,140, the same as the annual required contributions determined in the October 1, 1998 actuarial valuation. There is no existing net pension obligation. The required contributions for the plan year ended September 30, 1999 were based on the results of the actuarial valuation as of October 1, 1998 using the aggregate actuarial cost method and were in compliance with the GASB Statement No. 27 parameters. The actuarial assumptions included (a) an 8% investment rate of return [net of administrative expenses] and (b) projected salary increases of 8% to 4% per year varying by attained age; both (a) and (b) reflect an inflation component of approximately 4%. The assumptions did not include any post-retirement benefit increases. The actuarial value of plan assets was determined at fair value. There is no unfunded actuarial liability to be amortized or an amortization period with the aggregate actuarial cost method.

## TCMHMRS

TCMHMRS participates in a multiple-employer 401(a) defined contribution pretax retirement plan available to full-time employees who have completed one year of service. Effective October 1, 1993, the plan was amended to allow employees to contribute 5% of earnings with TCMHMRS contributing 10% of earnings to participating employees. The plan was also amended to allow loans by participants. Prior to this amendment, the plan allowed an employee to contribute 1% of earnings to the plan with TCMHMRS matching the employee's contributions at a rate of 4%. Participants were granted a one-time choice to remain with the 1-4 match, and certain employees chose to remain in the plan. The 1-4 plan is no longer an option. On October 17, 1997, the plan was amended reducing the employer contribution to 8%. Participants start to vest in the employer's contribution at the completion of one year of service with 100% vesting occurring after five years. Forfeited contributions are held in a separate account and can be used to reduce future contributions.

Amounts contributed are invested in various investments, including equity securities, mutual funds and cash management plans. For the year ended August 31, 1999, covered payroll was approximately \$17,144,775; total payroll, excluding temporary service personnel, was approximately \$34,485,494. Contributions were as follows (in thousands):

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>	<u>Percentage Contributed</u>
1997	\$ 1,677,457	\$ 835,297	100%
1998	1,397,104	838,597	100%
1999	1,371,582	857,239	100%

## 11. DEFERRED COMPENSATION PLANS

### County

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by various investment companies. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County has established a custodial legal trust arrangement with two of the three investment companies which administer the plan. Under these trust arrangements, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the employees. Accordingly, the amounts invested with these investment companies are not included in the County's general purpose financial statements. The remaining investment company has not entered into such a trust arrangement. Therefore, all amounts of compensation deferred to this third company under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights for the assets held with this investment company are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. The assets are now recorded in an Expendable Trust Fund on the combined financial statements at market value.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County also

believes that is unlikely that it will use the assets held by the third investment company to satisfy the claims of general creditors in the future.

## 12. RELATED PARTY TRANSACTIONS

In fiscal year 1998, TCMHMRS and other community mental health centers in Texas joined together to form Texas Community Solutions, Inc. (TCS), a nonprofit corporation organized with the intent of becoming a managed care organization (MCO) able to compete with for-profit MCOs in markets where TCMHMRS mental health funding is put up for bid in a managed care pilot (e.g. Northstar). TCS is considered a related organization.

## 13. CONDENSED COMPONENT UNIT INFORMATION

Condensed financial statement information for the discretely presented component units as of year-end are as follows (in thousands):

	TCHD 9/30/99	TCMHMRS 8/31/99	Total
<b>Balance Sheets</b>			
Current assets	\$ 63,170	\$ 17,833	\$ 81,003
Property, plant and equipment	118,258	13,766	132,024
Other assets	94,168	1,362	95,530
Amounts available for retirement of long-term debt		1,362	1,362
Amounts to be provided for retirement of long-term debt		<u>4,622</u>	<u>4,622</u>
Total assets and other debits	<u>\$ 275,596</u>	<u>\$ 38,945</u>	<u>\$ 314,541</u>
Current liabilities	\$ 44,736	\$ 6,921	\$ 51,657
Obligations under capital lease	8,904		8,904
Long-term debt, net of current maturities	14,659	4,379	19,038
Compensated absences		2,670	2,670
Other liabilities	<u>2,067</u>	<u>619</u>	<u>2,686</u>
Total liabilities	70,366	14,589	84,955
Equity and other credits	<u>205,230</u>	<u>24,356</u>	<u>229,586</u>
Total liabilities, equity and other credits	<u>\$ 275,596</u>	<u>\$ 38,945</u>	<u>\$ 314,541</u>



	TCHD 9/30/99	TCMHMRS 8/31/99	Total
<b>Statements of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds</b>			
Revenues		\$ 65,702	\$ 65,702
Current expenditures		(66,269)	(66,269)
Capital outlays		(1,540)	(1,540)
Debt service		(1,600)	(1,600)
Excess of revenues over expenditures		(3,707)	(3,707)
Other sources (uses)		616	616
Excess of revenues and other sources over expenditures and other uses		<u>\$ (3,091)</u>	<u>\$ (3,091)</u>

	TCHD 9/30/99	TCMHMRS 8/31/99	Total
<b>Statements of Revenues, Expenses and Changes in Equity - Proprietary Funds</b>			
Operating revenues	\$ 100,779	\$ 651	\$ 101,430
Operating expenses	<u>(258,338)</u>	<u>(559)</u>	<u>(258,897)</u>
Operating income (loss)	(157,559)	92	(157,467)
Net nonoperating income	<u>168,309</u>	<u>187</u>	<u>168,496</u>
Net income	<u>\$ 10,750</u>	<u>\$ 279</u>	<u>\$ 11,029</u>

TCHFDC had no balance sheet or results of operations as of and for the year ended September 30, 1999. All debt issued through TCHFDC was conduit debt (see Note 4). TCHFDC had no other operations.

**14. SEGMENT INFORMATION - ENTERPRISE FUND**

Segment information for the Resource Connection Enterprise Fund operated by the County was as follows (in thousands):

	<u>Resource Connection</u>
Operating revenues	\$ 1,975
Depreciation expense	283
Operating loss	(527)
Net loss	(360)
Change in contributed capital	73
Change in fixed assets	(74)
Net working capital	46
Total assets	2,766
Total equity	2,587

**15. COMMITMENTS AND CONTINGENCIES**

Commitments

The County and TCHD have no material operating lease commitments. Total rental expense incurred for the County and TCHD for fiscal 1999 was \$1,653,000, and \$2,340,000, respectively.

TCMHMRS is obligated under capital leases for certain equipment as of August 31, 1999. Such equipment totaling approximately \$3,374,987 at August 31, 1999 was recorded as assets.

The future minimum lease payments under operating and capital leases and the present value of the future minimum capital lease payments for TCMHMRS as of August 31, 1999 are as follows (in thousands):

Year Ending August 31,	Operating Leases	Capital Leases
2000	\$ 612	\$ 582
2001	445	233
2002	115	77
2003	73	0
2004	<u>26</u>	<u>          </u>
Total minimum lease payment	<u>\$ 1,271</u>	892
Less amount representing interest		<u>48</u>
Present value of future minimum lease payments		<u>\$ 844</u>

## Contingencies

### **County**

The County participates in a number of state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Such compliance audits of these programs for the periods ended September 30, 1999, have not yet been completed. Accordingly, the County's compliance with applicable grant or contract requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, and, accordingly, no accrual has been made for them, as management believes these to be immaterial.

The County is party to lawsuits and claims in the ordinary course of operation. The possible losses of these lawsuits could range from \$1 to \$7 million. County management has accrued for an estimate of losses for such claims, in the accompanying general purpose financial statements. County management believes the outcome of these legal matters would not have a material adverse effect on the County's financial position.

The County is self-insured for workers' compensation, automobile bodily injury and property damage, comprehensive general liability and all self-insured retentions for existing policies. It is the opinion of County management that the amounts accrued at September 30, 1999 are adequate to provide for potential losses resulting from pending or threatened litigation, asserted claims and claims incurred but not reported.

### **TCHD**

TCHD has been named in legal actions alleging failure to exercise due professional care and other matters. The claims are in various stages of processing and some may ultimately be brought to trial. There are known incidents occurring through September 30, 1999 that may result in the assertion of additional claims and other claims may be asserted arising from services provided to patients in the past. See note 18.

### **TCMHMRS**

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

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

## **16. PRIOR PERIOD ADJUSTMENT AND RECLASSIFICATIONS**

In prior years, TCMHMRS recorded debt service expenditures as financial resources which were set aside in a sinking fund established pursuant to the Series 1993 bond contract. In the current year, TCMHMRS has changed its method of accounting for these payments. Debt service principal and interest payments are now reported as expenditures as they become due in accordance with GASB's Codification, Section 1600.123.

The effect of this adjustment is to increase fund equity at the beginning of the year in the general fund by \$552,369. In addition, this interest and sinking fund is now reflected on the balance sheet as restricted investments.

**17. CHANGES IN AGENCY FUND**

**TCMHMRS**

Changes in the Client Trust Fund, an Agency Fund, are summarized below (in thousands):

	Balance September 1, 1998	Additions	Deletions	Balance August 31, 1999
Cash	\$ 252	\$ 2,360	\$ 2,314	\$ 298
Client custodian funds payable	\$ 252	\$ 2,360	\$ 2,314	\$ 298

**18. SELF-INSURANCE PROGRAMS**

The County is exposed to various risks of loss in its normal daily operations. These risks include tort claims, theft/damage of County assets, errors and omissions, injury to employees and natural disasters. Additionally, the County self-insures a portion of the employee group health care plans.

The County has established three separate self-insurance funds (Internal Service) to account for these operations. The three funds are:

Employee Benefits Fund – accounts for County employee benefits.

Self-Insurance Funds – accounts for County self-insured general liability claims including the County Clerk and District Clerk Error and Omissions funds.

Workers’ Compensation Fund – accounts for workers’ compensation claims.

Commercial insurance has been obtained for most instances of physical property damage. Deductible amounts are as follows:

Buildings	\$50,000
Boilers	5,000
Scheduled equipment	1,000

For the year ended September 30, 1999, an actuarial study was obtained for the Worker Compensation Fund and the Self Insurance Fund. This study was used as a basis for determining the liability at September 30, 1999.

The District Clerk Errors and Omissions Fund and the County Clerk Errors and Omissions Fund were established pursuant to state law and provide for the collection of a fee for certain cases filed with the respective clerks. To date, neither of these funds has experienced a significant claim.

Beginning in fiscal 1994, the County elected to self-insure a portion of the employee group health care program. Specifically, employees are offered options for group health coverage, only one of which provides an insured coverage based on fixed premiums paid by the County. Dental coverage is offered with one option being an uninsured indemnity plan, and all other options being fixed premium Dental Maintenance Organization plans. At September 30, 1999, 2748 and 734 employees elected self-insured health care coverage and dental coverage, respectively.

The County plans to reduce the deficit of \$15,376,000 in the Workers Compensation Fund by funding workers' compensation losses with current year revenues and issuing debt to fund a reserve for general liability claims. The County will review the status of this reserve annually to determine replenishment requirements.

Change in the accrued liability for the last two years is as follows (in thousands):

	1999	1998
Beginning liability	\$ 9,683	\$ 13,119
New claims/adjustment	2,410	2,608
Claims paid/adjustments	(2,410)	(2,608)
Other - change in estimate	<u>350</u>	<u>(3,436)</u>
Ending liability	<u>\$ 10,033</u>	<u>\$ 9,683</u>

There were no significant reductions in insurance coverage from the prior year, nor did any settlement exceed coverage for the past three years.

#### **TCHD**

TCHD is self-insured for professional and general liability, health insurance, and workers' compensation risk. TCHD's maximum liability for professional and general liability claims as a governmental unit under the Tort Claims Act is generally \$100,000 per individual and \$300,000 in the aggregate for each occurrence. TCHD has purchased an insurance policy from a commercial carrier for workers' compensation claims exceeding \$250,000 per occurrence and \$1,000,000 in the aggregate for the period September 1, 1999, through September 30, 2000. Similar coverage was purchased for periods prior to September 1, 1999.

Self-insurance reserves are estimated for asserted and unasserted claims based on TCHD's historical experience and opinion of legal counsel. Professional and general liability reserves totaled \$5,765,000 at September 30, 1999. It is the opinion of TCHD's management that the estimated reserves at September 30, 1999 are adequate to provide for potential losses resulting from pending or threatened litigation and asserted and unasserted claims. However, the ultimate cost of the pending litigation and claims will not be determined for several years and losses may exceed recorded accruals.

Self-insurance reserves for workers' compensation and health insurance represents TCHD's management's estimate of losses and claims incurred based on the District's loss history. Workers' compensation and health insurance reserves totaled \$3,571,000 at September 30, 1999, which are recorded in other accrued liabilities. Claims paid during 1999 for self-insured risks totaled \$5,784,355. Self-insurance expense (excluding premiums paid for excess loss coverage) totaled \$8,111,522 during 1999.

Change in the accrued liability for the last two years is as follows (in thousands):

	1999	1998
Beginning liability	\$ 5,693	\$ 5,793
New claims	5,784	3,356
Claims paid	<u>(5,712)</u>	<u>(3,456)</u>
Ending liability	<u>\$ 5,765</u>	<u>\$ 5,693</u>

**19. TAX INCREMENT FINANCING AGREEMENT**

The County is involved in several tax increment financing agreements (TIF) as illustrated in the following table (in thousands):

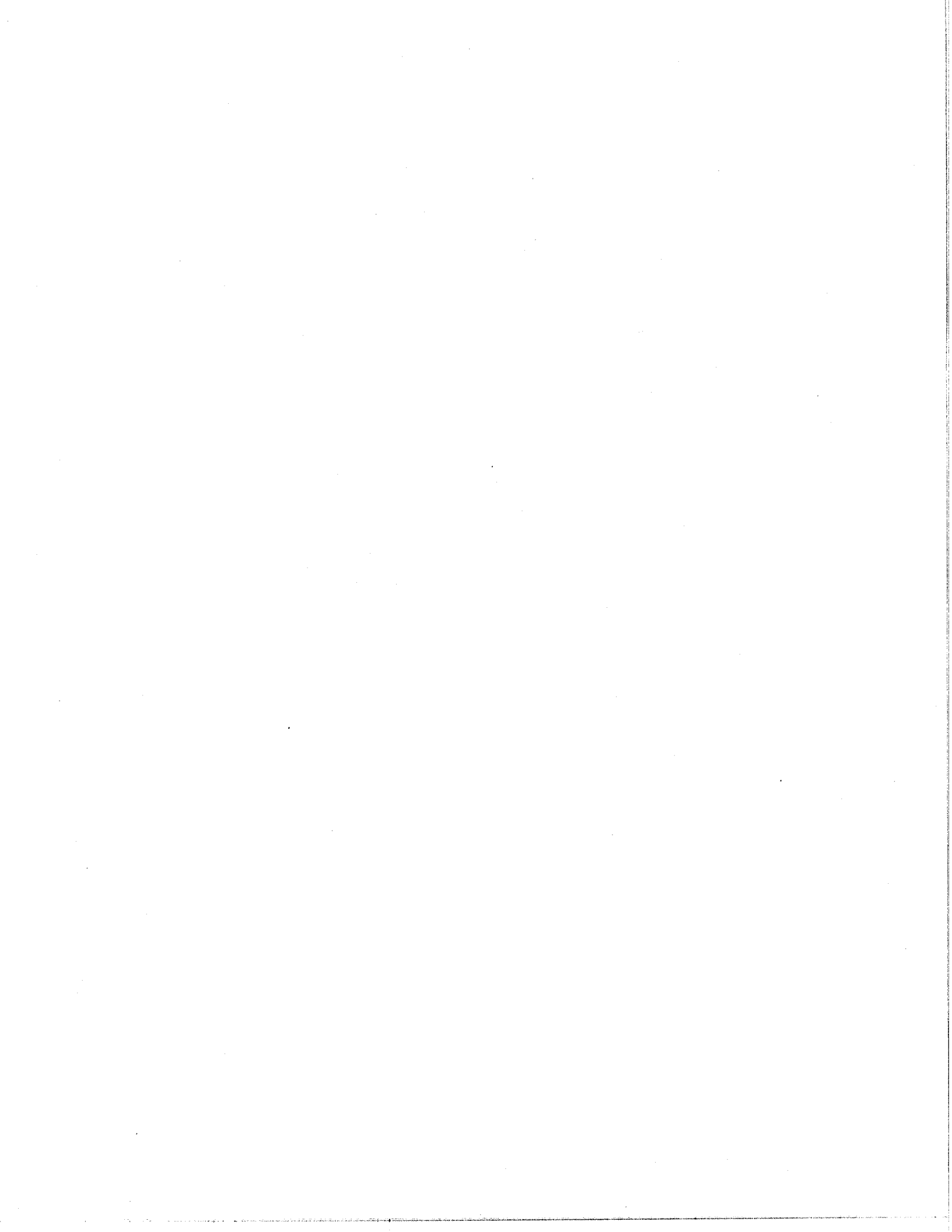
<u>Name</u>	<u>Percentage Committed</u>	<u>Taxes Forgone</u>
City of Ft. Worth #3	100%	\$ 22
Grapevine Mills	100%	388
City of Southlake	100%	23

During the year, the County agreed to participate in several more TIF's. The following is a list of TIF's where no taxes were forgone during 1999:

<u>Name</u>	<u>Percentage Committed</u>
City of Colleyville	100%
City of North Richland Hills/Richland Plaza	100%
Downtown Arlington	100%
Keller	66.20%

\*\*\*\*\*

**REQUIRED SUPPLEMENTAL**  
**INFORMATION**





# TARRANT COUNTY, TEXAS

**YEAR 2000 ISSUE (UNAUDITED)  
YEAR ENDED SEPTEMBER 30, 1999**

## County

### Impact of the Year 2000

The year 2000 presents potential problems for computerized data files and computer programs. Many computer hardware and software systems use only two digits rather than four to represent the year. When developed, many computer applications were not expected to be in operation at the end of the century, however, many of these applications continue to be used by government.

