

TARRANT COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended September 30, 2000

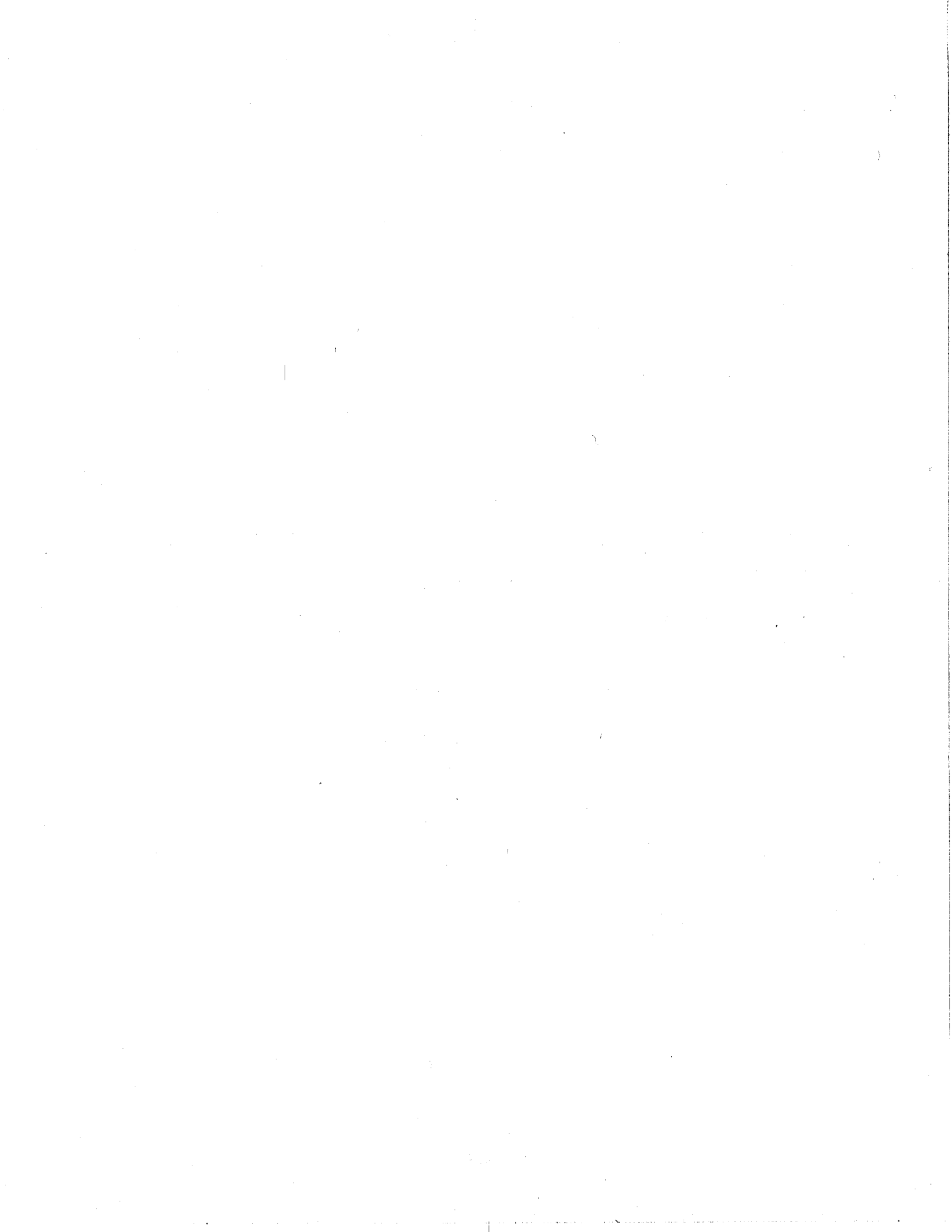


TARRANT COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2000

Prepared By
County Auditor's Office

S. Renee Tidwell, CPA
County Auditor



**TARRANT COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED SEPTEMBER 30, 2000
 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	xiv

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:	
Texas County and District Retirement System Trend Data	53
Combining, Individual Fund and Account Group Statements, and Schedules:	
General Fund	
Schedule of Revenues and Expenditures - Budget and Actual	55
Special Revenue Funds	
Fund Descriptions	59
Combining Balance Sheet	60
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	62
Schedule of Revenues and Expenditures - Budget and Actual	64

TARRANT COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2000
TABLE OF CONTENTS

FINANCIAL SECTION (cont'd)

Capital Project Funds	
Fund Descriptions	73
Combining Balance Sheet	76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	78
Schedule of Revenues and Expenditures - Budget and Actual	80
Internal Service Funds	
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
Fiduciary Funds	
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
General Fixed Asset Account Group	
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
Component Units	
Combining Balance Sheet - All Discretely Presented Component Units	117
Combining Balance Sheet - All Discretely Presented Governmental Fund Type Component Units	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - All Discretely Presented Governmental Fund Type Component Units	119
Combining Balance Sheet - All Discretely Presented Proprietary Fund Type Component Units	120
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Discretely Presented Proprietary Fund Type Component Units	121

**TARRANT COUNTY, TEXAS
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED SEPTEMBER 30, 2000
 TABLE OF CONTENTS**

FINANCIAL SECTION (cont'd)

Combining Statement of Cash Flows - All Discretely Presented Proprietary Fund Type Component Units	122
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STATISTICAL SECTION

	<u>Table</u>	<u>Page(s)</u>
General Government Expenditures by Function	I	123
General Government Revenues by Source	II	124
Net Taxable Valuations, Current Roll Collections and Delinquent Taxes	III	125
Assessed and Estimated Actual Value of Taxable Property	IV	126
Schedule of Legal Debt Margin	V	127
Direct and Overlapping Ad Valorem Tax Rates	VI	128
Ratio of General Bonded Debt to Assessed Values and Bonded Debt per Capita	VII	130
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Government Expenditures	VIII	131
Estimated Consolidated Overlapping Debt	IX	132
Construction and Bank Deposits	X	134
Ten Largest Taxpayers	XI	135
Miscellaneous Statistics	XII	136

INTRODUCTORY SECTION



**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
Donald Cosby
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
Debra Lehrmann
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
Daryl Coffey
Brent Carr
Phillip Sorrells
Brent Keis
Steve Wallace
Vincent G. Sprinkle
Steve King
Patrick 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	Justice of the Peace, Precinct 1
Linda Bierman-Davis	Justice of the Peace, Precinct 2
Sanford W. Prindle	Justice of the Peace, Precinct 3
Jacquelyn Wright	Justice of the Peace, Precinct 4
Manuel T. Valdez	Justice of the Peace, Precinct 5
Richard G. Ritchie	Justice of the Peace, Precinct 6
Roy Kurban	Justice of the Peace, Precinct 7
Ernest Thompson	Justice of the Peace, Precinct 8

Law Enforcement:

David Williams	Sheriff
Tim Curry	Criminal District Attorney
Carey Don Cockerell*	Chief Juvenile Probation Officer
Donald Smith*	Community Supervision & Corrections Director
Jerry Crowder	Constable, Precinct 1
David Harris	Constable, Precinct 2
Zane Hilger	Constable, Precinct 3
Jack Allen	Constable, Precinct 4
Jim Palmer	Constable, Precinct 5
Joseph Kubes	Constable, Precinct 6
Michael Honeycutt	Constable, Precinct 7
Chester Lockett	Constable, Precinct 8
Norris Branham*	Domestic Relations Director