### State of Readiness

The County began to prepare for the Year 2000 over two years ago. A significant effort was put into locating and changing all program code and allocating sufficient funding to replace non-compliant personal computers.

Financial Systems – Because the County's fiscal year ends on September 30, the majority of the financial software had been completed prior to September 30. Year-end processing is being tested. Conversion of programs to process W-2's and 1099's is currently in progress.

Justice Systems - Justice applications that reside on the enterprise server are compliant.

Sheriff Department – All systems are Year 2000 compliant except for the Mobile Data Computer System and Radio Dispatch System, which are waiting on delivery and installation by vendors.

District Clerk – All systems are Year 2000 compliant.

District Attorney – Year 2000 compliant except for user migration to a new file server scheduled for October.

Juvenile Services – Year 2000 compliant.

County Clerk – Year 2000 compliant except for migration to Windows NT for the Criminal Division, which is scheduled for completion in October.

Community Supervision and Corrections - Year 2000 compliant.

Tax Assessor/Collector – Year 2000 compliant.

Child Support and Domestic Relations – Rewriting of the Child Support Interactive Voice Response (IVR) System is scheduled for completion by late October.

Voter Registration and Election – Year 2000 compliant.

### Contingency planning

Contingency plans have been established for some operations. Specifically, law enforcement and corrections activities performed by the Sheriff's Department.

### Costs

As of September 30, 1999 more than \$8 million of funding has been provided for Year 2000 compliance.

The County has expended significant resources toward Year 2000 readiness and expects all critical systems within the County to be compliant. However, because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be

fully determinable until the Year 2000 and thereafter. Management cannot assure that the County is or will be Year 2000 ready, that the County's remediation efforts will be successful in whole or in part, or that parties with whom the County does business with will be Year 2000 ready.

## **TCHD**

### **Impact of the Year 2000**

The TCHD recognized the broad impact of the Year 2000 (Y2K) issue on the TCHD's operations. Although this issue has popularly been identified with the Year 2000, Hospital management also recognized that there are various other milestone dates that can cause problems. Generally speaking, the Y2K problem impacts software written to use a two-digit year and hardware (embedded chips) that has hardwired date functions that use a two-digit year.

### **State of Readiness**

In order to address the Y2K issue, the TCHD began by forming a Y2K Executive Council, whose charter is to inventory, prioritize, assess, upgrade, test, and implement those systems within the TCHD that could potentially be impacted by the Y2K issue.

Management has also hired an outside consulting company to be of service to the TCHD in preparing for the Y2K problem. A formal Year 2000 Project Plan was adopted and included the following phases:

1. Inventory Assessment
2. Risk Management, compliance and budget planning
3. Replacement/remediation and testing
4. Implementation
5. Telecommunication systems, and
6. Miscellaneous systems

External, third-party issues include:

1. Biomedical equipment compliance
2. Facilities/security compliance
3. Telecommunications issues
4. Ability of vendors and customers to continue electronic commerce and
5. Other external influences that could impact the daily operations of the TCHD

The Committee is utilizing both internal and external resources to meet their goals. In addition, the Committee will assess external influences and address those issues to assure and uninterrupted and smooth transition into the next millennium. Because it may not be possible to completely address every individual Y2K issue prior to the Year 2000, the Committee has assigned "risk quantification" values with the project. In this manner, management will be assured that all critical software and equipment issues are resolved, while those that may only create a minor inconvenience (e.g., date displays on an old VCR) are relegated to the lowest priority.

The inventory assessment phase has been completed. All of the major software systems and clinical equipment with the TCHD are either currently Y2K compliant or have been documented and a contingency plan developed for use in case of failure.

## Risk of Y2K Non-Compliance

Failure to successfully address all material internal and external issues could have a material effect on the TCHD's operations. Contingency plans are being developed, tested, and distributed to each department to be used during possible Y2K events.

## Cost Associated with Y2K Compliance

There have been expenditures related to Y2K of approximately \$11.8 million as of September 30, 1999, which is in addition to a significant planning effort by management.

## **TCMHMRS**

### General Description of the Year 2000 Issue as it Relates to TCMHMRS

The Year 2000 Issues is the result of shortcomings in many electronic data processing systems and to the electronic equipment that may adversely affect Tarrant County Mental Health Mental Retardation Services' operation as early as fiscal year 1999. TCMHMRS is aware of this potential problem and has taken appropriate measures to address this issue.

#### Awareness Stage:

TCMHMRS initial action was to take an inventory of computer equipment and computer software that might be affected by the Year 2000 Issue.

#### Assessment Stage:

The inventory was analyzed to determine potential Y2K risks. For those items found to have Y2K exposure, action was taken to ensure compliance by upgrades and/or replacements, conducting system tests, and contacting vendors.

#### Remediation Stage:

TCMHMRS has made necessary changes to inventory items identified as deficient in the assessment stage.

#### Validation/Testing Stage:

TCMHMRS has completed testing and validation on all electronic equipment it identified as necessary to conduction its operations.

**TARRANT COUNTY, TEXAS**  
**TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM TREND DATA**  
**SCHEDULE OF FUNDING PROGRESS FOR THE RETIREMENT PLAN**  
**FOR THE EMPLOYEES OF THE COUNTY**  
**REQUIRED SUPPLEMENTAL DATA**

(Amounts in thousands)  
(UNAUDITED)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Underfunded Actuarial Accrued Liability as a Percentage of Covered Payroll
12/31/96	\$ 186,254	\$ 232,189	\$ 45,935	80.22%	\$107,955	42.55%
12/31/97	205,708	259,458	53,750	79.28%	117,163	45.88%
12/31/98	227,602	282,680	55,077	80.52%	123,064	44.76%

**GENERAL FUND**



TARRANT COUNTY, TEXAS

GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b>REVENUES:</b>				
Taxes, licenses and permits	\$ 114,532	\$ 114,314	\$ 114,314	\$ 218
Fees of office	19,793	18,360	18,855	938
Intergovernmental	13,879	12,745	13,049	830
Investment income	2,768	3,460	3,460	(692)
Other revenues	9,151	8,918	8,119	1,032
<b>Total Revenues</b>	<b>160,123</b>	<b>157,797</b>	<b>157,797</b>	<b>2,326</b>
<b>EXPENDITURES:</b>				
<b>General Government</b>				
County Judge	373	356	384	11
County Administrator	780	823	828	48
Non-departmental	7,482	28,736	19,349	11,867
County Auditor	2,857	2,761	2,887	30
Budget/Risk Management	332	323	337	5
Tax Assessor/Collector	6,482	6,163	6,505	23
Elections	1,658	1,642	1,701	43
Information Technologies	7,495	7,289	7,673	178
Personnel	1,361	1,268	1,397	36
Purchasing	912	817	913	1
Records Management	679	651	691	12
Facilities Management	1,166	1,116	1,166	
Construction Services	290	314	300	10
Graphics	558	549	568	10
<b>Total General Administration</b>	<b>32,425</b>	<b>52,808</b>	<b>44,699</b>	<b>12,274</b>
<b>Public Buildings</b>				
Administration Building	461	566	532	71
Anderson Sub-Courthouse	66	100	101	35
Southwest Sub-Courthouse	170	208	202	32
Chas Griffin Sub-Courthouse	107	117	120	13
C Griffin Sub-Courthouse Annex	77	102	104	27
Mebus SE Sub-Courthouse	146	140	160	14
Mansfield Sub-Courthouse	28	47	47	19
Grapevine Sub-Courthouse	43	47	47	4
Northeast Annex	121	196	183	62
Northwest Sub-Courthouse	193	214	230	37
Premier St Annex	14	17	19	5
City/County Jail Building	232	240	260	28
Confinement - Green Bay	544	625	635	91
Confinement - Cold Springs	220	383	342	122
Mansfield Boot Camp	60	60	60	
Corrections Facility	1,664	1,860	1,882	218
Medical Examiner Building	338	360	366	28
Criminal Court/Jail	872	980	978	106
Civil Courts Building	403	431	434	31
Old Courthouse	275	283	296	21

**TARRANT COUNTY, TEXAS**

**GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b>Public Buildings (cont'd)</b>				
Justice Center	\$ 1,196	\$ 1,320	\$ 1,310	\$ 114
Criminal Justice Building	239	240	271	32
Lancaster Annex	7	6	8	1
Resource Connection	183	164	184	1
Northeast Complex Building	114	125	128	14
Parking Garage - Taylor St	80	72	88	8
Ajax Building	33	50	42	9
Record Storage Building	47	56	58	11
Allied Nash Building	20		49	29
Reproduction Center	85	99	107	22
Telephone	535	563	564	29
Mueller Building	49	50	59	10
<b>Total Public Buildings</b>	<b>8,622</b>	<b>9,721</b>	<b>9,866</b>	<b>1,244</b>
<b>Public Safety</b>				
Sheriff - Administration	2,466	2,417	2,540	74
Warrant - Fugitive/Civil/Mental	3,135	2,857	3,153	18
Sheriff - Services	1,359	1,270	1,376	17
Sheriff - Confinement	32,414	30,502	32,744	330
Confinement - Green Bay	5,973	5,319	5,973	
Sheriff - Investigation	2,070	1,901	2,070	
Sheriff - Patrol	2,761	2,484	2,767	6
Sheriff - Courts	5,981	5,458	5,987	6
Constable Pct 1	288	275	290	2
Constable Pct 2	308	291	310	2
Constable Pct 3	315	283	316	1
Constable Pct 4	333	303	335	2
Constable Pct 4 - Refuse Enforcement	127	125	130	3
Constable Pct 5	288	275	292	4
Constable Pct 6	291	269	291	
Constable Pct 7	282	264	282	
Constable Pct 8	291	271	292	1
Medical Examiner	3,351	3,383	3,439	88
Fire Marshal	158	155	162	4
Community Suprvsn & Corrcctns	132	151	151	19
Juvenile Probation	5,177	4,770	5,188	11
Detention Center	2,194	2,501	2,234	40
Youth Center	587	567	601	14
Pretrial Release	434	409	444	10
<b>Total Public Safety</b>	<b>70,715</b>	<b>66,500</b>	<b>71,367</b>	<b>652</b>



TARRANT COUNTY, TEXAS

GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

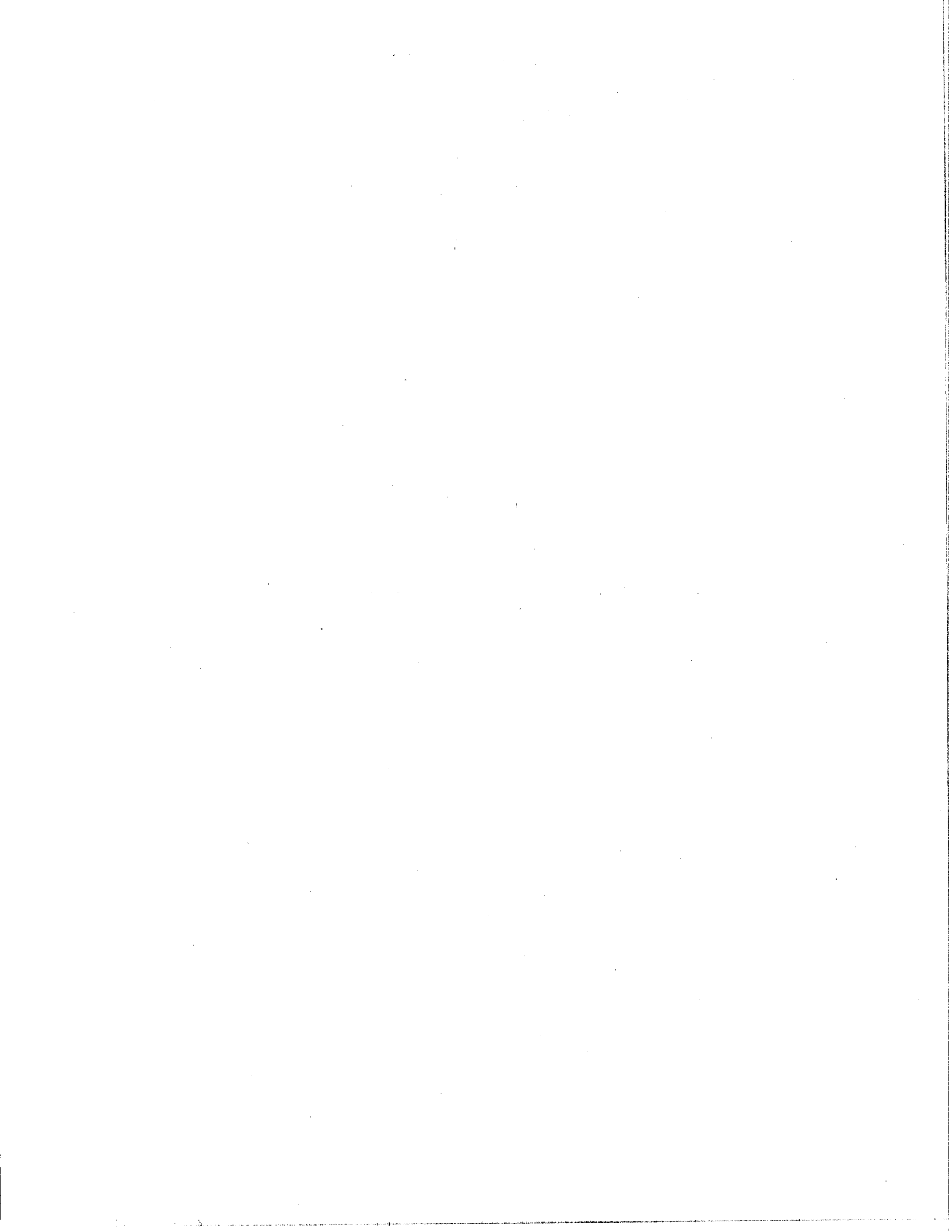
	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
Judicial				
17th District Court	\$ 196	\$ 187	\$ 202	\$ 6
48th District Court	147	137	148	1
67th District Court	101	138	141	40
96th District Court	137	126	137	
141st District Court	146	136	146	
153rd District Court	131	139	140	9
236th District Court	145	141	149	4
342nd District Court	135	130	138	3
348th District Court	147	137	148	1
352nd District Court	147	138	151	4
Criminal District Court 1	682	775	706	24
Criminal District Court 2	695	873	743	48
Criminal District Court 3	840	922	913	73
Criminal District Court 4	966	933	1,020	54
213th District Court	626	764	662	36
297th District Court	803	850	838	35
371st District Court	947	983	972	25
372nd District Court	757	771	770	13
Trial Room B	138	137	147	9
Magistrate Court	408	410	411	3
231st District Court	309	299	312	3
233rd District Court	312	289	316	4
322nd District Court	273	261	282	9
323rd District Court	1,195	1,092	1,280	85
324th District Court	272	269	288	16
325th District Court	274	265	283	9
360th District Court	287	261	289	2
Special Judges	408	385	421	13
Crimnl Dist Court Support	99	153	159	60
Court at Law 1	253	246	257	4
Court at Law 2	258	253	264	6
Court at Law 3	261	256	265	4
Criminal Court 1	366	354	374	8
Criminal Court 2	380	371	387	7
Criminal Court 3	363	342	368	5
Criminal Court 4	368	362	376	8
Criminal Court 5	444	358	446	2
Criminal Court 6	348	374	379	31
Criminal Court 7	309	345	340	31
Criminal Court 8	360	351	367	7
Criminal Court 9	363	349	367	4
Criminal Court 10	342	349	360	18
Probate Court 1	779	669	790	11
Probate Court 2	677	631	683	6
Pct 1 Justice of the Peace	264	245	267	3
Pct 2 Justice of the Peace	258	246	262	4
Pct 3 Justice of the Peace	267	250	269	2
Pct 4 Justice of the Peace	338	318	340	2

**TARRANT COUNTY, TEXAS**

**GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b>Judicial (cont'd)</b>				
Pct 5 Justice of the Peace	\$ 199	\$ 213	\$ 218	\$ 19
Pct 6 Justice of the Peace	238	247	264	26
Pct 7 Justice of the Peace	310	296	314	4
Pct 8 Justice of the Peace	211	200	216	5
District Attorney	16,675	15,444	16,765	90
District Attorney - JPS	510	468	510	
District Clerk	4,969	4,680	4,989	20
County Clerk	4,313	4,103	4,346	33
Domestic Relations	595	571	610	15
Child Support	1,010	990	1,039	29
Family Court Service	938	947	948	10
Restitution Enforcement	270	255	273	3
Jury Service	1,158	1,156	1,163	5
Courts/Judiciary	660	611	687	27
<b>Total Judicial</b>	<b>50,777</b>	<b>48,951</b>	<b>51,815</b>	<b>1,038</b>
<b>Community Services</b>				
Health Department	3,089	3,012	3,155	66
Human Services	2,810	2,815	2,839	29
Child Protective Services	1,073	1,036	1,075	2
Public Assistance	224	224	224	
Agricultural Extension Srvc	372	365	383	11
Veterans Service	162	155	164	2
<b>Total Community Services</b>	<b>7,730</b>	<b>7,607</b>	<b>7,840</b>	<b>110</b>
<b>Total Expenditures</b>	<b>170,269</b>	<b>185,587</b>	<b>185,587</b>	<b>15,318</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(10,146)</b>	<b>(27,790)</b>	<b>(27,790)</b>	<b>17,644</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)	7,860	7,790	7,790	70
<b>Total Other Financing Sources</b>	<b>7,860</b>	<b>7,790</b>	<b>7,790</b>	<b>70</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures</b>	<b>(2,286)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>17,714</b>
<b>FUND BALANCE, beginning of year</b>	<b>20,288</b>	<b>20,000</b>	<b>20,000</b>	<b>288</b>
<b>FUND BALANCE, end of year</b>	<b>\$ 18,002</b>	<b>NIL</b>	<b>NIL</b>	<b>\$ 18,002</b>

**SPECIAL REVENUE FUNDS**



**TARRANT COUNTY, TEXAS  
SPECIAL REVENUE FUNDS  
FUND DESCRIPTION**

**ROAD & BRIDGE FUND**

This fund was established, pursuant to State statutes, to account for the collection and expenditure of those monies designated to be spent for acquisition, construction and maintenance of county roads and bridges.

**LAW LIBRARY FUND**

This fund was established, pursuant to State statutes, to account for the collection and expenditure of monies collected in civil cases supporting the Tarrant County Law Library.

**RECORDS PRESERVATION & AUTOMATION FUNDS**

This fund was established, pursuant to State statutes, to account for the collection and expenditure of monies collected in court cases to allow for the preservation and automation of County records.

**EDUCATION FUND**

This fund was established, pursuant to State statutes, to account for the collection and expenditure of monies collected to provide for the continuing education of those officials and employees associated with the probate courts and certain law enforcement offices.

**APPELLATE JUDICIAL SYSTEM FUND**

This fund was established, pursuant to State statutes, to account for the collection and expenditure of monies collected in civil cases to provide for a portion of the operational costs of the Court of Appeals.

**COURTHOUSE SECURITY FUND**

This fund was established, pursuant to State statutes, to account for the collection of Courthouse security fees assessed in court cases. Revenue is subsequently transferred to the general fund where expenditures for Courthouse security are recorded.

**COURT DESIGNATED FUND**

This fund was established to account for the collection and expenditures of monies collected for court ordered designation, pursuant to State statutes.

**VEHICLE INVENTORY TAX FUND**

This fund was established, pursuant to State statutes, to account for any interest earnings generated from the vehicle inventory tax, which the collector shall retain to defray the cost of collecting this tax.

**CONSUMER HEALTH FUND**

This fund was established, pursuant to State statutes, to account for the collection of food permit fees and expenditures incurred in connection with issuing permits and conducting inspections.

**HOUSING FINANCE CORPORATION**

The Housing Finance Corporation was organized exclusively for the purpose of benefiting and accomplishing public purposes of, and on behalf of, the County, by financing the cost of residential ownership and development that will provide decent, safe and sanitary housing for residents of the County at prices they can afford.

**INDUSTRIAL DEVELOPMENT CORPORATION**

The Industrial Development Corporation was organized to promote and develop commercial, industrial and manufacturing enterprises to promote and encourage employment and public welfare.

TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

---

<u>ASSETS</u>	<u>Road and Bridge</u>	<u>Law Library</u>	<u>Records Preservation and Automation</u>	<u>Education</u>	<u>Appellate Judicial System</u>
Cash and investments	\$ 7,173	\$ 244	\$ 794	\$ 162	\$ 220
Taxes, net of allowance for uncollectibles	19				
Other receivables, net of allowance for uncollectibles	41				
Due from other funds	458	23	44	2	6
Supplies and prepaid items	<u>539</u>	<u>1</u>			
<b>TOTAL ASSETS</b>	<b><u>\$ 8,230</u></b>	<b><u>\$ 268</u></b>	<b><u>\$ 838</u></b>	<b><u>\$ 164</u></b>	<b><u>\$ 226</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$ 900	\$ 10	\$ 45	\$ 7	\$ 3
Deferred revenue	<u>19</u>				
<b>Total liabilities</b>	<b><u>919</u></b>	<b><u>10</u></b>	<b><u>45</u></b>	<b><u>7</u></b>	<b><u>3</u></b>
Fund equity:					
Fund balance:					
Reserved:					
For encumbrances	402	36	24		
For supplies and prepaid items	539	1			
Unreserved	<u>6,370</u>	<u>221</u>	<u>769</u>	<u>157</u>	<u>223</u>
<b>Total fund equity</b>	<b><u>7,311</u></b>	<b><u>258</u></b>	<b><u>793</u></b>	<b><u>157</u></b>	<b><u>223</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 8,230</u></b>	<b><u>\$ 268</u></b>	<b><u>\$ 838</u></b>	<b><u>\$ 164</u></b>	<b><u>\$ 226</u></b>

<u>Courthouse Security</u>	<u>Court Designated Fund</u>	<u>Vehicle Inventory Tax</u>	<u>Consumer Health</u>	<u>Housing Finance Corporation</u>	<u>Industrial Development Corporation</u>	<u>Total</u>
	\$ 92	\$ 139	\$ 216	\$ 1,888	\$ 83	\$11,011
						19
						41
\$ 16	12					561
						540
<u>\$ 16</u>	<u>\$ 104</u>	<u>\$ 139</u>	<u>\$ 216</u>	<u>\$ 1,888</u>	<u>\$ 83</u>	<u>\$12,172</u>
	\$ 19	\$ 35	\$ 2	\$ 90		\$ 1,111
						19
	19	35	2	90		1,130
	1	47	1			511
						540
\$ 16	84	57	213	1,798	\$ 83	9,991
16	85	104	214	1,798	83	11,042
<u>\$ 16</u>	<u>\$ 104</u>	<u>\$ 139</u>	<u>\$ 216</u>	<u>\$ 1,888</u>	<u>\$ 83</u>	<u>\$12,172</u>

TARRANT COUNTY, TEXASCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Road and Bridge</u>	<u>Law Library</u>	<u>Records Preservation and Automation</u>	<u>Education</u>	<u>Appellate Judicial System</u>
REVENUES:					
Taxes, licenses and permits	\$ 4				
Fees of office	20,121	\$ 586	\$2,155	\$ 12	\$ 146
Intergovernmental	26			115	
Investment income	501	14	36	7	10
Other revenues	39	38			
Total revenues	20,691	638	2,191	134	156
EXPENDITURES:					
Current:					
General government			221		
Public safety				55	
Transportation support	17,183				
Judicial		717	1,321	25	115
Community services					
Capital outlay		1	630	9	23
Total expenditures	17,183	718	2,172	89	138
Excess (deficiency) of revenues over (under) expenditures	3,508	(80)	19	45	18
OTHER FINANCING SOURCES (USES) -					
Operating transfers out	(7,260)				
Total other financing sources (uses)	(7,260)				
Excess (deficiency) of revenues and financing sources over expenditures and other uses	(3,752)	(80)	19	45	18
FUND BALANCES, beginning of year	11,063	338	774	112	205
FUND BALANCES, end of year	<u>\$ 7,311</u>	<u>\$ 258</u>	<u>\$ 793</u>	<u>\$157</u>	<u>\$ 223</u>



<u>Courthouse Security</u>	<u>Court Designated Fund</u>	<u>Vehicle Inventory Tax</u>	<u>Consumer Health</u>	<u>Housing Finance Corporation</u>	<u>Industrial Development Corporation</u>	<u>Total</u>
						\$ 4
\$ 606	\$ 16		\$ 350			23,992
	5	\$ 195	10	\$ 76	\$ 3	141
				562		857
						639
606	21	195	360	638	3	25,633
		38		54	3	316
	58					113
						17,183
						2,178
			352			352
		129				792
	58	167	352	54	3	20,934
606	(37)	28	8	584		4,699
(600)						(7,860)
(600)						(7,860)
6	(37)	28	8	584		(3,161)
10	122	76	206	1,214	83	14,203
<u>\$ 16</u>	<u>\$ 85</u>	<u>\$ 104</u>	<u>\$ 214</u>	<u>\$ 1,798</u>	<u>\$ 83</u>	<u>\$ 11,042</u>

**TARRANT COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>ROAD AND BRIDGE</u></b>				
<b>REVENUES:</b>				
Taxes, licenses and permits	\$ 4	\$ 10	\$ 10	\$ (6)
Fees of office	20,046	18,300	18,300	1,746
Intergovernmental	26	23	23	3
Investment income	501	750	750	(249)
Other revenues	40	15	15	25
<b>Total Revenues</b>	<b>20,617</b>	<b>19,098</b>	<b>19,098</b>	<b>1,519</b>
<b>EXPENDITURES:</b>				
Transportation				
Pct 1 General	389	358	397	8
Pct 1 Garage	436	521	510	74
Pct 1 Maintenance	1,915	2,053	2,147	232
Pct 2 General	356	332	359	3
Pct 2 Garage	410	429	441	31
Pct 2 Maintenance	1,845	1,929	1,976	131
Pct 3 General	281	265	285	4
Pct 3 Garage	435	450	463	28
Pct 3 Maintenance	1,667	1,710	1,775	108
Pct 4 General	316	298	320	4
Pct 4 Garage	577	552	589	12
Pct 4 Maintenance	2,577	2,561	2,655	78
Right of Way	4,945	7,463	7,685	2,740
Central Garage	434	444	469	35
Sign Shop	126	167	172	46
Non-departmental	7,381	9,278	8,542	1,161
Transportation	480	538	563	83
<b>Total Expenditures</b>	<b>24,570</b>	<b>29,348</b>	<b>29,348</b>	<b>4,778</b>
Excess (deficiency) of revenues over (under) expenditures	(3,953)	(10,250)	(10,250)	6,297
FUND BALANCE, beginning of year	9,808	10,250	10,250	(442)
FUND BALANCE, end of year	<u>\$ 5,855</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 5,855</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>LAW LIBRARY</u></b>				
<b>REVENUES:</b>				
Fees of office	\$ 586	\$ 550	\$ 550	\$ 36
Investment income	14	18	18	(4)
Other revenues	38	50	50	(12)
<b>Total Revenues</b>	<b>638</b>	<b>618</b>	<b>618</b>	<b>20</b>
<b>EXPENDITURES:</b>				
Judicial				
Law library	736	908	908	172
<b>Total Expenditures</b>	<b>736</b>	<b>908</b>	<b>908</b>	<b>172</b>
Excess (deficiency) of revenues over (under) expenditures	(98)	(290)	(290)	192
FUND BALANCE, beginning of year	274	290	290	(16)
FUND BALANCE, end of year	<u>\$ 176</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 176</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>RECORDS PRESERVATION AND AUTOMATION</u></b>				
<b>REVENUES:</b>				
Fees of office	\$ 2,127	\$ 1,750	\$ 1,750	\$ 377
Investment income	36	35	35	1
<b>Total Revenues</b>	<b>2,163</b>	<b>1,785</b>	<b>1,785</b>	<b>378</b>
<b>EXPENDITURES:</b>				
General administration				
Information technologies	289	403	403	114
Judicial				
County clerk	1,834	1,980	1,980	146
<b>Total Expenditures</b>	<b>2,123</b>	<b>2,383</b>	<b>2,383</b>	<b>260</b>
Excess (deficiency) of revenues over (under) expenditures	40	(598)	(598)	638
FUND BALANCE, beginning of year	670	598	598	72
FUND BALANCE, end of year	<u>\$ 710</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 710</u>

**TARRANT COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><i>EDUCATION</i></b>				
<b>REVENUES:</b>				
Fees of office	\$ 11	\$ 10	\$ 10	\$ 1
Intergovernmental	115		115	
Investment income	7			7
	<u>133</u>	<u>10</u>	<u>125</u>	<u>8</u>
Total Revenues				
<b>EXPENDITURES:</b>				
Public Safety				
Sheriff - administration	64	102	212	148
Judicial				
Probate court 1	8	8	8	
Probate court 2	6	5	6	
District attorney	11	7	11	
	<u>89</u>	<u>122</u>	<u>237</u>	<u>148</u>
Total Expenditures				
Excess (deficiency) of revenues over (under) expenditures	44	(112)	(112)	156
FUND BALANCE, beginning of year	<u>112</u>	<u>112</u>	<u>112</u>	
FUND BALANCE, end of year	<u>\$ 156</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 156</u>

**TARRANT COUNTY, TEXAS**

**SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><i>APPELLATE JUDICIAL SYSTEM</i></b>				
<b>REVENUES:</b>				
Fees of office	\$ 146	\$ 130	\$ 130	\$ 16
Investment income	9	10	10	(1)
<b>Total Revenues</b>	<b>155</b>	<b>140</b>	<b>140</b>	<b>15</b>
<b>EXPENDITURES:</b>				
<b>Judicial</b>				
Court of Appeals	115	317	317	202
<b>Total Expenditures</b>	<b>115</b>	<b>317</b>	<b>317</b>	<b>202</b>
Excess (deficiency) of revenues over (under) expenditures	40	(177)	(177)	217
FUND BALANCE, beginning of year	177	177	177	
FUND BALANCE, end of year	<u>\$ 217</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 217</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>COURTHOUSE SECURITY</u></b>				
<b>REVENUES:</b>				
Fees of office	<u>\$ 600</u>	<u>\$ 551</u>	<u>\$ 600</u>	<u>          </u>
Total Revenues	<u>600</u>	<u>551</u>	<u>600</u>	<u>          </u>
<b>EXPENDITURES:</b>				
General administration Non-departmental	<u>600</u>	<u>551</u>	<u>600</u>	<u>          </u>
Total Expenditures	<u>600</u>	<u>551</u>	<u>600</u>	<u>          </u>
Excess (deficiency) of revenues over (under) expenditures				
FUND BALANCE, beginning of year	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
FUND BALANCE, end of year	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>COURT DESIGNATED FUND</u></b>				
<b>REVENUES:</b>				
Fees of office	\$ 18	\$ 55	\$ 55	\$ (37)
Investment income	5	6	6	(1)
Total Revenues	23	61	61	(38)
<b>EXPENDITURES:</b>				
Public safety				
Administration		3	3	3
Medical Examiner	59	177	177	118
Total Expenditures	59	180	180	121
Excess (deficiency) of revenues over (under) expenditures	(36)	(119)	(119)	83
FUND BALANCE, beginning of year	119	119	119	
FUND BALANCE, end of year	<u>\$ 83</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 83</u>



TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

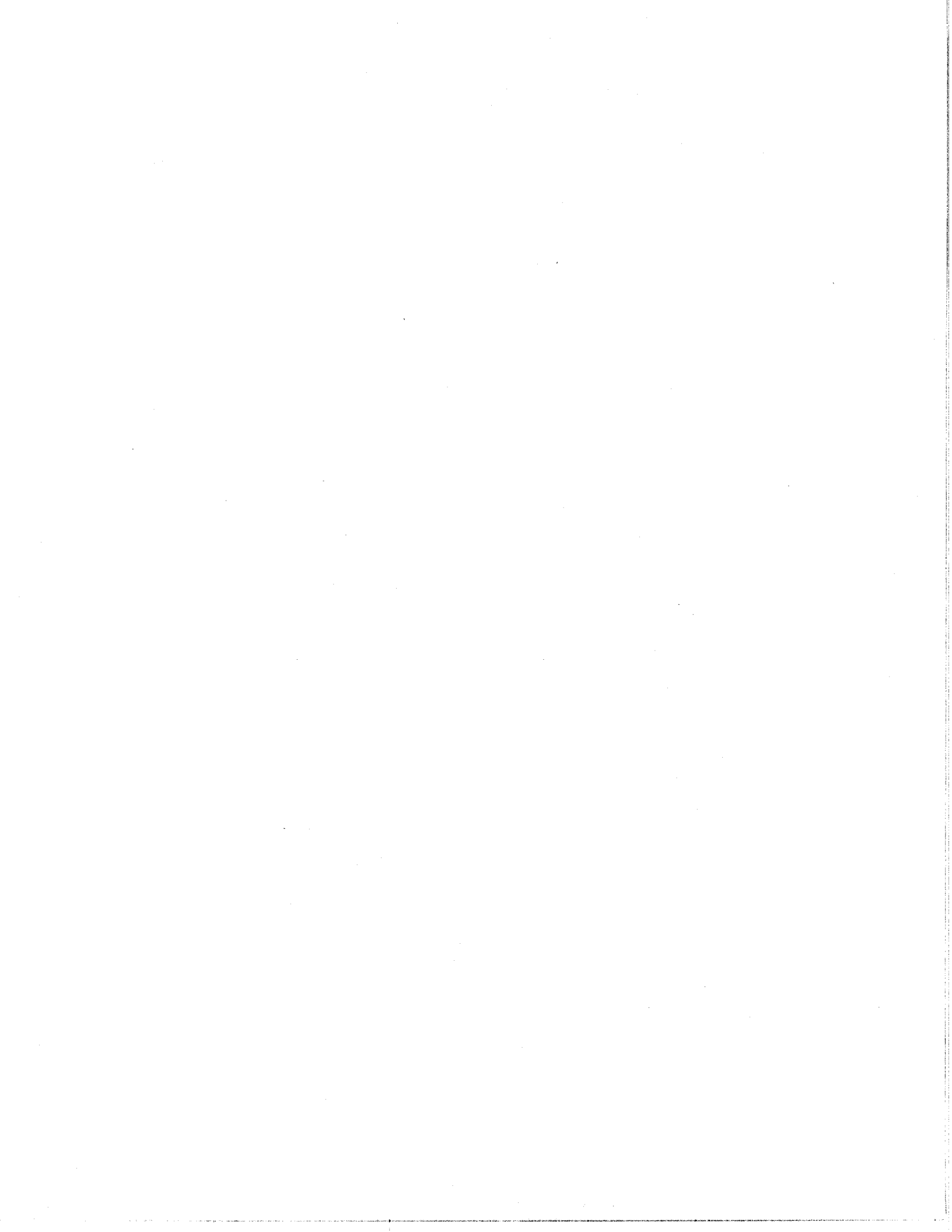
	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>VEHICLE INVENTORY TAX</u></b>				
<b>REVENUES:</b>				
Investment income	<u>\$ 195</u>	<u>\$ 172</u>	<u>\$ 172</u>	<u>\$ 23</u>
Total Revenues	<u>195</u>	<u>172</u>	<u>172</u>	<u>23</u>
<b>EXPENDITURES:</b>				
General administration				
Tax assessor/collector	<u>189</u>	<u>221</u>	<u>221</u>	<u>32</u>
Total Expenditures	<u>189</u>	<u>221</u>	<u>221</u>	<u>32</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6</u>	<u>(49)</u>	<u>(49)</u>	<u>55</u>
FUND BALANCE, beginning of year	<u>50</u>	<u>49</u>	<u>49</u>	<u>1</u>
FUND BALANCE, end of year	<u>\$ 56</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 56</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>CONSUMER HEALTH</u></b>				
<b>REVENUES:</b>				
Fees of office	\$ 350	\$ 325	\$ 325	\$ 25
Investment income	<u>10</u>	<u>10</u>	<u>10</u>	
Total Revenues	360	335	335	25
<b>EXPENDITURES:</b>				
Community services				
Health department	<u>352</u>	<u>533</u>	<u>533</u>	<u>181</u>
Total Expenditures	<u>352</u>	<u>533</u>	<u>533</u>	<u>181</u>
Excess (deficiency) of revenues over (under) expenditures	8	(198)	(198)	206
FUND BALANCE, beginning of year	<u>205</u>	<u>198</u>	<u>198</u>	<u>7</u>
FUND BALANCE, end of year	<u>\$ 213</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 213</u>

**CAPITAL PROJECT FUNDS**



**TARRANT COUNTY, TEXAS  
CAPITAL PROJECT FUNDS  
FUND DESCRIPTIONS**

**NON-DEBT CAPITAL FUND**

This fund was established to account for capital acquisitions funded primarily from County auction proceeds.