Financial, Tax & Purchasing Officials:

S. Renee Tidwell*	County Auditor
June Garrison	Tax Assessor-Collector
Jack Beacham*	Purchasing Agent
Debbie Schneider*	Budget and Risk Management Director
Jim Schander*	Information Technologies Director

Recording Officials:

Tom Wilder	District Clerk
Suzanne Henderson	County Clerk

Other:

G. K. Maenius*	County Administrator
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*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

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RONALD D. BERTEL, CPA
FIRST ASSISTANT COUNTY AUDITOR
rbertel@tarrantcounty.com

December 22, 2000

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, 2000 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

Tarrant County saw unprecedented growth in population, jobs and property values during fiscal year 2000, ending the decade as one of the fastest growing counties in the nation. In Texas, only Harris County added more people between 1990 and 1999, according to the U.S. Census, and only 10 other counties in the entire country added more people. With a population increase of 212,000 between April 1, 1990 and July 1, 1999, Tarrant County's 18.1 percent growth rate was surpassed only by El Paso and Travis Counties, among Texas' urban counties.

New jobs have sparked the increase in population, according to a study by the North Central Texas Council of Governments, with the region generating about 100,000 new jobs in 1998, approximately 90,000 in 1999 and 102,000 in 2000.

The growing demand to live and work in Tarrant County has also driven property values to record highs. The Tarrant Appraisal District recorded that more than half the county's cities and school districts registered double-digit gains in property values. Countywide, housing and commercial property values showed an overall net increase of 11.5 percent, increasing by \$6.9 billion to a total of \$66.3 billion. New construction added \$2.8 billion -- \$400 million more than last year.

The County's strong, diversified economy caught the attention of the nation's largest investment agencies. As a result, both Moody's Investor Services and Standard and Poor's awarded the County their highest bond ratings. The ratings will allow Tarrant County to pay a lower interest rate for capital debt issued on General Obligation Bonds, as well as Certificates of Obligation. Dallas County is the only other Texas county given these coveted ratings by both services.

In granting its *AAA* rating, Standard & Poor's cited the County's ability to "manage through" the realignment of Carswell Air Force Base and the recession of the early to mid-1990s. "Over the past 20 years, the county's economy has evolved from a traditional blue-collar, defense-related service area into a diversified, very broad and thriving economic partner in the North Central Texas region," it said.

Moody's report supporting its *Aaa* rating said that the company "believes the economic foundation of Tarrant County will continue to provide considerable insulation against general economic uncertainty and industry-specific downturns."

Both agencies complimented the financial management practices of the Tarrant County Commissioners Court. Tarrant County has one of the lowest operating expenditures, lowest tax rates, lowest debt levels and lowest ratios of employees per capita of all Texas urban counties.

The new ratings came just prior to the County's sale of \$79.7 million in bonds to fund the construction of a family and civil law center and a public health facility. The design for both projects was initiated in fiscal year 2000, with completion dates expected in 2004.

The Tarrant County Commissioners Court took steps to continue the decade-long prosperity by approving several tax incentive programs aimed at retaining existing jobs and encouraging the development of new ones. With these incentives, local companies such as General Motors, Prologis/Mackie, Bell Helicopter Textron and Mattel are expanding their local operations and facilities.

General Motors automobile assembly plant will invest an estimated \$555 million in real estate and personal property improvements to retool its plant for the manufacturing of a new truck line. GM supplier, Prologis/Mackie, is adding a new 492,000-square-foot, \$22 million facility in order to keep up with the GM plant's demand for parts. The retooling of the GM plant is expected to add 500 new jobs, while the expansion of Prologis/Mackie is expected to generate about 80 to 100. Toy manufacturer Mattel will build a new \$21.7 million distribution center in north Tarrant County, consolidating centers currently in place in both Dallas and Tarrant counties. Bell Helicopter Textron will be investing over \$100 million in facility expansion, new equipment and machinery at its Tarrant County locations and adding more than 500 jobs with the production of its tiltrotor aircraft.

MAJOR INITIATIVES

Expanding industry, new jobs and population growth also mean greater demand for County services. To fulfill its pledge to make County services convenient to all citizens, Tarrant County opened its sixth subcourthouse in Mansfield, in the southeastern part of the county, while construction neared completion on a seventh subcourthouse in northeast Tarrant County. The new 30,000 square foot Mansfield facility provides offices for the Precinct 2 Commissioner, Tax Assessor Collector, the County Clerk, a Justice-of-the-Peace, a Constable and the Juvenile Probation Department. The subcourthouse is the first building to open in a joint City/County governmental complex. Other buildings planned at the 15-acre site include the Mansfield City Hall, library and recreation center. The County's seventh subcourthouse is expected to open in Southlake in fiscal year 2001.

Demand for County services can come unexpectedly, as it did on March 28, 2000, when tornadoes and severe thunderstorms ripped through Tarrant County, killing five people and causing an estimated \$450 million in damage to public and private property. Tornadoes severely damaged Fort Worth's popular downtown area, as well as large residential/commercial areas in south Arlington, Grand Prairie, smaller cities and unincorporated areas in Tarrant County. Tarrant County crews assisted the City of Fort Worth in cleaning up tons of glass and debris from downtown streets, and aided the City of Arlington in debris removal. More than 150 sheriff's deputies assisted in keeping pedestrians and cars from hazardous areas throughout the County. The Tarrant County Public Health Department provided health services, including tetanus vaccinations for the citizens and workers involved in the cleanup process, as well as public health assessments and epidemiology services. The County and District Clerk's Office also allowed attorneys who lost important papers in the storm to reproduce their documents free of charge. Due to the magnitude of damage countywide, County Judge Tom Vandergriff requested and received a disaster declaration from the President of the United States.

Many officials attributed the fast and efficient response to the storm's damage to planning for a disaster that didn't happen—the much-touted Y2K bug. Tarrant County spent \$4.3 million in capital and countless man-hours upgrading computers, rewriting software and replacing hardware in preparation for Y2K. As elsewhere, the first day of 2000 in Tarrant County passed trouble-free.

In order to be better prepared for future weather disasters, Tarrant County organized an effort to establish a countywide emergency warning system of sirens. This idea, developed at a Countywide meeting of fire chiefs and emergency management personnel from local governments in May 2000, evolved from the realization that not all cities in the county have emergency warning sirens and those that do have many which do not work properly. Under the current proposal, Tarrant County's 9-1-1 District will oversee a countywide emergency warning system. Each city would retain the responsibility of sounding their respective systems, but would benefit from bulk purchasing and a countywide maintenance contract. This proposal must still be approved by the state legislature.

A strong economy, record growth and triumph in the face of disaster – the year 2000 brought all of these, while providing Tarrant County the opportunity to forge new partnerships with local businesses and governments, and continue its role in fostering cooperative ventures that provide effective and efficient government services for the residents of Tarrant County.

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.

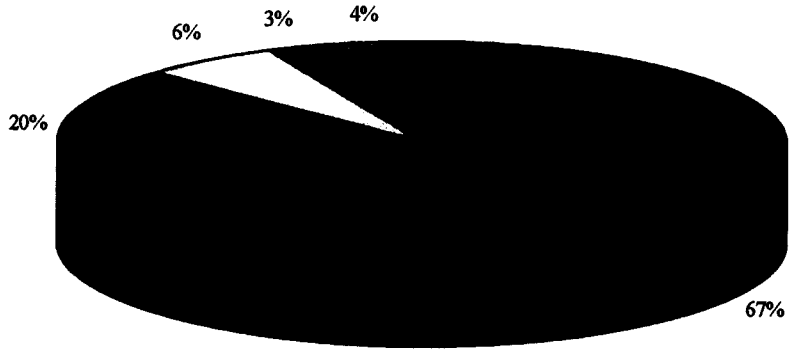
The Commissioners Court must adopt an annual operating budget by a majority vote of the Commissioners Court before September 30. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations. Annual appropriated budgets are legally adopted for the 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

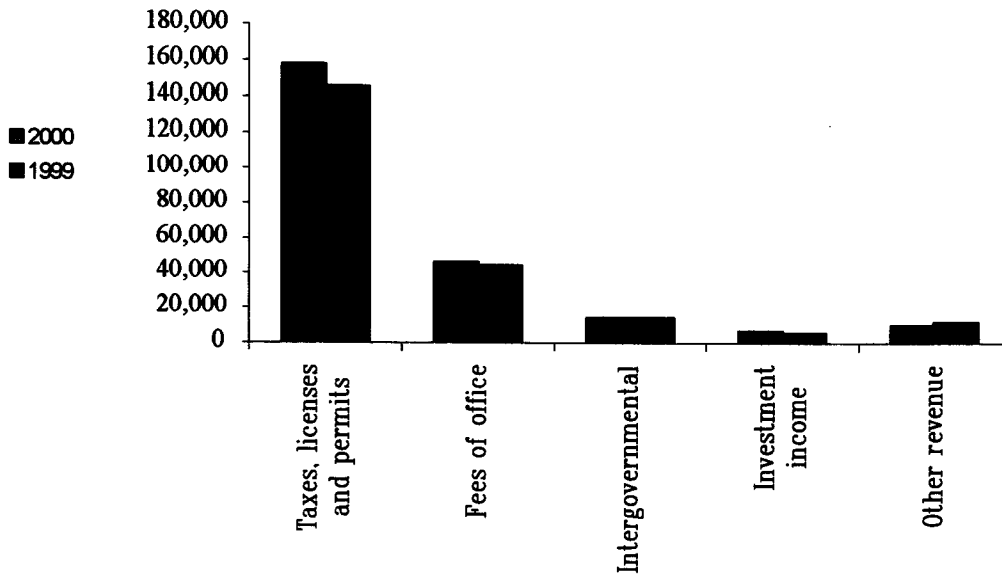
General governmental functions include activities accounted for in the General Fund, Special Revenue Funds, Debt Service, and Capital Projects Funds. The primary sources of revenue are ad valorem taxes, fees for services, and intergovernmental revenues. Total revenues for the fiscal year ended September 30, 2000 were \$234,401,000. General governmental revenues increased by \$14,277,000 or 6.5% from last year. The increase in taxes is due to an increase in the value of taxable property. Revenues from fees of office increased primarily from the number of vehicle license tags issued. Investment income increased due to the increased cash balance from the bond sale. The decrease in other revenue is due to the unusual large increase in bond forfeitures and abandoned property in 1999.

General Government Revenues by Source

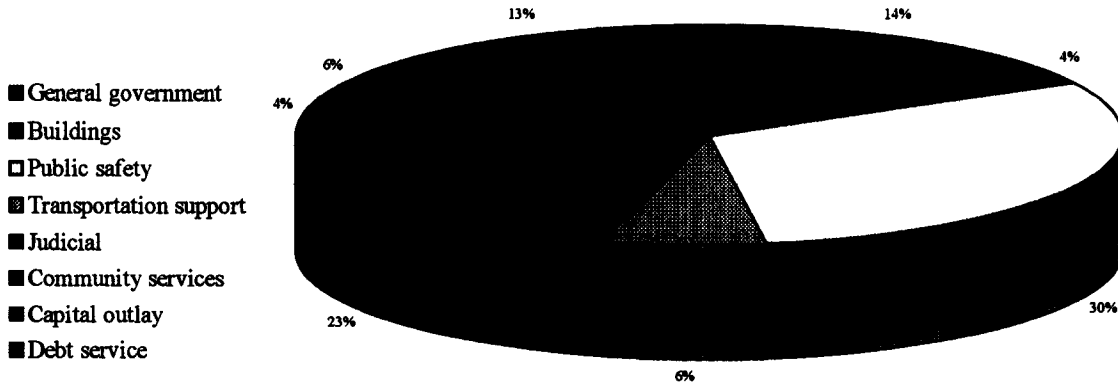
- Taxes, licenses and permits
- Fees of office
- Intergovernmental
- Investment income
- Other revenue



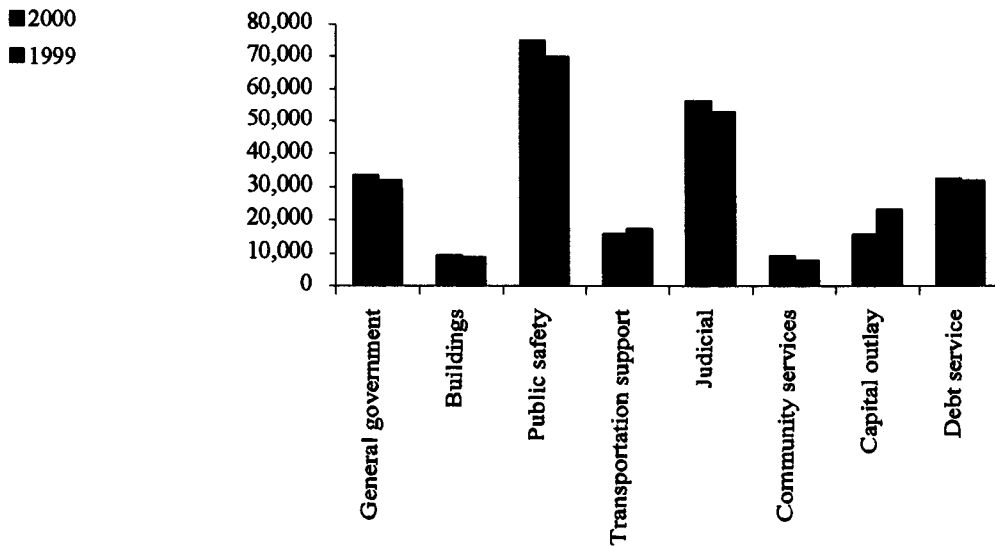
Revenue Sources (<u>dollar amounts in thousands</u>)	<u>2000</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	<u>1999</u> <u>Amount</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Taxes, licenses and permits	\$ 157,734	67.29%	\$ 145,321	\$ 12,413	8.54 %
Fees of office	46,159	19.69%	44,104	2,055	4.66 %
Intergovernmental	14,113	6.02%	14,015	98	0.70 %
Investment income	6,600	2.82%	5,277	1,323	25.07 %
Other revenue	9,795	4.18%	11,407	(1,612)	(14.13)%
Total	\$ 234,401	100.00%	\$ 220,124	\$ 14,277	6.49 %