**GENERAL OBLIGATION FUND**

This fund was established to account for the expenditure of the proceeds of General Obligation Bonds issued to fund capital acquisitions originally approved by the voters, primarily for the construction of the criminal justice facilities.

**GENERAL OBLIGATION SERIES 1999**

This fund was established to account for the expenditure of the proceeds of General Obligation Bonds issued to fund capital acquisitions originally approved by the voters, primarily for the construction of the family law center and associated parking and the County Public Health Facility.

**DISTRICT CLERK INFORMATION TECHNOLOGY REQUIREMENTS**

This fund was established to account for future information technology requirements, including significant imaging enhancements, for the District Clerk's Office.

**1992 CERTIFICATES OF OBLIGATION FUND**

This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1992 fiscal year budget.

**1994 CERTIFICATES OF OBLIGATION FUND**

This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1994 fiscal year budget.

**1995 CERTIFICATES OF OBLIGATION FUND**

This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1995 fiscal year budget.

**1996 CERTIFICATES OF OBLIGATION FUND**

This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1996 fiscal year budget.

**1997 CERTIFICATES OF OBLIGATION FUND**

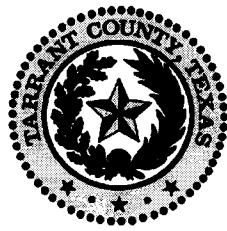
This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1997 fiscal year budget.

1998 CERTIFICATES OF OBLIGATION FUND

This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1998 fiscal year budget.

1999 CERTIFICATES OF OBLIGATION FUND

This fund was established to account for the expenditures of the proceeds of Certificates of Obligation issued to fund capital acquisitions originally approved in the 1999 fiscal year budget.



TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

---

<u>ASSETS</u>	<u>Non-debt Capital</u>	<u>General Obligation</u>	<u>General Obligation Series 1999</u>	<u>District Clerk Info Tech Requirements</u>
Cash and investments	\$ 2,298	\$ 1,446	\$ 17,007	\$ 522
<b>TOTAL ASSETS</b>	<b>\$ 2,298</b>	<b>\$ 1,446</b>	<b>\$ 17,007</b>	<b>\$ 522</b>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities -				
Accounts payable	\$ 862	\$ 36	\$ 177	
Deferred revenue	358			
Total liabilities	1,220	36	177	
Fund equity:				
Reserved fund balance:				
For capital projects	884	1,236	16,744	\$ 522
For encumbrances	194	174	86	
Total fund equity	1,078	1,410	16,830	522
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,298</b>	<b>\$ 1,446</b>	<b>\$ 17,007</b>	<b>\$ 522</b>



<u>1992</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1994</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1995</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1996</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1997</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1998</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1999</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>Total</u>
	\$ 70	\$ 710	\$ 442	\$ 1,884	\$ 1,503	\$ 5,193	\$ 31,075
<u>NIL</u>	<u>\$ 70</u>	<u>\$ 710</u>	<u>\$ 442</u>	<u>\$ 1,884</u>	<u>\$ 1,503</u>	<u>\$ 5,193</u>	<u>\$ 31,075</u>
	\$ 1	\$ 168	\$ 198	\$ 613	\$ 554	\$ 221	\$ 2,830
							358
	1	168	198	613	554	221	3,188
	66	427	203	532	670	3,230	24,514
	3	115	41	739	279	1,742	3,373
	69	542	244	1,271	949	4,972	27,887
<u>NIL</u>	<u>\$ 70</u>	<u>\$ 710</u>	<u>\$ 442</u>	<u>\$ 1,884</u>	<u>\$ 1,503</u>	<u>\$ 5,193</u>	<u>\$ 31,075</u>

TARRANT COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES (DEFICIT) - ALL CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	<u>Non-debt Capital</u>	<u>General Obligation</u>	<u>General Obligation Series 1999</u>	<u>District Clerk Info Tech Requirements</u>
<b>REVENUES:</b>				
Interest on investments	\$ 110	\$ 110	\$ 217	\$ 22
Other revenues	<u>1,233</u>	<u>          </u>	<u>10</u>	<u>          </u>
Total revenues	1,343	110	227	22
<b>EXPENDITURES:</b>				
Capital outlay	<u>365</u>	<u>450</u>	<u>3,397</u>	<u>          </u>
Total expenditures	<u>365</u>	<u>450</u>	<u>3,397</u>	<u>          </u>
Excess (deficiency) of revenues over expenditures	978	(340)	(3,170)	22
<b>OTHER FINANCING SOURCES -</b>				
Operating transfers in				500
Bond proceeds	<u>          </u>	<u>          </u>	<u>20,000</u>	<u>          </u>
Total other financing sources			20,000	500
Excess (deficiency) of revenues and financing sources over expenditures and other uses	978	(340)	16,830	522
FUND BALANCES (DEFICIT), beginning of year	<u>100</u>	<u>1,750</u>	<u>          </u>	<u>          </u>
FUND BALANCES (DEFICIT), end of year	<u>\$ 1,078</u>	<u>\$ 1,410</u>	<u>\$ 16,830</u>	<u>\$ 522</u>

<u>1992</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1994</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1995</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1996</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1997</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1998</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>1999</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>Total</u>
	\$ 14	\$ 99	\$ 58	\$ 127	\$ 108	\$ 46	\$ 911
						189	1,432
	14	99	58	127	108	235	2,343
\$ 46	307	2,505	1,000	2,603	4,222	7,263	22,158
46	307	2,505	1,000	2,603	4,222	7,263	22,158
(46)	(293)	(2,406)	(942)	(2,476)	(4,114)	(7,028)	(19,815)
					12,225	12,000	500
							44,225
					12,225	12,000	44,725
(46)	(293)	(2,406)	(942)	(2,476)	8,111	4,972	24,910
46	362	2,948	1,186	3,747	(7,162)		2,977
<u>NIL</u>	<u>\$ 69</u>	<u>\$ 542</u>	<u>\$ 244</u>	<u>\$ 1,271</u>	<u>\$ 949</u>	<u>\$ 4,972</u>	<u>\$ 27,887</u>

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>NON-DEBT CAPITAL</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 110	\$ 20	\$ 20	\$ 90
Other revenues	<u>1,233</u>	<u>180</u>	<u>300</u>	<u>933</u>
Total Revenues	1,343	200	320	1,023
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
County administrator	3	10	10	7
Non-departmental		30	4	4
Tax assessor		4	4	4
Elections	30	30	30	
Information technologies	6	6	6	
Facilities	<u>110</u>	<u>290</u>	<u>290</u>	<u>180</u>
Total General Administration	149	370	344	195
<b>Public Safety</b>				
Sheriff - administration	5	7	7	2
Sheriff - services	2		2	
Sheriff - investigations	9	12	10	1
Medical examiner	12	12	12	
Fire marshal	<u>10</u>		<u>10</u>	
Total Public Safety	38	31	41	3
<b>Public Buildings</b>				
Southwest sub-courthouse	4	5	5	1
Northeast annex		<u>4</u>	<u>4</u>	<u>4</u>
Total Public Buildings	4	9	9	5
<b>Judicial</b>				
County/District Courts	3	3	4	1
Pct 5 justice of the peace		9	9	9
District attorney	10	10	10	
District clerk	14	20	20	6
Child support	<u>14</u>		<u>15</u>	<u>1</u>
Total Judicial	41	42	58	17

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><i>NON-DEBT CAPITAL(cont'd)</i></b>				
<b>Community Services</b>				
Health department	\$ 2	\$ 2	\$ 2	
Human services	7	7	7	
<b>Total Community Services</b>	<b>9</b>	<b>9</b>	<b>9</b>	
<b>Transportation</b>				
Pct 1 general	7	19	19	\$ 12
Pct 1 capital	70	70	70	
Pct 2 capital	7	20	20	13
Pct 3 capital	91	93	93	2
Pct 4 capital	128	80	200	72
Transportation	1	2	2	1
<b>Total Transportation</b>	<b>304</b>	<b>284</b>	<b>404</b>	<b>100</b>
<b>Total Expenditures</b>	<b>545</b>	<b>745</b>	<b>865</b>	<b>320</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>798</b>	<b>(545)</b>	<b>(545)</b>	<b>1,343</b>
<b>FUND BALANCE, beginning of year</b>	<b>545</b>	<b>545</b>	<b>545</b>	
<b>FUND BALANCE, end of year</b>	<b>\$ 1,343</b>	<b>NIL</b>	<b>NIL</b>	<b>\$ 1,343</b>

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>GENERAL OBLIGATION</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 110	\$ 50	\$ 50	\$ 60
Total Revenues	110	50	50	60
<b>EXPENDITURES:</b>				
General Administration				
Non-departmental	8	59	59	51
Total General Administration	8	59	59	51
Public Buildings				
Jail facility	292	651	651	359
Civil courts building		751	751	751
Justice center	136	149	149	13
Total Public Buildings	428	1,551	1,551	1,123
Total Expenditures	436	1,610	1,610	1,174
Excess (deficiency) of revenues over (under) expenditures	(326)	(1,560)	(1,560)	1,234
FUND BALANCE, beginning of year	1,561	1,560	1,560	1
FUND BALANCE, end of year	\$ 1,235	NIL	NIL	\$ 1,235

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><i>GENERAL OBLIGATION SERIES 1999</i></b>				
<b>REVENUES:</b>				
Investment income	\$ 217			\$ 217
Other revenue	10			10
Bond proceeds	20,000		\$ 20,000	
<b>Total Revenues</b>	<b>20,227</b>		<b>20,000</b>	<b>227</b>
<b>EXPENDITURES:</b>				
<b>Public Buildings</b>				
Law Center	3,347		13,200	9,853
Public Health Facility	10		5,000	4,990
Parking - Law Center	4		1,800	1,796
<b>Total Expenditures</b>	<b>3,361</b>		<b>20,000</b>	<b>16,639</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>16,866</b>			<b>16,866</b>
<b>FUND BALANCE, beginning of year</b>				
<b>FUND BALANCE, end of year</b>	<b>\$ 16,866</b>	<b>NIL</b>	<b>NIL</b>	<b>\$ 16,866</b>

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>DISTRICT CLERK INFO TECH REQUIREMENTS</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 22			\$ 22
Operating transfer in	500		\$ 500	
<b>Total Revenues</b>	<b>522</b>		<b>500</b>	<b>22</b>
<b>EXPENDITURES:</b>				
<b>Judicial</b>				
District Clerk			500	500
<b>Total Expenditures</b>			<b>500</b>	<b>500</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>522</b>			<b>522</b>
<b>FUND BALANCE, beginning of year</b>				
<b>FUND BALANCE, end of year</b>	<b>\$ 522</b>	<b>NIL</b>	<b>NIL</b>	<b>\$ 522</b>



**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b><i>1994 CERTIFICATES OF OBLIGATION</i></b>				
<b>REVENUES:</b>				
Investment income	\$ 14	\$ 10	\$ 10	\$ 4
Total Revenues	14	10	10	4
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
Non-departmental	2	69	69	67
Facilities	18	18	18	
Total General Administration	20	87	87	67
<b>Public Safety</b>				
Sheriff - courts	1	1	1	
Fire marshal	2	2	2	
Total Public Safety	3	3	3	
<b>Public Buildings</b>				
Northeast complex building	191	197	197	6
Total Public Buildings	191	197	197	6
<b>Judicial</b>				
236th district court	1	2	2	1
Total Judicial	1	2	2	1
Total Expenditures	215	289	289	74
Excess (deficiency) of revenues over (under) expenditures	(201)	(279)	(279)	78
FUND BALANCE, beginning of year	279	279	279	
FUND BALANCE, end of year	\$ 78	NIL	NIL	\$ 78

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>1995 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 99	\$ 20	\$ 20	\$ 79
Total Revenues	99	20	20	79
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
Non-departmental	2	177	177	175
Total General Administration	2	177	177	175
<b>Public Safety</b>				
Constable Pct 4	10	10	10	
Community supervision and corrections	59	63	63	4
Total Public Safety	69	73	73	4
<b>Public Buildings</b>				
Administration Building	9	12	12	3
Andersen Sub-Courthouse			100	100
Charles Griffin Sub-Courthouse	20		40	20
Charles Griffin Sub-Courthouse Annex	62	223	83	21
Medical Examiner Building	3	4	3	
Old Courthouse	128	128	128	
Reproduction Center	25	25	25	
Total Public Buildings	247	392	391	144
<b>Judicial</b>				
Criminal District Court 2	1		1	
County Clerk	30	35	35	5
Total Judicial	31	35	36	5
Total Expenditures	349	677	677	328
Excess (deficiency) of revenues over (under) expenditures	(250)	(657)	(657)	407
FUND BALANCE, beginning of year	656	657	657	(1)
FUND BALANCE, end of year	\$ 406	NIL	NIL	\$ 406

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>1996 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 58	\$ 28	\$ 28	\$ 30
Total Revenues	58	28	28	30
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
County administration	4	4	4	
Non-departmental	2	18	18	16
Personnel	24	24	24	
Purchasing	2	3	3	1
Graphics	35	41	35	
Total General Administration	67	90	84	17
<b>Public Safety</b>				
Sheriff - confinement	22	22	22	
Confinement - Greenbay	11	12	12	1
Constable Pct 2	2	3	3	1
Constable 4 - refuse enforcement	5	5	5	
Total Public Safety	40	42	42	2
<b>Public Buildings</b>				
Administration Building	85	112	88	3
Anderson Sub-Courthouse	443	443	443	
Charles Griffin Sub-Courthouse Annex		100	100	100
Mebus SE Sub-Courthouse	8	15	15	7
Premier St Annex	7	7	7	
Justice Center	22		24	2
Total Public Buildings	565	677	677	112
<b>Judicial</b>				
48th District Court	1	1	1	
372nd District Court	1	1	1	
Pct 6 Justice of the Peace	1	1	1	
District Clerk	6		6	
Family court service	1	1	1	
Total Judicial	10	4	10	

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<i>1996 CERTIFICATES OF OBLIGATION (cont'd)</i>				
Transportation				
Pct 2 general		\$ 1	\$ 1	\$ 1
Pct 3 capital	\$ 13	13	13	
Total Transportation	13	14	14	1
Total Expenditures	695	827	827	132
Excess (deficiency) of revenues over (under) expenditures	(637)	(799)	(799)	162
FUND BALANCE, beginning of year	793	799	799	(6)
FUND BALANCE, end of year	\$ 156	NIL	NIL	\$ 156

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>1997 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 127	\$ 30	\$ 30	\$ 97
Total Revenues	127	30	30	97
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
Non-departmental Facilities	12 38	42 38	53 38	41
Total General Administration	50	80	91	41
<b>Public Safety</b>				
Constable Pct 8 Youth Center	5 5	5 7	5 7	2
Total Public Safety	10	12	12	2
<b>Public Buildings</b>				
Anderson Sub-Courthouse Southwest Sub-Courthouse Mansfield Sub-Courthouse Confinement - Greenbay Corrections Facility Reproduction Center	86 51 84 85 74	91 199 84 120 118	91 199 84 106 111 3	5 148 21 37 3
Total Public Buildings	380	612	594	214
<b>Judicial</b>				
Criminal Court 5 Pct 2 Justice of the Peace Pct 7 Justice of the Peace Pct 8 Justice of the Peace	1 12 9	1 5 9	1 12 9	2
Total Judicial	22	17	24	2