General Government Expenditures by Function



Expenditures by Function (dollar amounts in thousands)	2000 Amount	Percent of Total	1999 Amount	Increase (Decrease)	Percent Change
General government	\$ 33,376	13.55%	\$ 31,828	\$ 1,548	4.86 %
Buildings	9,293	3.77%	8,635	658	7.62 %
Public safety	74,797	30.37%	69,872	4,925	7.05 %
Transportation support	15,631	6.35%	17,183	(1,552)	(9.03)%
Judicial	56,220	22.83%	52,592	3,628	6.90 %
Community services	8,984	3.65%	7,724	1,260	16.31 %
Capital outlay	15,546	6.31%	22,972	(7,426)	(32.33)%
Debt service	32,431	13.17%	31,856	575	1.80 %
Total	\$ 246,278	100.00%	\$ 242,662	\$ 3,616	1.49 %



There was only a 1.49% or \$3.6 million increase in total general governmental expenditures from last year. The primary increases were for increased salaries in the general government, public safety, and judicial. These increases were offset by a decrease in transportation support and capital outlay. The decrease in transportation was due to the large purchase of right of way in 1999. 1999 also included several construction projects, the expansion of the Juvenile Detention Center and a new sub-courthouse in Mansfield; the conclusion of these projects created the decrease in 2000.

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 \$29,469,000 was \$1,708,000 less than last year's fund balance. The Special Revenue Fund, excluding blended component units, total fund balance of \$10,762,000 increased \$1,601,000 from the preceding year. Total Capital Projects fund balance of \$26,043,000 was \$1,844,000 less than last years fund balance because of the initial expenses for the new law center.

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	\$ 2,439	\$ 24,755
Net income (loss)	(15)	(1,072)
Depreciation and amortization	288	-
Total assets	2,714	5,958
Total liabilities	141	11,546
Total equity (deficit)	2,573	(5,588)

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>2000 Amount</u>	<u>Percent of total</u>	<u>1999 Amount</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Fees of office	\$ 1,379	2.66%	\$ 1,824	\$ (445)	(24.40)%
Intergovernmental	48,604	93.92%	47,050	1,554	3.30 %
Investment income	362	0.70%	345	17	4.93 %
Other revenue	1,406	2.72%	2,101	(695)	(33.08)%
Total	\$ 51,751	100.00%	\$ 51,320	\$ 431	0.84 %

The greatest difference is an increase in criminal justice grants that was offset by a decrease 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>2000 Amount</u>	<u>Percent of Total</u>	<u>1999 Amount</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
General government	\$ 1,850	3.43%	\$ 993	\$ 857	86.30 %
Public safety	9,245	17.13%	7,823	1,422	18.18 %
Judicial	4,550	8.43%	4,061	489	12.04 %
Community services	33,358	61.81%	35,062	(1,704)	(4.86)%
Capital outlay	4,964	9.20%	5,132	(168)	(3.27)%
Total	\$ 53,967	100.00%	\$ 53,071	\$ 896	1.69 %

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 2000 totaled \$.051946 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, 2000 were \$91,336,044 and total investment earnings on that portfolio was \$7,916,458.

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 2000 to assess the liability associated with general liability and workers' compensation. This study determined the present and future liability of \$10,097,843. 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, 2000. 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, 1999. 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. Renée 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, 1999

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



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

FINANCIAL SECTION





INDEPENDENT AUDITORS' REPORT

Honorable County Judge and Commissioners
Tarrant County, Texas

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

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of September 30, 2000, and the results of its operations and the cash flows of its proprietary fund types and component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information as listed in the foregoing table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the County. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements taken as a whole.

The statistical section, which is marked as unaudited, is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Deloitte & Touche LLP

December 22, 2000



TARRANT COUNTY, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2000, WITH COMPARATIVE AMOUNTS FOR SEPTEMBER 30, 1999
(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	\$ 16,433	\$ 12,505	\$ 651	\$ 28,347	\$ 144	\$ 5,892
Receivables (Note 2):						
Taxes, net of allowance for uncollectibles	5,078	15	1,239			
Other receivables, net of allowance for uncollectibles	10,240	9		282	258	36
Due from other governments						
Due from other funds (Note 8)	7,777	440	3			
Supplies and prepaid items	518	687			5	30
Restricted assets - Cash and investments						
Assets limited as to use (Note 5)						
Fixed assets, net of accumulated depreciation in enterprise funds (Note 3)					2,307	
Amounts available for retirement of general long-term obligations						
Amount to be provided for:						
Retirement of general long-term obligations						
Retirement of compensated absences						
TOTAL ASSETS AND OTHER DEBITS	<u>\$40,046</u>	<u>\$ 13,656</u>	<u>\$1,893</u>	<u>\$28,629</u>	<u>\$ 2,714</u>	<u>\$ 5,958</u>

See accompanying notes to general purpose financial statements.

Fiduciary Fund Type Trust and Agency	Account Groups		Primary Government Totals (Memorandum Only)		Component Units	Reporting Entity Totals (Memorandum Only)	
	Fixed Assets	Long-term Debt	2000	1999		2000	1999
	\$ 34,571			\$ 98,543		\$ 102,376	\$36,914
			6,332	5,307	2,251	8,583	7,152
92,414			103,239	99,823	23,469	126,708	123,643
					3,933	3,933	3,962
31			8,251	7,364	80	8,331	7,992
8			1,248	1,118	13,834	15,082	13,171
51,739			51,739	50,243	3,538	55,277	53,629
					93,539	93,539	92,144
	\$234,267		236,574	223,950	142,706	379,280	355,974
		\$ 573	573	254	1,347	1,920	1,616
		126,897	126,897	141,330	4,015	130,912	145,952
		14,326	14,326	13,359		14,326	13,359
<u>\$178,763</u>	<u>\$234,267</u>	<u>\$ 141,796</u>	<u>\$647,722</u>	<u>\$ 645,124</u>	<u>\$325,626</u>	<u>\$973,348</u>	<u>\$ 959,665</u>

TARRANT COUNTY, TEXAS

**COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2000, WITH COMPARATIVE AMOUNTS FOR SEPTEMBER 30, 1999
(AMOUNTS IN THOUSANDS)**

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES:						
Accounts payable	\$ 3,186	\$ 889		\$ 2,328	\$ 86	\$ 1,025
Other liabilities	2,144		\$ 81			10,521
Due to other funds (Note 8)						
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)					55	
Deferred revenue	<u>5,247</u>	<u>15</u>	<u>1,239</u>	<u>258</u>		
Total liabilities	10,577	904	1,320	2,586	141	11,546
EQUITY AND OTHER CREDITS:						
Contributed capital (Note 6)					3,644	14,975
Investment in general fixed assets						
Retained earnings (deficit)					(1,071)	(20,563)
Fund balance:						
Reserved:						
For debt service			573			
For capital projects				21,239		
For encumbrances	1,504	1,194		4,804		
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	518	687				
For long term receivable	9,545					
Unreserved:						
Undesignated	<u>17,902</u>	<u>10,871</u>				
Total equity (deficit) and other credits	29,469	12,752	573	26,043	2,573	(5,588)
TOTAL LIABILITIES, EQUITY AND FUND BALANCE	<u>\$40,046</u>	<u>\$13,656</u>	<u>\$1,893</u>	<u>\$28,629</u>	<u>\$ 2,714</u>	<u>\$ 5,958</u>

See accompanying notes to general purpose financial statements.

Fiduciary Fund Type Trust and Agency	Account Groups		Primary Government Totals		Component Units	Reporting Entity Totals	
	Fixed Assets	Long-term Debt	(Memorandum Only)			(Memorandum Only)	
			2000	1999		2000	1999
\$ 2,773			\$ 10,287	\$ 14,338	\$ 10,856	\$ 21,143	\$ 26,791
159,850			172,596	165,076	29,298	201,894	194,598
8,251			8,251	7,364	80	8,331	7,992
					380	380	303
					9,035	9,035	9,748
					6,695	6,695	7,907
		\$127,305	127,305	141,075	13,036	140,341	160,113
		165	165	509		165	509
191		14,326	14,572	13,436	2,825	17,397	16,106
3,837			10,596	9,503	1,455	12,051	12,189
174,902		141,796	343,772	351,301	73,660	417,432	436,256
			18,619	18,618	1,883	20,502	20,475
	\$234,267		234,267	221,356	12,274	246,541	233,913
			(21,634)	(20,547)	230,216	208,582	187,037
			573	254	1,347	1,920	1,616
			21,239	24,514		21,239	24,514
			7,502	5,213		7,502	5,213
					506	506	497
2,805			2,805	2,959		2,805	2,959
1,056			1,056	1,077		1,056	1,077
			1,205	1,043	570	1,775	2,238
			9,545	9,900		9,545	9,900
			28,773	29,436	5,170	33,943	33,970
3,861	234,267		303,950	293,823	251,966	555,916	523,409
\$178,763	\$234,267	\$141,796	\$647,722	\$645,124	\$325,626	\$973,348	\$ 959,665

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, 2000, WITH COMPARATIVE AMOUNTS FOR THE YEAR
ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUES:				
Taxes, licenses and permits	\$126,845	\$ 4	\$ 30,885	
Fees of office	20,566	25,593		
Local revenues				
Intergovernmental	13,978	135		
Investment income	3,890	879	635	\$ 1,196
Other revenues	8,412	295	630	458
Total revenues	173,691	26,906	32,150	1,654
EXPENDITURES:				
Current:				
General government	32,591	785		
Buildings	9,293			
Public safety	74,603	194		
Transportation support		15,631		
Judicial	54,026	2,194		
Community services	8,575	408		
Capital outlay	19	629		14,898
Debt service:				
Principal payments			25,770	
Interest and fiscal charges			6,661	
Total expenditures	179,107	19,841	32,431	14,898
Excess (deficiency) of revenues over (under) expenditures	(5,416)	7,065	(281)	(13,244)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (Note 8)	5,380		600	
Operating transfers out (Note 8)	(1,672)	(5,355)		(600)
Bond proceeds				12,000
Proceeds from sale of fixed assets				
Proceeds from capital leases				
Total other financing sources (uses)	3,708	(5,355)	600	11,400
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures	(1,708)	1,710	319	(1,844)
FUND BALANCES, beginning of year, as previously stated	31,177	11,042	254	27,887
Cumulative effect of change in accounting principle				
FUND BALANCES, beginning of year, restated	31,177	11,042	254	27,887
Residual equity transfer in (out)				
Prior period adjustment				
FUND BALANCES, end of year	\$ 29,469	\$ 12,752	\$ 573	\$ 26,043

See accompanying notes to general purpose financial statements.

Fiduciary Fund Type Expendable Trusts	Primary Government		Component Units	Reporting Entity	
	Totals			Totals	
	(Memorandum Only)			(Memorandum Only)	
	2000	1999		2000	1999
	\$ 157,734	\$ 145,321		\$ 157,734	\$ 145,321
\$ 1,379	47,538	45,928		47,538	45,928
			\$ 6,230	6,230	6,283
48,604	62,717	61,065	61,382	124,099	119,752
362	6,962	5,622	757	7,719	6,354
1,406	11,201	13,508		11,201	13,508
<u>51,751</u>	<u>286,152</u>	<u>271,444</u>	<u>68,369</u>	<u>354,521</u>	<u>337,146</u>
1,850	35,226	32,821		35,226	32,821
	9,293	8,635		9,293	8,635
9,245	84,042	77,695		84,042	77,695
	15,631	17,183		15,631	17,183
4,550	60,770	56,653		60,770	56,653
33,358	42,341	42,786	67,145	109,486	109,055
4,964	20,510	28,104	294	20,804	29,644
	25,770	25,770	842	26,612	27,047
	6,661	6,086	294	6,955	6,409
<u>53,967</u>	<u>300,244</u>	<u>295,733</u>	<u>68,575</u>	<u>368,819</u>	<u>365,142</u>
(2,216)	(14,092)	(24,289)	(206)	(14,298)	(27,996)
2,170	8,150	10,328		8,150	10,328
(129)	(7,756)	(10,114)		(7,756)	(10,114)
	12,000	44,225		12,000	44,225
			1	1	
			210	210	616
<u>2,041</u>	<u>12,394</u>	<u>44,439</u>	<u>211</u>	<u>12,605</u>	<u>45,055</u>
(175)	(1,698)	20,150	5	(1,693)	17,059
4,036	74,396	53,153	7,588	81,984	63,894
		1,093			1,093
4,036	74,396	54,246	7,588	81,984	64,987
					(614)
					552
<u>\$ 3,861</u>	<u>\$ 72,698</u>	<u>\$ 74,396</u>	<u>\$ 7,593</u>	<u>\$ 80,291</u>	<u>\$ 81,984</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, 2000 (AMOUNTS IN THOUSANDS)**

	General Fund				
	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budget Basis)	Budget	Variance Favorable (Unfavorable)
REVENUES:					
Taxes, licenses and permits	\$126,845	\$ 21	\$126,866	\$127,072	\$ (206)
Fees of office	20,566	147	20,713	20,735	(22)
Intergovernmental	13,978	(154)	13,824	14,298	(474)
Investment income	3,890	416	4,306	2,926	1,380
Other revenues	8,412	259	8,671	9,476	(805)
Total revenues	173,691	689	174,380	174,507	(127)
EXPENDITURES:					
Current:					
General government	32,591	494	33,085	47,561	14,476
Buildings	9,293	183	9,476	10,214	738
Public safety	74,603	976	75,579	75,801	222
Transportation support					
Judicial	54,026	465	54,491	56,204	1,713
Community services	8,575	316	8,891	9,599	708
Capital outlay	19	(19)			
Debt service:					
Principal payments					
Interest and fiscal charges					
Total expenditures	179,107	2,415	181,522	199,379	17,857
Excess (deficiency) of revenues over (under) expenditures	(5,416)	(1,726)	(7,142)	(24,872)	17,730
OTHER FINANCING SOURCES (USES):					
Operating transfers in	5,380	(25)	5,355	5,372	(17)
Operating transfers out	(1,672)	1,672			
Total other financing sources (uses)	3,708	1,647	5,355	5,372	(17)
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures	(1,708)	(79)	(1,787)	(19,500)	17,713
FUND BALANCES, beginning of year	31,177	(11,986)	19,191	19,500	(309)
FUND BALANCES, end of year	\$ 29,469	\$(12,065)	\$ 17,404	NIL	\$17,404

See accompanying notes to general purpose financial statements.