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>1997 CERTIFICATES OF OBLIGATION (cont'd)</u></b>				
Transportation				
Pct 1 general	\$ 8	\$ 23	\$ 23	\$ 15
Pct 2 capital	2	2	2	
Central garage	2	161	161	159
Total Transportation	12	186	186	174
Total Expenditures	474	907	907	433
Excess (deficiency) of revenues over (under) expenditures	(347)	(877)	(877)	530
FUND BALANCE, beginning of year	877	877	877	
FUND BALANCE, end of year	\$ 530	NIL	NIL	\$ 530

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>1998 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 108	\$ 75	\$ 75	\$ 33
Bond proceeds	<u>12,225</u>			<u>12,225</u>
<b>Total Revenues</b>	<b>12,333</b>	<b>75</b>	<b>75</b>	<b>12,258</b>
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
Non-departmental	52	67	67	15
Information technologies	146	326	326	180
Records management	141	146	146	5
Facilities		<u>8</u>	<u>8</u>	<u>8</u>
<b>Total General Administration</b>	<b>339</b>	<b>547</b>	<b>547</b>	<b>208</b>
<b>Public Safety</b>				
Warrant division	10		12	2
Sheriff - services		33	21	21
Sheriff - patrol	695	697	697	2
Juvenile probation	2	16	2	
Detention center	<u>122</u>	<u>236</u>	<u>250</u>	<u>128</u>
<b>Total Public Safety</b>	<b>829</b>	<b>982</b>	<b>982</b>	<b>153</b>
<b>Public Buildings</b>				
Northwest Sub-Courthouse	66	61	66	
Confinement - Cold Springs	278	366	346	68
Criminal Court/Jail	12	139	134	122
Old Courthouse	12	109	109	97
Parking Garage - Taylor St	10		20	10
Telephone	<u>28</u>	<u>59</u>	<u>59</u>	<u>31</u>
<b>Total Public Buildings</b>	<b>406</b>	<b>734</b>	<b>734</b>	<b>328</b>
<b>Judicial</b>				
Child support		1	1	1
Restitution enforcement	<u>2</u>	<u>2</u>	<u>2</u>	
<b>Total Judicial</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>
<b>Community Services</b>				
Health department	<u>1</u>	<u>3</u>	<u>3</u>	<u>2</u>
<b>Total Community Services</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i>1998 CERTIFICATES OF OBLIGATION (cont'd)</i>				
Transportation				
Pct 1 capital	\$ 33	\$ 33	\$ 33	
Pct 2 capital	3	3	3	
Pct 3 capital	18	18	18	
Pct 4 capital	3	19	19	16
Total Transportation	<u>57</u>	<u>73</u>	<u>73</u>	<u>16</u>
Total Expenditures	<u>1,634</u>	<u>2,342</u>	<u>2,342</u>	<u>708</u>
Excess (deficiency) of revenues over (under) expenditures	10,699	(2,267)	(2,267)	12,966
FUND BALANCE (DEFICIT), beginning of year	<u>(9,958)</u>	<u>2,267</u>	<u>2,267</u>	<u>(12,225)</u>
FUND BALANCE, end of year	<u>\$ 741</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 741</u>



**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<b><u>1999 CERTIFICATES OF OBLIGATION</u></b>				
<b>REVENUES:</b>				
Investment income	\$ 46			\$ 46
Other revenue	189			189
Bond proceeds	12,000	\$ 11,155	\$ 12,000	
<b>Total Revenues</b>	<b>12,235</b>	<b>11,155</b>	<b>12,000</b>	<b>235</b>
<b>EXPENDITURES:</b>				
<b>General Administration</b>				
Non-departmental	26	1,825	70	44
Tax assessor/collector	16	116	116	100
Elections	13	17	17	4
Information technologies	3,237	3,305	3,476	239
Construction services	67	95	95	28
<b>Total General Administration</b>	<b>3,359</b>	<b>5,358</b>	<b>3,774</b>	<b>415</b>
<b>Public Safety</b>				
Sheriff administration	18	21	18	
Sheriff - services	16	16	16	
Sheriff - confinement	3		4	1
Sheriff - investigation	11	12	12	1
Constable Pct 5	20	21	21	1
Medical examiner	286	291	291	5
Juvenile probation	218	240	240	22
<b>Total Public Safety</b>	<b>572</b>	<b>601</b>	<b>602</b>	<b>30</b>
<b>Public Buildings</b>				
Chas Griffin Sub-Courthouse Annex		1,115	1,115	1,115
Mebus Southeast Sub-Courthouse	63	67	67	4
Mansfield Sub-Courthouse	633	825	825	192
Northeast Annex	27	15	36	9
Northwest Sub-Courthouse	29	18	31	2
Mansfield Boot Camp	32	95	59	27
Corrections Facility	10	11	11	1
Medical Examiner Building	37	57	58	21
Criminal court/jail	28	375	204	176
Old Courthouse	8	108	108	100

**TARRANT COUNTY, TEXAS**

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<i>1999 CERTIFICATES OF OBLIGATION (cont'd)</i>				
<b>Public Buildings (cont'd)</b>				
Justice Center	\$ 19	\$ 18	\$ 18	(1)
Criminal Justice Building	379	410	410	\$ 31
Lancaster Annex		15	13	13
Allied Nash Building	1,897		2,400	503
Telephone	22	65	65	43
Mueller Building	65		200	135
<b>Total Public Buildings</b>	<b>3,249</b>	<b>3,194</b>	<b>5,620</b>	<b>2,371</b>
<b>Judicial</b>				
297th District Court	1		1	
District attorney	246	245	246	
Jury services	20	22	22	2
<b>Total Judicial</b>	<b>267</b>	<b>267</b>	<b>269</b>	<b>2</b>
<b>Community Services</b>				
Health department	23	25	25	2
<b>Total Community Services</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>2</b>
<b>Transportation</b>				
Pct 1 capital	224	251	251	27
Pct 2 garage	36	40	40	4
Pct 2 capital	335	401	401	66
Pct 3 capital	398	424	424	26
Pct 4 capital	464	510	510	46
Central garage	56	60	60	4
Transportation	21	24	24	3
<b>Total Transportation</b>	<b>1,534</b>	<b>1,710</b>	<b>1,710</b>	<b>176</b>
<b>Total Expenditures</b>	<b>9,004</b>	<b>11,155</b>	<b>12,000</b>	<b>2,996</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,231</b>			<b>3,231</b>
<b>FUND BALANCE, beginning of year</b>				
<b>FUND BALANCE, end of year</b>	<b>\$ 3,231</b>	<b>NIL</b>	<b>NIL</b>	<b>\$ 3,231</b>

**INTERNAL SERVICE FUNDS**



**TARRANT COUNTY, TEXAS  
INTERNAL SERVICE FUNDS  
FUND DESCRIPTIONS**

**EMPLOYEE BENEFITS FUND**

This fund was established to account for Tarrant County employee benefits.

**SELF INSURANCE FUNDS**

These funds were established to account for County self-insured general liability claims including the County Clerk and District Clerk Error and Omissions funds.

**WORKERS' COMPENSATION FUND**

This fund was established to account for workers' compensation claims.

TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL INTERNAL SERVICE FUNDS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

<u>ASSETS</u>	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
Cash and investments	\$ 1,566	\$ 4,983	\$ 530	\$ 7,079
Other receivables, net of allowance for uncollectibles	42	37		79
Supplies and prepaid items	30		35	65
Restricted assets - Cash and investments	120			120
<b>TOTAL ASSETS</b>	<b>\$ 1,758</b>	<b>\$ 5,020</b>	<b>\$ 565</b>	<b>\$ 7,343</b>
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$ 1,310	\$ 25	\$ 86	\$ 1,421
Other liabilities	405	4,643	5,390	10,438
Total liabilities	1,715	4,668	5,476	11,859
Fund equity:				
Retained earnings (deficit)	(4,467)	352	(15,376)	(19,491)
Contributed capital	4,510		10,465	14,975
Total fund equity (deficit)	43	352	(4,911)	(4,516)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,758</b>	<b>\$ 5,020</b>	<b>\$ 565</b>	<b>\$ 7,343</b>

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS (DEFICIT) - ALL INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

---

	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
<b>OPERATING REVENUES:</b>				
Self insurance revenues	<u>\$ 19,333</u>	<u>\$ 32</u>	<u>\$ 1,613</u>	<u>\$ 20,978</u>
Total operating revenues	19,333	32	1,613	20,978
<b>OPERATING EXPENSES:</b>				
Personnel	30		1,621	1,651
Building and equipment		37	2	39
Self insurance claims	<u>19,972</u>	<u>644</u>	<u>456</u>	<u>21,072</u>
Total operating expenses	20,002	681	2,079	22,762
Operating income (loss)	(669)	(649)	(466)	(1,784)
<b>NONOPERATING REVENUES -</b>				
Investment income	<u>61</u>	<u>198</u>	<u>46</u>	<u>305</u>
Gain (loss) before operating transfers	(608)	(451)	(420)	(1,479)
<b>OPERATING TRANSFERS:</b>				
Operating transfers out	<u>(380)</u>			<u>(380)</u>
Net income (loss)	(988)	(451)	(420)	(1,859)
Retained earnings (deficit), beginning of year	<u>(3,479)</u>	<u>803</u>	<u>(14,956)</u>	<u>(17,632)</u>
Retained earnings (deficit), end of year	<u>\$ (4,467)</u>	<u>\$ 352</u>	<u>\$ (15,376)</u>	<u>\$ (19,491)</u>

TARRANT COUNTY, TEXASCOMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
OPERATING ACTIVITIES:				
Income (loss) from operations	\$(669)	\$(649)	\$(466)	\$(1,784)
Changes in assets and liabilities:				
Other receivables	(6)	(36)		(42)
Due from other funds		5		5
Accounts payable	415	(10)	(106)	299
Other liabilities	405	(16)	366	755
Deferred revenue	(9)	(1)		(10)
Net cash flows provided by (used in) operating activities	136	(707)	(206)	(777)
INVESTING ACTIVITIES:				
Investment income (expense),net	61	198	46	305
NONCAPITAL FINANCING ACTIVITIES:				
Change in restricted assets	1,627			1,627
Operating transfers out	(380)			(380)
Net cash flows provided by (used in) noncapital financing activities	1,247			1,247
INCREASE IN CASH AND CASH EQUIVALENTS	1,444	(509)	(160)	775
CASH AND CASH EQUIVALENTS, beginning of year	122	5,492	690	6,304
CASH AND CASH EQUIVALENTS, end of year	<u>\$1,566</u>	<u>\$4,983</u>	<u>\$530</u>	<u>\$7,079</u>



**FIDUCIARY FUNDS**



**TARRANT COUNTY, TEXAS  
FIDUCIARY FUNDS  
FUND DESCRIPTIONS**

**AGENCY**

**PAYROLL CLEARING FUND**

This fund was established to account for the routine receipts and disbursements associated with the payroll process.

**FEE OFFICE FUND**

This fund was established to account for the monies still in the custody of the several fee officers of the County that have not been remitted to the County Treasury, including "trust funds".

**EXPENDABLE TRUST**

**JUVENILE PROBATION FUNDS**

These funds were established to account for various contract funds received from the Texas Juvenile Probation Commission ("TJPC"). The TJPC contract funds have local match requirements and require separate accountability.

**HUD GRANT FUNDS**

These funds are used to account for the various grants administered by Tarrant County for funding received by the U.S. Department of Housing and Urban Development. Grant funding includes Community Development Block Grants, Emergency Shelter Grants, HOME Grant, Supportive Housing and Section 8 Housing Assistance. Separate departments administer the various programs.

**HUMAN SERVICES FUNDS**

These funds are used to account for the various grants administered by Tarrant County for monies funding welfare assistance for the economically disadvantaged residents of the County. Separate departments administer the various programs.

**WORKFORCE GRANT FUNDS**

These funds are used to account for the various grants administered by Tarrant County for monies received from the Texas Workforce Commission for job training and placement assistance programs.

**DISTRICT ATTORNEY TRUST FUNDS**

These funds are used to account for monies collected by the District Attorney which are used in the investigation of criminal activities. These monies consist primarily of fees for bad checks and forfeited monies resulting from narcotics related convictions.

**HEALTH GRANT FUNDS**

These funds are used to account for the various grants administered by Tarrant County for monies funding public health services for Tarrant County residents.

**SHERIFF TRUST FUNDS**

These funds are used to account for monies collected by activities in the Sheriff Department. These activities include fees from operation of the jail commissary which are used for the benefit of the jail inmates. Monies are also collected from forfeitures resulting from narcotics related activities.

#### CRIMINAL JUSTICE GRANT FUNDS

These funds are used to account for the various grants administered by Tarrant County for monies received from Criminal Justice Division, Office of the Governor and all other grantors. Separate departments are maintained for each of the programs.

#### MISCELLANEOUS TRUST FUNDS

These funds are used to account for monies received by Tarrant County as contributions for specified purposes.

#### DEFERRED COMPENSATION FUND

This fund was established to account for the monies held for current and former County employees pursuant to the County's Internal Revenue Code Section 457 Deferred Compensation Plan.



TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL TRUST AND AGENCY FUNDS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

<u>ASSETS</u>	<u>EXPENDABLE TRUST</u>				
	<u>Juvenile Probation</u>	<u>HUD Grants</u>	<u>Human Services</u>	<u>Workforce Grants</u>	<u>District Attorney</u>
Cash and investments	\$ 1,116	\$ 1,061	\$ 40	\$ 579	\$ 1,294
Other receivables, net of allowance for uncollectibles	154	1,332	88	3,461	
Due from other funds					20
Supplies and prepaid items		6			
Restricted assets					
<b>TOTAL ASSETS</b>	<b><u>\$ 1,270</u></b>	<b><u>\$ 2,399</u></b>	<b><u>\$ 128</u></b>	<b><u>\$ 4,040</u></b>	<b><u>\$ 1,314</u></b>
 <u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$ 536	\$ 718	\$ 2	\$ 1,122	\$ 19
Other liabilities	3	87		371	473
Due to other funds	73	539	76	2,333	
Compensated absences		24			
Deferred revenue	658	1,031	50	214	
<b>Total liabilities</b>	<b>1,270</b>	<b>2,399</b>	<b>128</b>	<b>4,040</b>	<b>492</b>
Fund balance:					
Reserved:					
For federal/state grants and programs and other activities					822
For deferred comp participants					
<b>Total fund equity</b>					<b>822</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 1,270</u></b>	<b><u>\$ 2,399</u></b>	<b><u>\$ 128</u></b>	<b><u>\$ 4,040</u></b>	<b><u>\$ 1,314</u></b>

					AGENCY		
<u>Health Grants</u>	<u>Sheriff Trust</u>	<u>Criminal Justice</u>	<u>Miscellaneous Trust</u>	<u>Deferred Compensation</u>	<u>Payroll Clearing</u>	<u>Fee Office</u>	<u>Total</u>
\$ 276	\$ 528	\$ 2,271	\$ 1,797		\$ 1,954	\$ 22,350	\$ 33,266
1,871		826	22			80,747	88,501
				\$ 1,077		49,046	20
							6
							50,123
<u>\$ 2,147</u>	<u>\$ 528</u>	<u>\$ 3,097</u>	<u>\$ 1,819</u>	<u>\$ 1,077</u>	<u>\$ 1,954</u>	<u>\$152,143</u>	<u>\$ 171,916</u>
\$ 546	\$ 2	\$ 449	\$ 178		\$ 1,936	\$ 13	\$ 5,521
		439			18	149,743	151,134
1,372		554	30			2,387	7,364
229		1,655					24
							3,837
2,147	2	3,097	208		1,954	152,143	167,880
	526		1,611				2,959
				\$ 1,077			1,077
	526		1,611	1,077			4,036
<u>\$ 2,147</u>	<u>\$ 528</u>	<u>\$ 3,097</u>	<u>\$ 1,819</u>	<u>\$ 1,077</u>	<u>\$ 1,954</u>	<u>\$152,143</u>	<u>\$ 171,916</u>

**TARRANT COUNTY, TEXAS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
ALL EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	<u>Juvenile Probation</u>	<u>HUD Grants</u>	<u>Human Services</u>	<u>Workforce Grants</u>	<u>District Attorney</u>
<b>REVENUES:</b>					
Fees of office					\$ 647
Intergovernmental	\$ 4,570	\$ 13,160	\$ 151	\$ 11,612	
Investment income	39	36	2		17
Other revenues		96		100	342
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	4,609	13,292	153	11,712	1,006
<b>EXPENDITURES:</b>					
Current:					
General government					
Public safety	5,182				
Judicial					869
Community services		9,396	199	11,692	13
Capital outlay	67	3,896		37	48
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	5,249	13,292	199	11,729	930
Excess (deficiency) of revenues over expenditures	(640)		(46)	(17)	76
<b>OTHER FINANCING SOURCES -</b>					
Operating transfer in	640		46	17	13
Operating transfer out					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	640		46	17	13
Excess (deficiency) of revenues and financing sources over expenditures and other uses					89
FUND BALANCES, beginning of year, as previously stated					733
Cumulative effect of change in accounting principle					
FUND BALANCES, beginning of year, restated	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES, end of year	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 822</u>



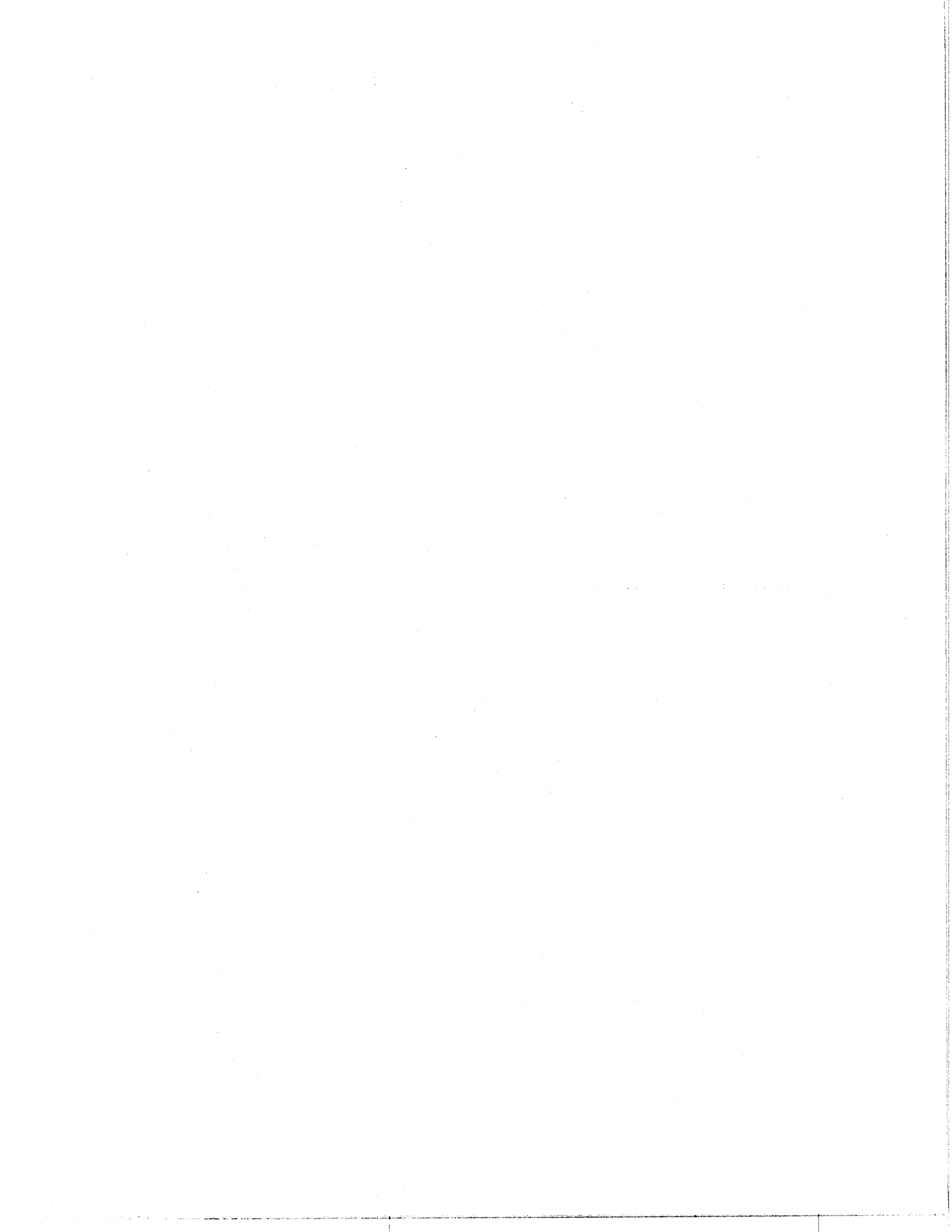
<u>Health Grants</u>	<u>Sheriff Trust</u>	<u>Criminal Justice</u>	<u>Miscellaneous Trust</u>	<u>Deferred Compensation</u>	<u>Total</u>
\$ 1,118			\$ 59		\$ 1,824
12,163		\$ 4,443	951		47,050
	\$ 27	95	76	\$ 53	345
<u>18</u>	<u>283</u>	<u>616</u>	<u>645</u>	<u>1</u>	<u>2,101</u>
13,299	310	5,154	1,731	54	51,320
			923	70	993
	263	2,246	132		7,823
		3,172	20		4,061
12,951		179	632		35,062
<u>521</u>	<u>60</u>	<u>179</u>	<u>324</u>		<u>5,132</u>
13,472	323	5,776	2,031	70	53,071
(173)	(13)	(622)	(300)	(16)	(1,751)
173		635	444		1,968
		(13)			(13)
<u>173</u>		<u>622</u>	<u>444</u>		<u>1,955</u>
	(13)		144	(16)	204
	539		1,467		2,739
				1,093	1,093
	<u>539</u>		<u>1,467</u>	<u>1,093</u>	<u>3,832</u>
<u>NIL</u>	<u>\$ 526</u>	<u>NIL</u>	<u>\$ 1,611</u>	<u>\$ 1,077</u>	<u>\$ 4,036</u>

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	<u>Balance</u> <u>October 1, 1998</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>September 30, 1999</u>
<b>PAYROLL CLEARING:</b>			
Cash and investments	<u>\$ 1,630</u>	<u>\$ 324</u>	<u>\$ 1,954</u>
Accounts payable	\$ 1,614	\$ 322	\$ 1,936
Other liabilities	<u>16</u>	<u>2</u>	<u>18</u>
	<u>\$ 1,630</u>	<u>\$ 324</u>	<u>\$ 1,954</u>
<b>FEE OFFICE:</b>			
Cash and investments	\$ 20,047	\$ 2,303	\$ 22,350
Other receivables	74,163	6,584	80,747
Restricted assets	<u>51,741</u>	<u>(2,695)</u>	<u>49,046</u>
	<u>\$145,951</u>	<u>\$ 6,192</u>	<u>\$152,143</u>
Accounts payable		\$ 13	\$13
Other liabilities	\$144,074	5,669	149,743
Due to other funds	<u>1,877</u>	<u>510</u>	<u>2,387</u>
	<u>\$145,951</u>	<u>\$ 6,192</u>	<u>\$152,143</u>
<b>TOTAL:</b>			
Cash and investments	\$ 21,677	\$ 2,627	\$ 24,304
Other receivables	74,163	6,584	80,747
Restricted assets	<u>51,741</u>	<u>(2,695)</u>	<u>49,046</u>
	<u>\$147,581</u>	<u>\$ 6,516</u>	<u>\$154,097</u>
Accounts payable	\$ 1,614	\$ 335	\$ 1,949
Other liabilities	144,090	5,671	149,761
Due to other funds	<u>1,877</u>	<u>510</u>	<u>2,387</u>
	<u>\$147,581</u>	<u>\$ 6,516</u>	<u>\$154,097</u>

**GENERAL FIXED ASSET**  
**ACCOUNT GROUP**



TARRANT COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

---

		<u>General Fixed Assets</u>	
Land and land improvements			\$ 26,368
Buildings and leasehold improvements			118,500
Equipment			<u>76,488</u>
	Total		<u>\$ 221,356</u>

		<u>Investment in General Fixed Assets From</u>	
Bonded indebtedness			
Capital Projects			\$ 187,459
Current Revenues			
General Fund		\$ 13,177	
Special Revenue Funds		14,331	
Expendable Trust Funds		6,311	
Internal Service Funds		<u>78</u>	
	Total Current Revenues		<u>33,897</u>
	Total		<u>\$ 221,356</u>

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
<b><i>General Fund</i></b>				
<b>General Government:</b>				
County Judge			\$ 1	\$ 1
Management Services			5	5
Non-departmental			28	28
Auditor			46	46
Tax Assessor			865	865
Elections			124	124
Data Services			7,829	7,829
Personnel			50	50
Purchasing			320	320
Records Management			100	100
Facilities			144	144
Carpenter Shop			31	31
Self Insurance			170	170
Group Insurance			4	4
Total General Government	<u>-</u>	<u>-</u>	<u>9,717</u>	<u>9,717</u>
<b>Buildings:</b>				
Administration Building		\$ 9		9
SW Sub-Courthouse			2	2
Griffin Sub- Courthouse		1		1
Griffin Sub-Courthouse Annex			2	2
NW Sub-Courthouse		27		27
Premier St Annex		1		1
Medical Examiner			15	15
Criminal Courts Building		171	1	172
Civil Courts Building		89		89
Criminal Justice Building		10		10
CPS Lancaster Annex		27		27
NE Sub-Courthouse		2		2
Parking Taylor St			5	5
Ajax Building		86		86
Records Storage Building		35		35
Justice Center				-
Reproduction Center			6	6
Telephone Services		166		166
Total Buildings	<u>-</u>	<u>624</u>	<u>31</u>	<u>655</u>

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
<b><i>General Fund (cont'd)</i></b>				
<b>Public Safety:</b>				
Sheriff			\$ 342	\$ 342
Constables			139	139
Medical Examiner			1,291	1,291
Community Supervision			216	216
Juvenile Probation			130	130
Pre-trial Release			1	1
Total Public Safety	-	-	2,119	2,119
<b>Judicial:</b>				
State Civil Courts			89	89
State Criminal Courts			95	95
State Family Courts			16	16
Appeals Court		\$ 71	65	136
Court Coordinator			12	12
County Civil Courts			18	18
County Criminal Courts			13	13
County Probate Courts			15	15
Justices of the Peace			23	23
District Attorney			101	101
District Clerk			322	322
County Clerk			2,819	2,819
Domestic Relations			9	9
Child Support			22	22
Family Court Services			30	30
Benbrook Group Home			5	5
Jury Services			2	2
Law Library			98	98
Total Judicial	-	71	3,754	3,825
<b>Community Services:</b>				
Health			48	48
Human Services			19	19
Child Protective Services			2	2
TX Agricultural Extension			30	30
Veterans Service			3	3
Total Community Services	-	-	102	102

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
<b><i>General Fund (cont'd)</i></b>				
Transportation:				
Precinct 1			\$ 2,588	\$ 2,588
Precinct 2			1,469	1,469
Precinct 3			2,600	2,600
Precinct 4			4,091	4,091
Central Garage			187	187
Sign Shop			(3)	(3)
Transportation			236	236
Total Transportation	-	-	11,168	11,168
Total General Fund	-	\$ 695	26,891	27,586
<b><i>Capital Project Funds</i></b>				
Capital Outlay	\$ 26,368	117,205	43,886	187,459
<b><i>Expendable Trust Funds</i></b>				
General Government			94	94
Public Safety		2	2,532	2,534
Public Buildings		11		11
Judicial			791	791
Community Services		587	2,294	2,881
Total Expendable Trust Funds	-	600	5,711	6,311
Total Fixed Assets	\$ 26,368	\$ 118,500	\$ 76,488	\$ 221,356



**TARRANT COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

<u>Function and Activity</u>	<u>10/1/98 Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>9/30/99 Balance</u>
<b><i>General Fund</i></b>				
<b>General Government:</b>				
County Judge	\$ 1			\$ 1
Management Services	5			5
Non-departmental	28			28
Auditor	46			46
Tax Assessor	763	\$ 102		865
Elections	124			124
Data Services	7,787	44	\$ (2)	7,829
Personnel	50			50
Purchasing	320			320
Records Management	100			100
Facilities	144			144
Carpenter Shop	45		(14)	31
Self Insurance	170			170
Group Insurance	4			4
Total General Government	9,587	146	(16)	9,717
<b>Buildings:</b>				
Administration Building	12	(3)		9
SW Sub-Courthouse	2			2
Griffin Sub- Courthouse	1			1
Griffin Sub-Courthouse Annex	2			2
NW Sub-Courthouse	27			27
Premier St Annex	1			1
Medical Examiner	15			15
Criminal Courts Building	172			172
Civil Courts Building	89			89
Criminal Justice Building	10			10
CPS Lancaster Annex	27			27
NE Sub-Courthouse	2			2
Parking Taylor St	5			5
Ajax Building	86			86
Records Storage Building	35			35
Reproduction Center	6			6
Telephone Services	166			166
Total Buildings	658	(3)	-	655

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

<u>Function and Activity</u>	<u>10/1/98 Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>9/30/99 Balance</u>
<b><i>General Fund (cont'd)</i></b>				
<b>Public Safety:</b>				
Sheriff	\$ 879	\$ 7	\$ (544)	\$ 342
Constables	156		(17)	139
Medical Examiner	1,303		(12)	1,291
Community Supervision	216			216
Juvenile Probation	140		(10)	130
Pre-trial Release	1			1
Total Public Safety	<u>2,695</u>	<u>7</u>	<u>(583)</u>	<u>2,119</u>
<b>Judicial:</b>				
State Civil Courts	89			89
State Criminal Courts	96		(1)	95
State Family Courts	16			16
Appeals Court	113	23		136
Court Coordinator	12			12
County Civil Courts	18			18
County Criminal Courts	14		(1)	13
County Probate Courts	15			15
Justices of the Peace	23			23
District Attorney	224		(123)	101
District Clerk	322			322
County Clerk	2,448	384	(13)	2,819
Domestic Relations	9			9
Child Support	22			22
Family Court Services	30			30
Benbrook Group Home	5			5
Jury Services	2			2
Law Library	98			98
Total Judicial	<u>3,556</u>	<u>407</u>	<u>(138)</u>	<u>3,825</u>
<b>Community Services:</b>				
Health	26	22		48
Human Services	19			19
Child Protective Services	2			2
TX Agricultural Extension	30			30
Veterans Service	3			3
Total Community Services	<u>80</u>	<u>22</u>	<u>-</u>	<u>102</u>

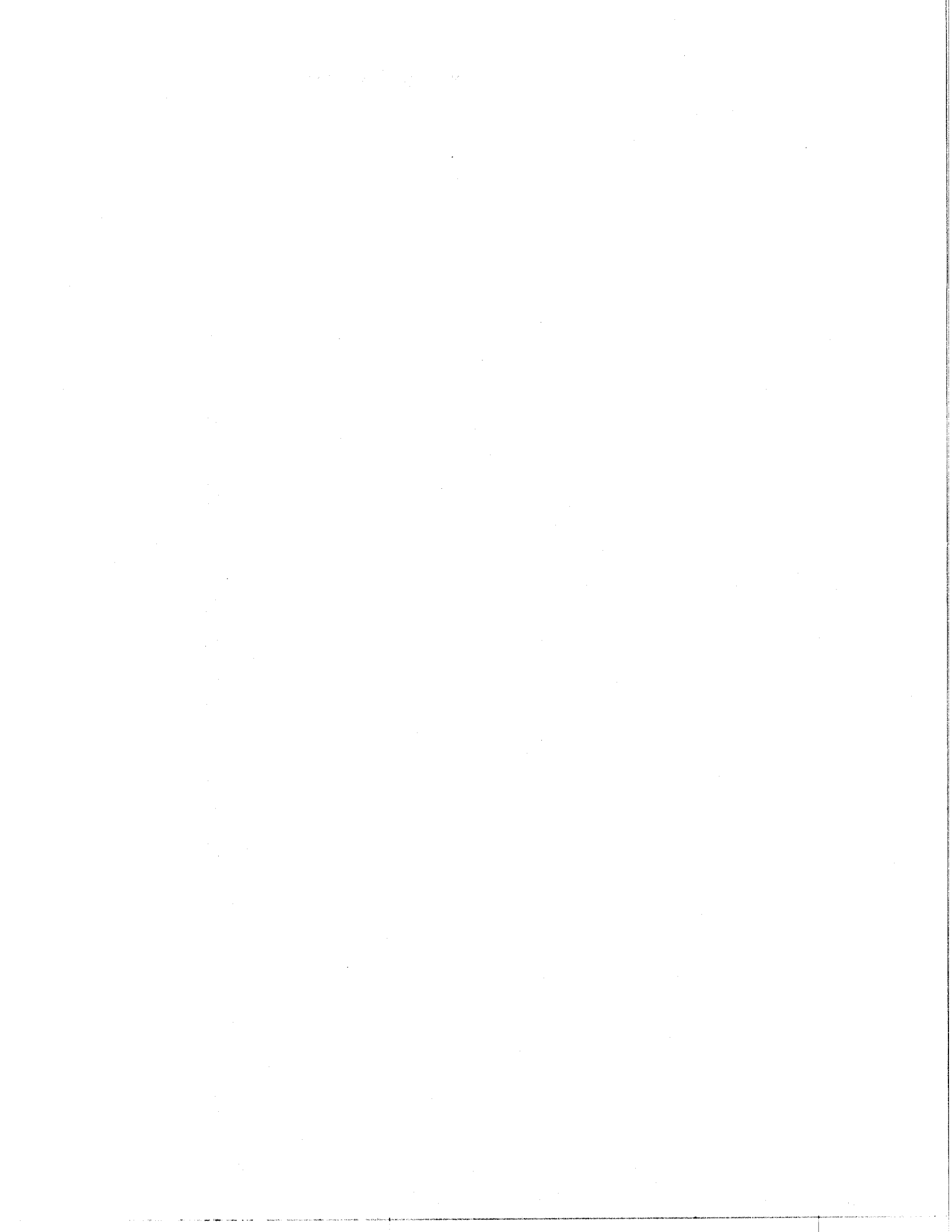
**TARRANT COUNTY, TEXAS**

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

Function and Activity	10/1/98 Balance	Additions	Disposals	9/30/99 Balance
<b><i>General Fund (cont'd)</i></b>				
Transportation:				
Precinct 1	\$ 2,872		\$ (284)	\$ 2,588
Precinct 2	1,676		(207)	1,469
Precinct 3	2,882		(282)	2,600
Precinct 4	4,321		(230)	4,091
Central Garage	187			187
Sign Shop	(3)			(3)
Transportation	273		(37)	236
Total Transportation	12,208	-	(1,040)	11,168
Total General Fund	28,784	\$ 579	(1,777)	27,586
<b><i>Capital Project Funds</i></b>				
Capital Outlay	168,186	19,273	-	187,459
<b><i>Expendable Trust Funds</i></b>				
General Government	94			94
Public Safety	2,318	216		2,534
Public Buildings	11			11
Judicial	686	105		791
Community Services	1,912	969		2,881
Total Expendable Trust Funds	5,021	1,290	-	6,311
Total Fixed Assets	\$ 201,991	\$ 21,142	\$ (1,777)	\$ 221,356