Special Revenue 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>
\$ 4		\$ 4		\$ 4
25,593	\$ 110	25,703	\$ 24,679	1,024
135		135	133	2
879	(97)	782	766	16
295	(194)	101	350	(249)
<u>26,906</u>	<u>(181)</u>	<u>26,725</u>	<u>25,928</u>	<u>797</u>
785	338	1,123	1,322	199
194	296	490	664	174
15,631	5,745	21,376	27,488	6,112
2,194	347	2,541	3,819	1,278
408	7	415	547	132
629	(629)			
<u>19,841</u>	<u>6,104</u>	<u>25,945</u>	<u>33,840</u>	<u>7,895</u>
7,065	(6,285)	780	(7,912)	8,692
<u>(5,355)</u>	<u>5,355</u>			
<u>(5,355)</u>	<u>5,355</u>			
1,710	(930)	780	(7,912)	8,692
<u>11,042</u>	<u>(2,782)</u>	<u>8,260</u>	<u>7,912</u>	<u>348</u>
<u>\$ 12,752</u>	<u>\$ (3,712)</u>	<u>\$ 9,040</u>	<u>NIL</u>	<u>\$ 9,040</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, 2000 (AMOUNTS IN THOUSANDS)

	Debt Service Fund				
	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budget Basis)	Budget	Variance Favorable (Unfavorable)
REVENUES:					
Taxes, licenses and permits	\$ 30,885	\$ 10	\$ 30,895	\$ 31,036	\$ (141)
Fees of office					
Intergovernmental					
Investment income	635	71	706	600	106
Other revenues	630		630	180	450
Total revenues	32,150	81	32,231	31,816	415
EXPENDITURES:					
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	6,661		6,661	6,861	200
Total expenditures	32,431		32,431	32,631	200
Excess (deficiency) of revenues over (under) expenditures	(281)	81	(200)	(815)	615
OTHER FINANCING SOURCES (USES):					
Operating transfers in	600		600	600	
Operating transfers out					
Bond proceeds					
Total other financing sources (uses)	600		600	600	
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures	319	81	400	(215)	615
FUND BALANCES, beginning of year	254	(12)	242	215	27
FUND BALANCES, end of year	\$ 573	\$ 69	\$ 642	NIL	\$ 642

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>
\$ 1,196	\$ 171	\$ 1,367	\$ 905	\$ 462
<u>458</u>	<u>(5)</u>	<u>453</u>	<u>357</u>	<u>96</u>
1,654	166	1,820	1,262	558
	3,585	3,585	8,916	5,331
	10,219	10,219	24,558	14,339
	410	410	458	48
	2,979	2,979	3,419	440
	93	93	655	562
	21	21	26	5
14,898	(14,898)			
<u>14,898</u>	<u>2,409</u>	<u>17,307</u>	<u>38,032</u>	<u>20,725</u>
(13,244)	(2,243)	(15,487)	(36,770)	21,283
(600)				
<u>12,000</u>		<u>12,000</u>	<u>12,000</u>	
<u>11,400</u>	<u>600</u>	<u>12,000</u>	<u>12,000</u>	
(1,844)	(1,643)	(3,487)	(24,770)	21,283
<u>27,887</u>	<u>(3,012)</u>	<u>24,875</u>	<u>24,770</u>	<u>105</u>
<u>\$ 26,043</u>	<u>\$ (4,655)</u>	<u>\$ 21,388</u>	<u>NIL</u>	<u>\$21,388</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, 2000, WITH COMPARATIVE AMOUNTS FOR THE YEAR
ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)**

	Enterprise	Internal Service	Primary Government		Component Units	Reporting Entity	
			Totals			Totals	
			(Memorandum Only)			(Memorandum Only)	
		2000	1999		2000	1999	
OPERATING REVENUES:							
Net patient service revenue					\$ 100,904	\$ 100,904	\$ 91,498
Building management	\$ 210		\$ 210	\$ 204		210	204
Building rentals	2,133		2,133	1,665		2,133	1,665
Pool rental	40		40	32		40	32
Self insurance revenues		\$ 24,755	24,755	20,978		24,755	20,978
Other revenues	56		56	74	10,405	10,461	10,006
Total operating revenues	2,439	24,755	27,194	22,953	111,309	138,503	124,383
OPERATING EXPENSES							
Personnel	990	1,691	2,681	2,582	146,958	149,639	138,874
Materials and supplies	22		22	21	40,364	40,386	39,192
Building and equipment	1,135	91	1,226	1,278	230	1,456	1,478
Depreciation and amortization	288		288	283	14,517	14,805	13,910
Purchased service					40,287	40,287	47,705
Self insurance claims		23,893	23,893	21,072		23,893	21,072
Other expenses	21		21	28	23,866	23,887	21,930
Total operating expenses	2,456	25,675	28,131	25,264	266,222	294,353	284,161
Operating income (loss)	(17)	(920)	(937)	(2,311)	(154,913)	(155,850)	(159,778)
NONOPERATING REVENUES (EXPENSES):							
Texas Disproportionate Share							
Program III receipts (Note 9)					18,523	18,523	14,174
State tobacco settlement					11,598	11,598	20,665
Ad valorem tax revenue					139,923	139,923	128,259
Investment income	2	242	244	306	8,700	8,944	7,936
Interest expense					(1,250)	(1,250)	(2,249)
Other revenues					51	51	18
Total nonoperating revenues	2	242	244	306	177,545	177,789	168,803
Net income (loss) before operating transfers	(15)	(678)	(693)	(2,005)	22,632	21,939	9,025
OPERATING TRANSFERS:							
Operating transfers in				166			166
Operating transfers out		(394)	(394)	(380)		(394)	(380)
Net income (loss)	(15)	(1,072)	(1,087)	(2,219)	22,632	21,545	8,811
RETAINED EARNINGS (DEFICIT):							
Beginning of year	(1,056)	(19,491)	(20,547)	(18,328)	207,584	187,037	178,226
End of year	\$ (1,071)	\$ (20,563)	\$ (21,634)	\$ (20,547)	\$ 230,216	\$ 208,582	\$ 187,037

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, 2000, WITH COMPARATIVE AMOUNTS FOR
THE YEAR ENDED SEPTEMBER 30, 1999 (AMOUNTS IN THOUSANDS)