**DISCRETELY PRESENTED**  
**COMPONENT UNITS**





**TARRANT COUNTY, TEXAS**

**COMBINING BALANCE SHEET - ALL DISCRETELY PRESENTED COMPONENT UNITS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
Cash and investments	\$ 7,986	\$ 30,709	\$ 38,695
Taxes, net of allowance for uncollectibles		1,845	1,845
Other receivables, net of allowance for uncollectibles	460	23,360	23,820
Due from other governments	3,962		3,962
Due from other funds	550	78	628
Supplies and prepaid items	1,195	10,858	12,053
Restricted assets - cash and investments	1,362	2,024	3,386
Assets limited as to use		92,144	92,144
Fixed assets (net of accumulated depreciation)	12,557	119,467	132,024
Amounts available for retirement of general long-term obligations	1,362		1,362
Amount to be provided for retirement of general long-term obligations	4,622		4,622
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 34,056</b>	<b>\$280,485</b>	<b>\$ 314,541</b>
 <u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts payable	\$ 3,464	\$ 8,989	\$ 12,453
Other liabilities	1,289	28,233	29,522
Due to other funds	78	550	628
Client custodian funds payable	303		303
Obligations under capital lease	844	8,904	9,748
Current maturities of long-term debt	265	7,642	7,907
Long-term debt, net of current maturities	4,379	14,659	19,038
Compensated absences	2,670		2,670
Deferred revenue	619	2,067	2,686
Total liabilities	13,911	71,044	84,955
EQUITY AND OTHER CREDITS:			
Contributed capital		1,857	1,857
Investment in general fixed assets	12,557		12,557
Retained earnings		207,584	207,584
Fund balance:			
Reserved:			
For debt service	1,362		1,362
For long-term compensated absences	497		497
For supplies and prepaid items	1,195		1,195
Unreserved:			
Undesignated	4,534		4,534
Total equity and other credits	20,145	209,441	229,586
<b>TOTAL LIABILITIES, EQUITY AND FUND BALANCE</b>	<b>\$ 34,056</b>	<b>\$280,485</b>	<b>\$ 314,541</b>



**TARRANT COUNTY, TEXAS**

**COMBINING BALANCE SHEET - ALL DISCRETELY PRESENTED  
GOVERNMENTAL FUND TYPE COMPONENT UNITS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Tarrant County Hospital District (9/30/99)	Tarrant County MHMR (8/31/99)	Total
<b><u>ASSETS AND OTHER DEBITS</u></b>			
Cash and investments		\$ 7,986	\$ 7,986
Other receivables, net of allowance for uncollectibles		460	460
Due from other governments		3,962	3,962
Due from other funds		550	550
Supplies and prepaid items		1,195	1,195
Restricted assets - cash and investments		1,362	1,362
Fixed assets (net of accumulated depreciation)		12,557	12,557
Amounts available for retirement of general long-term obligations		1,362	1,362
Amount to be provided for retirement of general long-term obligations		4,622	4,622
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>NIL</u></b>	<b><u>\$ 34,056</u></b>	<b><u>\$ 34,056</u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b>LIABILITIES:</b>			
Accounts payable		\$ 3,464	\$ 3,464
Other liabilities		1,289	1,289
Due to other funds		78	78
Client custodian funds payable		303	303
Obligations under capital lease		844	844
Current maturities of long-term debt		265	265
Long-term debt, net of current maturities		4,379	4,379
Compensated absences		2,670	2,670
Deferred revenue		619	619
<b>Total liabilities</b>		<b>13,911</b>	<b>13,911</b>
<b>EQUITY AND OTHER CREDITS:</b>			
Investment in general fixed assets		12,557	12,557
Fund balance:			
Reserved:			
For debt service		1,362	1,362
For long-term compensated absences		497	497
For supplies and prepaid items		1,195	1,195
Unreserved:			
Undesignated		4,534	4,534
<b>Total equity and other credits</b>		<b>20,145</b>	<b>20,145</b>
<b>TOTAL LIABILITIES, EQUITY AND FUND BALANCE</b>	<b><u>NIL</u></b>	<b><u>\$ 34,056</u></b>	<b><u>\$ 34,056</u></b>

TARRANT COUNTY, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30,1999 (AMOUNTS IN THOUSANDS)**

---

	Tarrant County Hospital District (9/30/99)	Tarrant County MHMR (8/31/99)	Total
REVENUES:			
Local revenues		\$ 6,283	\$ 6,283
Intergovernmental		58,687	58,687
Investment income		732	732
		<hr/>	<hr/>
Total revenues	-	65,702	65,702
EXPENDITURES:			
Current:			
Community services		66,269	66,269
Capital outlay		1,540	1,540
Debt service:			
Principal payments		1,277	1,277
Interest and fiscal charges		323	323
		<hr/>	<hr/>
Total expenditures	-	69,409	69,409
Excess of revenues over expenditures	-	(3,707)	(3,707)
OTHER FINANCING SOURCES:			
Proceeds of capital leases		616	616
		<hr/>	<hr/>
Excess of revenues and other financing sources over expenditures	-	(3,091)	(3,091)
FUND BALANCES, beginning of year		10,741	10,741
RESIDUAL EQUITY TRANSFER OUT		(614)	(614)
PRIOR PERIOD ADJUSTMENT		552	552
		<hr/>	<hr/>
FUND BALANCES, end of year	NIL	\$ 7,588	\$ 7,588

TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL DISCRETELY PRESENTED  
PROPRIETARY FUND TYPE COMPONENT UNITS  
SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/99)	Tarrant County MHMR (8/31/99)	Total
<b>ASSETS AND OTHER DEBITS</b>			
Cash and investments	\$ 27,107	\$ 3,602	\$ 30,709
Taxes, net of allowance for uncollectibles	1,845		1,845
Other receivables, net of allowance for uncollectibles	23,360		23,360
Due from other funds		78	78
Supplies and prepaid items	10,858		10,858
Restricted assets - cash and investments	2,024		2,024
Assets limited as to use	92,144		92,144
Fixed assets (net of accumulated depreciation)	118,258	1,209	119,467
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 275,596</b>	<b>\$ 4,889</b>	<b>\$ 280,485</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 8,861	\$ 128	\$ 8,989
Other liabilities	28,233		28,233
Due to other funds		550	550
Obligations under capital lease	8,904		8,904
Current maturities of long-term debt	7,642		7,642
Long-term debt, net of current maturities	14,659		14,659
Deferred revenue	2,067		2,067
<b>Total liabilities</b>	<b>70,366</b>	<b>678</b>	<b>71,044</b>
<b>FUND EQUITY:</b>			
Contributed capital		1,857	1,857
Retained earnings	205,230	2,354	207,584
<b>Total fund equity</b>	<b>205,230</b>	<b>4,211</b>	<b>209,441</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 275,596</b>	<b>\$ 4,889</b>	<b>\$ 280,485</b>

TARRANT COUNTY, TEXAS

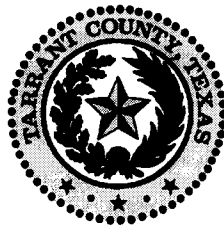
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
 RETAINED EARNINGS - ALL DISCRETELY PRESENTED PROPRIETARY  
 FUND TYPE COMPONENT UNITS  
 FOR THE YEAR ENDED SEPTEMBER 30,1999 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/99)	Tarrant County MHMR (8/31/99)	Total
<b>OPERATING REVENUES:</b>			
Net patient service revenue	\$ 90,847	\$ 651	\$ 91,498
Other revenues	9,932		9,932
<b>Total operating revenues</b>	<b>100,779</b>	<b>651</b>	<b>101,430</b>
<b>OPERATING EXPENSES:</b>			
Personnel	136,292		136,292
Materials and supplies	39,171		39,171
Building and equipment		200	200
Depreciation and amortization	13,336	291	13,627
Purchased service	47,705		47,705
Other expenses	21,834	68	21,902
<b>Total operating expenses</b>	<b>258,338</b>	<b>559</b>	<b>258,897</b>
Operating income (loss) before nonoperating revenues and expenses	(157,559)	92	(157,467)
<b>NONOPERATING REVENUES (EXPENSES):</b>			
Texas Disproportionate Share			
Program III receipts	14,174		14,174
State tobacco settlement	20,665		20,665
Ad valorem tax revenue	128,259		128,259
Investment income	7,460	170	7,630
Interest expense	(2,249)		(2,249)
Other revenues	0	18	18
<b>Total nonoperating revenues (expenses)</b>	<b>168,309</b>	<b>188</b>	<b>168,497</b>
Net income	10,750	280	11,030
Retained earnings, beginning of year	194,480	2,074	196,554
Retained earnings, end of year	<u>\$ 205,230</u>	<u>\$ 2,354</u>	<u>\$207,584</u>

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF CASH FLOWS - ALL DISCRETELY  
PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/99)	Tarrant County MHMR (8/31/99)	Total
<b>OPERATING ACTIVITIES:</b>			
Income (loss) from operations	\$(157,559)	\$ 92	\$(157,467)
Net cash provided by (used in) operating activities and nonoperating revenue:			
Depreciation & amortization	13,336	291	13,627
Changes in assets and liabilities:			
Taxes receivable	(587)		(587)
Supplies & prepaid items	1,818		1,818
Other receivables	(2,095)		(2,095)
Due from other funds		(49)	(49)
Due to other funds		499	499
Accounts payable	2,971	(1)	2,970
Deferred revenue	(228)		(228)
Other liabilities	6,242		6,242
Net cash flows provided by (used in) operating activities	(136,102)	832	(135,270)
<b>INVESTING ACTIVITIES:</b>			
Investment income (expense), net	5,211	170	5,381
Change in assets limited as to use	11,559		11,559
Net cash flows provided by (used in) investing activities	16,770	170	16,940
<b>NONCAPITAL FINANCING ACTIVITIES:</b>			
Change in restricted funds	(274)		(274)
Texas Disproportionate Share			
Program III receipts	14,174		14,174
State tobacco settlement	20,665		20,665
Ad valorem tax revenue	128,259		128,259
Net cash flows provided by noncapital financing activities	162,824		162,824
<b>CAPITAL AND RELATED FINANCING ACTIVITY:</b>			
Additions to fixed assets	(16,028)	(565)	(16,593)
Proceeds from sale of assets		27	27
Proceeds from long-term debt issuance	4,968		4,968
Payments of long-term debt	(25,258)		(25,258)
Payments of capital lease obligations	(747)		(747)
Residual equity transfer in		614	614
Net cash flows used in capital and related financing activities	(37,065)	76	(36,989)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>6,427</b>	<b>1,078</b>	<b>7,505</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b>20,680</b>	<b>2,524</b>	<b>23,204</b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b>\$ 27,107</b>	<b>\$ 3,602</b>	<b>\$ 30,709</b>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH FINANCING ACTIVITIES: Vehicles contributed from General Fixed Assets</b>			
		<b>\$ 40</b>	<b>\$ 40</b>



**STATISTICAL SECTION**





**TARRANT COUNTY, TEXAS**  
**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)**  
**LAST TEN FISCAL YEARS**  
(Amounts in thousands)  
(UNAUDITED)

<u>Year</u>	<u>General Government</u>	<u>Buildings</u>	<u>Public Safety</u>	<u>Transportation Support</u>	<u>Judicial</u>	<u>Health/ Welfare</u>	<u>Capital</u>	<u>Debt Service</u>	<u>Total</u>
1990	\$22,313	\$3,888	\$33,425	\$14,673	\$25,434	\$3,222	\$28,499	\$17,690	\$149,144
1991	24,198	5,517	36,087	11,529	27,596	3,754	15,984	24,226	148,891
1992	28,150	6,296	44,863	11,247	31,090	4,302	16,291	24,293	166,532
1993	31,276	6,898	47,592	10,053	32,019	4,459	14,240	24,592	171,129
1994	33,847	7,304	52,335	10,417	32,798	4,782	11,863	25,504	178,850
1995	27,514	7,258	55,376	11,733	40,125	5,547	21,622	25,900	195,075
1996	28,456	7,428	50,941	10,891	42,154	6,842	24,572	29,787	201,071
1997	24,159	7,807	60,441	12,921	46,302	6,762	21,094	29,616	209,102
1998	25,911	8,398	64,573	15,272	48,217	7,200	19,998	29,064	218,633
1999	31,828	8,635	69,872	17,183	52,592	7,724	22,972	31,856	242,662

(1) Includes general, special revenue, debt service, and capital projects funds.

**TARRANT COUNTY, TEXAS**  
**GENERAL GOVERNMENT REVENUES BY SOURCE (1)**  
**LAST TEN FISCAL YEARS**  
 (Amounts in thousands)  
 (UNAUDITED)

<u>Year</u>	<u>Taxes, Licenses &amp; Permits</u>	<u>Fees Of Office</u>	<u>Inter- governmental</u>	<u>Other</u>	<u>Total</u>
1990	\$79,336	\$19,501	\$9,424	\$7,924	\$116,185
1991	86,005	18,563	11,027	8,991	124,586
1992	103,276	23,333	21,027	7,483	155,119
1993	112,912	21,511	27,982	8,211	170,616
1994	113,502	23,578	45,131	10,665	192,876
1995	115,353	33,680	21,412	13,755	184,200
1996	119,902	37,666	6,514	13,691	177,773
1997	126,864	38,759	7,367	14,018	187,008
1998	134,578	41,579	9,183	14,800	200,140
1999	145,321	44,104	14,015	16,684	220,124

(1) Includes general, special revenue, debt service, and capital projects funds.

**TARRANT COUNTY, TEXAS**  
**NET TAXABLE VALUATIONS, CURRENT ROLL COLLECTIONS**  
**AND DELINQUENT TAXES**  
**LAST TEN YEARS**  
**(Amounts in thousands)**  
**(UNAUDITED)**

<u>Fiscal Year</u>	<u>Net Valuations</u>	<u>County Rate</u>	<u>Total Tax Levy</u>	<u>Current Collection Amount</u>	<u>Current Collection Percentage</u>	<u>Delinquent Taxes June 30</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
1990	\$43,722,688	0.181598	\$79,400	\$76,954	96.92%	\$2,446	3.08%
1991	42,304,000	0.196066	82,944	80,190	96.68%	2,754	3.32%
1992	43,144,703	0.233267	100,642	98,086	97.46%	2,556	2.54%
1993	41,846,766	0.271880	113,773	111,441	97.95%	2,332	2.05%
1994	41,415,993	0.271880	112,602	110,068	97.75%	2,534	2.25%
1995	41,171,680	0.271870	111,933	109,896	98.18%	2,037	1.82%
1996	44,453,802	0.266603	118,515	116,726	98.49%	1,790	1.51%
1997	47,411,876	0.264836	125,564	123,693	98.51%	1,871	1.49%
1998	49,028,368	0.264836	129,845	127,962	98.55%	1,883	1.45%
1999	54,578,360	0.264836	144,543	141,840	98.13%	2,703	1.87%

**TARRANT COUNTY, TEXAS**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**  
**(Amounts in thousands)**  
**(UNAUDITED)**

Fiscal Year	Real Property		Personal Property		Exemptions Real Property	Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value	
1990	\$41,264,535	\$44,370,468	\$6,320,630	\$6,796,376	\$3,862,477	\$43,722,688	\$51,166,844	85.45%
1991	39,726,600	42,716,774	6,908,007	7,048,987	4,330,607	42,304,000	49,765,761	85.01%
1992	40,046,974	43,061,262	7,615,586	7,771,006	4,517,857	43,144,703	50,832,268	84.88%
1993	38,301,020	41,183,892	7,998,462	8,161,696	4,452,716	41,846,766	49,345,588	84.80%
1994	37,358,629	40,170,569	8,465,346	8,638,108	4,407,982	41,415,993	48,808,677	84.85%
1995	37,453,798	40,272,901	8,529,637	8,703,711	4,811,755	41,171,680	48,976,612	84.06%
1996	39,251,082	42,205,465	9,767,610	9,966,949	4,564,890	44,453,802	52,172,414	85.21%
1997	41,715,056	44,854,899	11,021,428	11,246,355	5,324,608	47,411,876	56,101,254	84.51%
1998	44,569,464	47,924,155	11,481,681	11,716,001	7,022,776	49,028,369	59,640,156	82.21%
1999	48,530,101	52,182,904	12,300,540	12,551,571	6,252,281	54,578,360	64,734,475	84.31%

**TARRANT COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**September 30, 1999**  
**(Amounts in thousands)**  
**(UNAUDITED)**