	Enterprise	Internal Service	Primary Government Totals		Component Units	Reporting Entity Totals	
			(Memorandum Only)			(Memorandum Only)	
			2000	1999		2000	1999
OPERATING ACTIVITIES:							
Income (loss) from operations	\$(17)	\$(920)	\$(937)	\$(2,311)	\$(154,913)	\$(155,850)	\$(159,778)
Net cash provided by (used in) operating activities:							
Depreciation & amortization	288		288	283	14,517	14,805	13,910
Changes in assets and liabilities:							
Taxes receivable					(406)	(406)	(587)
Supplies & prepaid items	(1)	35	34	1	(1,614)	(1,580)	1,819
Other receivables	(159)	43	(116)	3	409	293	(2,092)
Due from other funds				5	78	78	(44)
Due to other funds					(470)	(470)	499
Accounts payable	(40)	(499)	(539)	310	(122)	(661)	3,280
Other liabilities		186	186	755	(434)	(248)	6,997
Deferred revenue				(10)	(1,967)	(1,967)	(238)
Compensated absences	2		2	7		2	7
Net cash flows provided by (used in) operating activities	73	(1,155)	(1,082)	(957)	(144,922)	(146,004)	(136,227)
INVESTING ACTIVITIES:							
Investment income (expense), net	2	242	244	306	7,450	7,694	5,687
Change in assets limited as to use					(1,395)	(1,395)	11,559
Net cash flows provided by investing activities	2	242	244	306	6,055	6,299	17,246
NONCAPITAL FINANCING ACTIVITIES:							
Change in restricted assets		120	120	1,627	(167)	(47)	1,353
Operating transfers in				166			166
Operating transfers out		(394)	(394)	(380)		(394)	(380)
Texas Disproportionate Share Program III receipts					18,523	18,523	14,174
State tobacco settlement					11,598	11,598	20,665
Ad valorem tax revenue					139,923	139,923	128,259
Net cash flows provided by (used in) noncapital financing activities		(274)	(274)	1,413	169,877	169,603	164,237
CAPITAL AND RELATED FINANCING ACTIVITY:							
Additions to fixed assets	(1)		(1)	(74)	(25,462)	(25,463)	(16,667)
Residual equity transfer in (out)							614
Contributed capital	1		1	73		1	73
Proceeds from sale of assets					29	29	27
Proceeds from long-term debt issuance							4,968
Payments of long-term debt					(6,949)	(6,949)	(25,258)
Payments of capital lease obligations					(347)	(347)	(747)
Insurance proceeds					28	28	
Net cash flows provided by (used in) capital and related financing activities				(1)	(32,701)	(32,701)	(36,990)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	75	(1,187)	(1,112)	761	(1,691)	(2,803)	8,266
CASH AND CASH EQUIVALENTS, beginning of year	69	7,079	7,148	6,387	30,709	37,857	29,591
CASH AND CASH EQUIVALENTS, end of year	\$ 144	\$5,892	\$6,036	\$ 7,148	\$ 29,018	\$35,054	\$37,857
RECONCILIATION TO COMBINED BALANCE SHEET							
Cash and cash equivalents from above					\$ 29,018	\$35,054	\$37,857
Component Units, Governmental fund types					7,896	7,896	7,986
CASH AND CASH EQUIVALENTS, on Combined Balance Sheet, end of year					\$36,914	\$42,950	\$45,843
SUPPLEMENTAL DISCLOSURE OF NONCASH							
INVESTING ACTIVITIES: Change in fair value of investments					\$(928)	\$(928)	
FINANCING ACTIVITIES: Vehicles contributed from General Fixed Assets					\$ 27	\$ 27	\$ 40

See accompanying notes to general purpose financial statements.

TARRANT COUNTY, TEXAS

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS SEPTEMBER 30, 2000

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 accounting principles generally accepted in the United States of America (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.

BLENDDED 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, 2000, and include total assets, primarily cash, of \$6,952,000 and total liabilities of \$4,461,000. NTAMG's excess of revenues and gains over expenses totaled approximately \$4,701,000 for the year ended September 30, 2000. 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, 2000, and include total assets, primarily cash, of \$5,171,000 and total liabilities of \$1,477,000. Metro West Health Plan's excess of revenues and gains over expenses totaled approximately \$218,000 for the year ended September 30, 2000.

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	TCMHMRS
John Peter Smith Hospital	3840 Hulen Street
1500 S. Main	Fort Worth, Texas 76107
Fort Worth, Texas 76104	

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, 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, 1999 Certificates of Obligation Fund and 2000 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, 2000, \$10,097,843 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. Agency funds are accounted for using the modified accrual basis of accounting. 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, 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):

	General Fund	Special Revenue Funds	Debt Service	Capital Projects Funds
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - GAAP basis	\$ (1,708)	\$ 1,710	\$ 319	\$ (1,844)
Basis differences:				
Accrual of revenue	689	(181)	81	166
Encumbrances	(768)	(552)		(1,809)
Funds not budgeted: TCHF and TCIDC		(197)		
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenue and other financing sources (uses) over (under) expenditures - budget basis	<u>\$ (1,787)</u>	<u>\$ 780</u>	<u>\$ 400</u>	<u>\$ (3,487)</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.

TCMHMRS cash equivalents at August 31, 2000, consist of highly liquid investments in a public funds investment pool, TexPool. These investments are classified as cash equivalents as they are readily convertible to known amounts of cash.

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 cash (including restricted assets) was \$57,890,330 and the bank balance was \$56,786,139, 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 cash and cash equivalents (including restricted assets) was \$7,164,000 and the bank balance was \$8,689,000. Of the bank balance, \$6,551,000 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 cash and cash equivalents was \$10,496,067 and the bank balance was \$11,823,643, 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, 2000. 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 2000, the County 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 2000, the County had investments with the Texas Association of School Boards Lone Star Investment Pool (Lone Star), Texas Cooperative Liquid Asset Securities System administered by MBIA Municipal Investors Service Corporation (MBIA), Local Government Investment Cooperative (LOGIC), 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 investment pools uses amortized cost rather than fair value to report net assets to compute share prices. Accordingly, the fair value of the position in the funds are the same as the value of the shares. 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, 2000, the County's investment balances were as follows (in thousands):

	Category			Fair Value
	1	2	3	
U.S. Government Securities		\$7,957		\$7,957
		<u>\$7,957</u>		7,957
Investments not subject to categorization:				
TexPool				42,665
Deferred Compensation Plan				1,056
Money Market Mutual Funds				3,367
Lone Star				19,464
MBIA				16,880
LOGIC				<u>1,003</u>
				<u>\$92,392</u>

At September 30, 2000 TCHD's investment balances were as follows (in thousands):

	Category			Fair Value
	1	2	3	
U. S. Government securities		\$ 402		\$ 402
		<u>\$ 402</u>		402
Investments not subject to categorization:				
Money Market Mutual Funds				<u>19,438</u>
				<u>\$ 19,840</u>

At September 30, 2000 TCHD's investment balances classified as assets limited to use were as follows (in thousands):

	<u>Category</u>			Fair Value
	1	2	3	
U. S. Government securities		\$ 80,501		\$ 80,501
Collateralized mortgage obligations		<u>5,563</u>		<u>5,563</u>
		<u>\$ 86,064</u>		86,064
Investments not subject to categorization:				
Money Market Mutual Funds				<u>7,475</u>
				<u>\$ 93,539</u>

At September 30, 2000 TCHD's restricted investment balances were as follows (in thousands):

	<u>Category</u>			Fair Value
	1	2	3	
U. S. Government securities		<u>\$ 1,449</u>		<u>\$ 1,449</u>
		<u>\$ 1,449</u>		1,449
Investments not subject to categorization:				
Money Market Mutual Funds				<u>156</u>
				<u>\$ 1,605</u>

At August 30, 2000, TCMHMRS' restricted investment balances were as follows (in thousands):

	<u>Category</u>			Fair Value
	1	2	3	
Repurchase agreement	<u>\$ 1,347</u>			<u>\$ 1,347</u>
	<u>\$ 1,347</u>			<u>\$ 1,347</u>

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

	Primary Government	Component Units
Cash:		
County	\$ 57,890	
TCHD		\$ 7,164
TCMHMRS		10,496
Investments:		
County	92,392	
TCHD		19,840
TCHD - assets limited as to use		93,539
TCHD - restricted		1,605
TCMHMRS - restricted		1,347
	<u>\$ 150,282</u>	<u>\$ 133,991</u>
Cash and investments per combined balance sheet:		
Unrestricted	\$ 98,543	\$ 36,914
Restricted	51,739	3,538
Assets limited as to use		93,539
	<u>\$ 150,282</u>	<u>\$ 133,991</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 principal 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.