Assessed Value of Real Property		\$ 48,530,101
Debt Limit Rate (1)		<u>0.25</u>
Amount of Debt Limit		12,132,525
Road Bonds Outstanding		<u>-</u>
Legal Debt Margin		<u>\$ 12,132,525</u>
Assessed Value of All Taxable Property		\$ 54,578,360
Debt Limit Rate (2)		<u>0.05</u>
Amount of Debt Limit		2,728,918
Total General Bonded Debt	\$ 141,075	
Less: Debt Service Fund Cash and Investments	<u>439</u>	
Total Net Bonded Debt		<u>140,636</u>
Amount of Debt Margin		<u>\$ 2,588,282</u>

(1) Texas Constitution Article 3 Section 52 (B)

(2) Vernon's Civil Statutes of the State of Texas  
Title 22 Chapter 2 Article 722

**TARRANT COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING AD VALOREM TAX RATES**  
**LAST TEN YEARS**  
(Per \$100 valuation)  
(UNAUDITED)

ENTITY	1990	1991	1992	1993	1994
Tarrant County					
Operating Fund	\$0.156886	\$0.177382	\$0.215990	\$0.210290	\$0.211850
Debt Service Fund	0.039180	0.055885	0.055890	0.061590	0.060020
Total County Funds	0.196066	0.233267	0.271880	0.271880	0.271870
Farm to market and lateral roads	0.000000	0.003462	0.000000	0.000000	0.000000
Total Tarrant County	0.196066	0.236729	0.271880	0.271880	0.271870
Tarrant County Hospital District	0.177470	0.205820	0.229100	0.242100	0.244640
Tarrant County College District	0.034720	0.038400	0.043920	0.046710	0.056510
Tarrant County Regional Water District	0.000000	0.000000	0.000000	0.000000	0.000000
Tarrant County Fresh Water Supply	0.000000	0.194000	0.194000	0.194000	0.218000
Rural Fire Prevention District	0.030000	0.030000	0.030000	0.030000	0.030000
Emergency Service District	0.000000	0.000000	0.000000	0.000000	0.000000
Total	<u>\$0.438256</u>	<u>\$0.704949</u>	<u>\$0.768900</u>	<u>\$0.784690</u>	<u>\$0.821020</u>

TABLE VI

<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
\$0.202045	\$0.205246	\$0.209062	\$0.208638	\$0.212890
<u>0.064558</u>	<u>0.059590</u>	<u>0.055774</u>	<u>0.056198</u>	<u>0.051946</u>
0.266603	0.264836	0.264836	0.264836	0.264836
<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>
0.266603	0.264836	0.264836	0.264836	0.264836
0.239840	0.234070	0.234070	0.234070	0.234070
0.055460	0.057720	0.057690	0.106410	0.106410
0.000000	0.020000	0.019823	0.019823	0.019823
0.218000	0.218000	0.218000	0.218000	0.218000
0.030000	0.000000	0.000000	0.000000	0.000000
0.000000	0.030000	0.050000	0.080000	0.080000
<u><u>\$0.809903</u></u>	<u><u>\$0.824626</u></u>	<u><u>\$0.844419</u></u>	<u><u>\$0.923139</u></u>	<u><u>\$0.923139</u></u>

**TARRANT COUNTY, TEXAS**  
**RATIO OF GENERAL BONDED DEBT**  
**TO ASSESSED VALUES AND BONDED DEBT PER CAPITA**  
**LAST TEN YEARS**  
(Amounts in thousands, except per capita)  
(UNAUDITED)

<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Net Assessed Values</u>	<u>General Bonded Debt</u>	<u>Less: Debt Service Cash and Investments</u>	<u>Net Bonded Debt</u>	<u>Ratio To Assessed Values</u>	<u>Net General Bonded Debt Per Capita</u>
1990	1,170	\$ 43,722,688	\$ 146,355	\$ 6,480	\$ 139,875	0.32%	\$119.55
1991	1,177	42,304,000	144,805	602	144,203	0.34%	122.52
1992	1,188	43,144,703	149,745	982	148,763	0.34%	125.22
1993	1,202	41,846,766	154,780	487	154,293	0.37%	128.36
1994	1,235	41,415,993	156,415	905	155,510	0.38%	125.92
1995	1,250	41,171,680	159,175	1,178	157,997	0.38%	126.40
1996	1,280	44,453,802	149,355	875	148,480	0.33%	116.00
1997	1,299	47,411,876	126,860	400	126,460	0.27%	97.35
1998	1,310	49,028,369	122,620	419	122,201	0.25%	93.28
1999	1,337	54,578,360	141,075	439	140,636	0.26%	105.19



**TARRANT COUNTY, TEXAS**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL**  
**BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
 (Amounts in thousands)  
 (UNAUDITED)

<u>Year</u>	<u>Principal</u>	<u>Interest and Other Expenditures</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures</u>	<u>Ratio</u>
1990	\$9,955	\$7,735	\$17,690	\$149,144	11.86%
1991	12,450	11,776	24,226	148,891	16.27%
1992	13,810	10,483	24,293	166,532	14.59%
1993	13,815	10,777	24,592	171,129	14.37%
1994	15,890	9,614	25,504	178,850	14.26%
1995	17,940	7,961	25,901	195,075	13.28%
1996	22,220	7,567	29,787	201,071	14.81%
1997	22,495	7,121	29,616	209,102	14.16%
1998	22,340	6,724	29,064	218,633	13.29%
1999	25,770	6,086	31,856	242,662	13.13%

**TARRANT COUNTY, TEXAS**  
**ESTIMATED CONSOLIDATED OVERLAPPING DEBT**  
**September 30, 1999**  
(Amounts in thousands)  
(UNAUDITED)

TABLE IX

<u>Taxing Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Estimated Percentage Applicable</u>	<u>Overlapping Funded Debt 9/1/99</u>
Tarrant County	\$166,845	100.00%	<u>\$166,845</u>
<b>Special Districts:</b>			
Tarrant County Fresh Water Supply District #1	2,440	100.00%	2,440
Tarrant County Hospital District	41,050	100.00%	41,050
Tarrant County College District	96,350	100.00%	96,350
Tarrant County Municipal Utility District #1	1,940	100.00%	1,940
<b>County Line Special District:</b>			
Trophy Club Municipal Utility District #1	6,650	0.53%	35
Total Special Districts			<u>141,815</u>
<b>Cities:</b>			
Arlington	278,185	100.00%	278,185
Bedford	60,135	100.00%	60,135
Benbrook	7,121	100.00%	7,121
Colleyville	13,650	100.00%	13,650
Crowley	5,975	100.00%	5,975
Dalworthington Gardens	1,484	100.00%	1,484
Eules	26,532	100.00%	26,532
Everman	2,335	100.00%	2,335
Forest Hill	4,513	100.00%	4,513
Fort Worth	259,455	99.69%	258,651
Haltom City	13,375	100.00%	13,375
Haslet	49	100.00%	49
Hurst	8,932	100.00%	8,932
Keller	41,657	100.00%	41,657
Kennedale	5,550	100.00%	5,550
North Richland Hills	52,670	100.00%	52,670
Pantego	1,375	100.00%	1,375
Richland Hills	4,580	100.00%	4,580
Saginaw	11,845	100.00%	11,845
Watauga	20,230	100.00%	20,230
Westover Hills	635	100.00%	635
White Settlement	6,030	100.00%	6,030
Total Cities			<u>\$825,509</u>

**TARRANT COUNTY, TEXAS**  
**ESTIMATED CONSOLIDATED OVERLAPPING DEBT**

TABLE IX

September 30, 1999

(Amounts in thousands)

(UNAUDITED)

<u>Taxing Jurisdiction (cont'd)</u>	<u>Total Funded Debt</u>	<u>Estimated Percentage Applicable</u>	<u>Overlapping Funded Debt 9/1/99</u>
<b>County Line Cities:</b>			
Azle	\$9,990	78.94%	\$7,886
Burleson	12,690	9.26%	1,175
Grand Prairie	77,804	45.24%	35,199
Grapevine	97,247	99.64%	96,897
Mansfield	46,365	77.52%	35,942
Southlake	49,542	99.16%	49,126
Total County Line Cities			<u>226,225</u>
<b>School Districts:</b>			
Arlington Independent School District	536,508	100.00%	536,508
Birdville Independent School District	150,230	100.00%	150,230
Carroll Independent School District	2,660	100.00%	2,660
Castleberry Independent School District	15,325	100.00%	15,325
Eagle Mountain Saginaw Independent School District	24,325	100.00%	24,325
Everman Independent School District	4,615	100.00%	4,615
Fort Worth Independent School District	56,225	100.00%	56,225
Hurst Euless Bedford Independent School District	254,623	100.00%	254,623
Keller Independent School District	228,224	100.00%	228,224
Kennedale Independent School District	18,470	100.00%	18,470
Lake Worth Independent School District	15,402	100.00%	15,402
White Settlement Independent School District	18,262	100.00%	18,262
Total School Districts			<u>1,324,869</u>
<b>County Line School Districts:</b>			
Aledo Independent School District	40,029	3.49%	1,397
Azle Independent School District	38,560	63.04%	24,308
Burleson Independent School District	35,422	25.81%	9,142
Crowley Independent School District	84,968	96.15%	81,697
Godley Independent School District	9,950	9.52%	947
Grapevine Colleyville Independent School District	265,032	98.99%	262,355
Mansfield Independent School District	90,656	82.26%	74,574
Northwest Independent School District	44,029	22.46%	9,889
Total County Line School Districts			<u>464,309</u>
<b>Total Direct and Overlapping Funded Debt</b>			<u><u>\$3,149,572</u></u>

**TARRANT COUNTY, TEXAS  
CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>Year</u>	<u>Residential Construction</u>		<u>Bank Deposits (in thousands)</u>
	<u>Number of Permits</u>	<u>Value</u>	
1989	4,851	\$120,700	\$17,168,678
1990	4,894	179,800	4,712,589
1991	5,014	153,200	4,894,106
1992	5,085	152,700	9,008,347
1993	5,987	160,100	9,414,753
1994	7,371	158,900	8,978,708
1995	8,866	164,000	9,208,261
1996	9,486	169,900	9,308,194
1997	10,077	178,400	11,145,738
1998	13,458	176,500	11,655,668

Source: U.S. Bureau of Census and FDIC.

**TARRANT COUNTY, TEXAS**  
**TEN LARGEST TAXPAYERS**  
(Amounts in thousands)  
(UNAUDITED)

<u>Taxpayer</u>	<u>Nature of Property</u>	<u>1998/1999 Taxable Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>
American Airlines	Terminals & Facilities	\$766,540	1.40%
Texas Utilities Electric	Electric Utility	601,032	1.10%
Southwestern Bell & Mobile	Telephone Utility	551,939	1.01%
Textron, Inc.	Helicopter Manufacturing Facility	234,948	0.43%
Albertson, Inc.	Retail & Distributing Facility	210,654	0.39%
Delta Airlines, Inc.	Terminals & Facilities	187,362	0.34%
Tandy Corporation	Electronics Retail & Distribution	179,242	0.33%
Alcon Laboratories Inc.	Pharmaceuticals	156,191	0.29%
Grapevine Mills Ltd. Partnership	Retail Facility	148,372	0.27%
Simmons Airlines, Inc.	Terminals & Facilities	144,271	0.26%
		<u>\$3,180,551</u>	<u>5.82%</u>

# TARRANT COUNTY, TEXAS

TABLE XII

---

## GENERAL INFORMATION

---

Date of incorporation.....	1849
County seat	
Birdville.....	1849-1856
Fort Worth.....	1856-present
Area - square miles.....	.868
Governing body	
County Judge.....	1
Commissioners.....	4
Elected officials.....	.66
Non-elected employees.....	3,798

---

## POPULATION

---

1920 Census	153,000
1930 Census	163,000
1940 Census	256,000
1950 Census	361,000
1960 Census	538,000
1970 Census	716,000
1980 Census	861,000
1990 Census	1,170,000
1991 Estimated	1,177,000
1992 Estimated	1,188,000
1993 Estimated	1,202,000
1994 Estimated	1,235,000
1995 Estimated	1,250,000
1996 Estimated	1,280,000
1997 Estimated	1,299,000
1998 Estimated	1,310,000
1999 Estimated	1,337,000

Source: North Central Texas Council of Governments

# TARRANT COUNTY, TEXAS

TABLE XII

## POPULATION DISTRIBUTION

	<u>17 - UNDER</u>	<u>18 - 24</u>	<u>25 - 34</u>	<u>35 - 49</u>	<u>50 - OVER</u>
1989	26.0%	11.0%	19.0%	22.0%	22.0%
1990	24.8	11.9	18.1	18.4	26.8
1991	27.5	10.5	20.4	21.9	19.7
1992	27.7	10.1	19.7	22.6	19.9
1993	28.0	9.8	19.0	23.0	20.1
1994	28.3	9.6	18.3	23.5	20.4
1995	28.4	9.4	17.5	24.0	20.6
1996	28.6	9.2	16.9	24.5	20.8
1997	28.7	9.3	16.1	24.7	21.2
1998	28.7	9.4	15.3	24.9	21.6

Sources: U.S. Bureau of Census and Texas State Data Center

## NUMBER OF EMPLOYEES IN MAJOR WORK FORCE SECTORS (ooo's omitted)

	<u>Const.</u>	<u>Mfg.</u>	<u>Public Utilities</u>	<u>Wholesale/ Retail</u>	<u>Service</u>	<u>Gov't/ Education</u>	<u>Total</u>
1989	20	119	28	134	128	63	492
1990	21	118	53	141	138	66	537
1991	20	110	56	139	144	68	537
1992	20	98	57	140	150	72	537
1993	22	102	58	145	157	74	558
1994	23	103	54	152	164	75	571
1995	26	104	56	154	170	77	587
1996	30	105	56	158	181	78	608
1997	32	108	59	168	197	81	645
1998	36	109	64	170	204	84	667

Sources: Texas Employment Commission and State Comptroller of Public Accounts

# TARRANT COUNTY, TEXAS

TABLE XII

## TEN LARGEST EMPLOYERS<sup>(1)</sup>

	NUMBER OF EMPLOYEES				
	1998	1997	1996	1995	1994
AMRCorp./American Airlines	30,000	30,000	28,000	31,400	24,000
Lockheed Fort Worth Division	10,000	11,000	11,600	14,000	18,000
Fort Worth Independent School District	9,500	8,000	8,000	8,000	8,000
Arlington Independent School District	6,300	6,300	5,600	4,900	4,600
Bell Helicopter-Textron	6,200	6,400	6,200	6,200	6,000
Texas Health Resources	6,000	7,400	n/a	n/a	n/a
City of Fort Worth	5,200	5,200	5,100	4,800	4,800
Harris Hospital	5,100	5,100	5,300	5,000	6,100
Delta Airlines, Inc.	5,000	5,900	5,900	6,000	6,800
Tandy Corporation	4,500	5,400	5,100	4,800	4,900

## UNEMPLOYMENT AND HOUSEHOLD BUYING POWER<sup>(1)</sup>

	Unemployment Rate	Effective Buying Income Per Household
1989	5.0%	\$20,024
1990	5.4	20,908
1991	6.5	20,197
1992	6.8	21,504
1993	6.3	23,125
1994	5.5	24,636
1995	4.9	23,297
1996	3.9	21,934
1997	3.6	23,071
1998	3.3	24,748

## TRANSPORTATION<sup>(1)</sup>

Dallas-Fort Worth International Airport	
Opened	1974
Longest Runway	13,400 feet
Scheduled Airlines	29
Passengers Arriving/Departing	60,000,000
Meacham International Airport	
Opened	1925
Longest Runway	7,500 feet
Scheduled Airline	none
Fort Worth Alliance Airport	
Opened	1989
Longest Runway	9,600 feet
Scheduled Airlines (cargo only)	26
Trucking Services	500
Railroad Services	6

(1)Source: The "1997 Book of Lists" by the Business Press, individual firms and Fort Worth Chamber of Commerce.



# TARRANT COUNTY, TEXAS

---

## EDUCATION

---

The Fort Worth Independent School District serves as the largest single school district in Tarrant County. The 105 schools in the district operate on the 5-3-4 plan in which the elementary schools (67) teach grades 1-5; middle schools (24), grades 6-8; and senior high schools (14), grades 9-12. The Fort Worth School District employs approximately 4,300 classroom teachers to instruct the 74,000 students. Special education programs are provided for the blind, handicapped, mentally retarded, brain injured, emotionally disturbed and those who require speech and hearing therapy in 8 special schools. Vocational training is provided at the secondary level for the educable mentally retarded. Bilingual programs are also offered at the primary and secondary level. There are over 50 private and parochial institutions in the primary and secondary education area with a combined enrollment of approximately 7,300 students.

### TARRANT COUNTY PUBLIC SCHOOL ENROLLMENT

1989	202,000
1990	207,000
1991	214,000
1992	219,000
1993	224,000
1994	229,000
1995	236,000
1996	244,000
1997	250,000
1998	256,000

Tarrant County has eight college and university campuses with an enrollment of more than 63,000 students in both undergraduate and graduate programs.

	<u>Spring 1999 Enrollment</u>	<u>Type of Institution/ Year Founded</u>	<u>Type of Degrees Available</u>
Tarrant County College *	25,475	Community college/1965	Associate's and certificates of completion
University of Texas at Arlington	17,880	State/1895	Bachelor's, master's, and doctorate
Texas Christian University	6,816	Private/1873	Bachelor's, master's, doctorate, and professional
Southwestern Baptist Theological Seminary	3,098	Theological Seminary/ 1908	Master's, doctorate
Texas Wesleyan University	2,703	Private/1890	Bachelor's, master's, JD

\*Includes Northeast, Northwest, South and Southeast campuses.

Source: Texas Education Agency