(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, Workforce 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 \$.222170 per \$100 valuation for the maintenance and operation fund in 2000, and \$.011900 per \$100 valuation for the interest and sinking fund in 2000.

(m) Net Patient Service Revenue – Discretely Presented Component Units

Net patient service revenue of TCHD is reported at estimated net realizable amounts from patients, third-party payors and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

The composition of net patient service revenue for the years ended September 30, 2000 and 1999, follows (in thousands):

	2000	1999
Patient services provided:		
Inpatient services	\$ 162,990	\$ 147,996
Outpatient services	<u>121,535</u>	<u>104,789</u>
	284,525	252,785
Charges forgone for charity care	<u>112,395</u>	<u>103,281</u>
Patient service revenue	172,130	149,504
Deductions from revenue for contractual allowances	<u>71,381</u>	<u>58,657</u>
Net patient service revenue	<u>\$ 100,749</u>	<u>\$ 90,847</u>

(n) Health Insurance Program Reimbursement – Discretely Presented Component Units

Net patient service revenue of \$100,749,000 for the year ended September 30, 2000 consists of amounts from the Medicare and Medicaid programs of approximately 73%. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The 2000 net patient service revenue increased approximately \$1,162,000 due to removal of allowances previously estimated that are no longer necessary as a result of final settlements and years that are no longer subject to audits, reviews, and investigations. 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.

Medicare and Medicaid cost reports for all years before 1998 have been audited and settled as of September 30, 2000.

(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 2000, 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. Settlements have not exceeded insurance coverage for the past three years.

(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, 1999 memorandum only total columns to conform to the September 30, 2000 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	\$ 7,429	\$ 37	\$ 1,812	\$ 9,278	\$ 8,239
Allowance for uncollectibles	(2,351)	(22)	(573)	(2,946)	(5,988)
Net taxes receivable	<u>\$ 5,078</u>	<u>\$ 15</u>	<u>\$ 1,239</u>	<u>\$ 6,332</u>	<u>\$ 2,251</u>

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

	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Trust and Agency	Total
Accounts receivable	\$ 2,287	\$ 9	\$ 282	\$ 258	\$ 36	\$ 92,414	\$ 95,286
Long-term accounts receivable	9,545						9,545
Allowance for uncollectible	<u>(1,592)</u>						<u>(1,592)</u>
Net accounts receivable	<u>\$ 10,240</u>	<u>\$ 9</u>	<u>\$ 282</u>	<u>\$ 258</u>	<u>\$ 36</u>	<u>\$ 92,414</u>	<u>\$ 103,239</u>

	TCHD	TCMHMRS	Total
Accounts receivable	\$ 36,030	\$ 1,701	\$ 37,731
Allowance for uncollectible	<u>(13,079)</u>	<u>(1,183)</u>	<u>(14,262)</u>
Net accounts receivable	<u>\$ 22,951</u>	<u>\$ 518</u>	<u>\$ 23,469</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 and third-party payors represents a 51% concentrated group of credit risk for TCHD. Other receivables consist of receivables from various payers 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 \$83,271,986 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, 1999	Additions	Disposals	Balance September 30, 2000
Land and land improvements	\$ 26,368	\$ 1,266		\$ 27,634
Buildings and improvements	118,500	5,974		124,474
Fixed equipment	76,488	6,972	\$ 1,301	82,159
	<u>\$ 221,356</u>	<u>\$ 14,212</u>	<u>\$ 1,301</u>	<u>\$ 234,267</u>

A summary of County Enterprise Fund fixed assets at September 30, 2000 follows (in thousands):

Land and land improvements	\$ 116
Buildings and improvements	3,130
Major movable equipment	<u>399</u>
	3,645
Accumulated depreciation and amortization	<u>(1,338)</u>
Total	<u>\$ 2,307</u>

TCHD

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

Land and land improvements	\$ 10,389
Buildings and improvements	129,914
Fixed equipment	44,551
Major movable equipment	<u>63,376</u>
	248,230
Accumulated depreciaiton and amortization	<u>(122,451)</u>
	125,779
Construction in progress	<u>3,075</u>
Total	<u>\$ 128,854</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, 2000, is as follows (in thousands):

	Balance September 1, 1999	Additions	Retirements	Balance August 31, 2000
Land	\$ 945			\$ 945
Buildings	4,931			4,931
Equipment and furniture	5,431	\$ 387	\$ 674	5,144
Leasehold improvements	1,250	4		1,254
Total general fixed assets	\$ 12,557	\$ 391	\$ 674	\$ 12,274

A summary of TCMHMRS proprietary fund type fixed assets at August 31, 2000 follows (in thousands):

Equipment and furniture	\$ 368
Vehicles	2,748
Less: accumulated depreciation	(1,538)
Net fixed assets	\$ 1,578

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, 2000 (in thousands):

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
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Limited Tax Refunding Bonds - Series 1993 with interest rates from 4.75% to 5.4%, payable in annual installments in varying amounts plus interest through 2008	27,385
Limited Tax Refunding - Series 1994 with interest rates from 4.3% to 5.1%, payable in annual installments in varying amounts plus interest through 2010	27,730
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	1,490
Certificates of Obligation - Series 1996 with interest at 4.4%, Payable in annual installments of varying amounts plus interest through 2002	5,345
Certificates of Obligation - Series 1997A with interest from 4.25% to 4.35%, payable in annual installments of varying amounts plus interest through 2003	8,225
Certificates of Obligation - Series 1997B with interest at 4.25%, payable in annual installments of varying amounts plus interest through 2003	3,150
Certificates of Obligation - Series 1998 with interest from 3.55% to 4.0%, payable in annual installments of varying amounts plus interest through 2004	9,980
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
Certificates of Obligation - Series 2000 with interest at 4.75%, payable in annual installments of varying amounts plus interest through 2005	<u>12,000</u>
	127,305
Less - current maturities	<u>23,865</u>
Long-term debt, net of current maturities	<u>\$103,440</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		Certificates of Obligation		Limited Tax Refunding Bonds		Total Principal & Interest
	Principal	Interest	Principal	Interest	Principal	Interest	
2001	\$ 685	\$ 1,063	\$ 15,005	\$ 2,345	\$ 8,175	\$ 2,694	\$ 29,967
2002	100	1,023	14,165	1,666	7,635	2,323	26,912
2003	725	1,017	11,985	1,037	6,335	1,966	23,065
2004	765	976	8,380	512	6,225	1,660	18,518
2005	805	932	2,655	126	6,120	1,358	11,996
Thereafter	16,920	7,312			20,625	2,549	47,406
Total	\$ 20,000	\$ 12,323	\$ 52,190	\$ 5,686	\$ 55,115	\$ 12,550	\$ 157,864

The following is a summary of the changes in general long-term debt of the County for the year ended September 30, 2000 (in thousands):

	Balance October 1, 1999	Additions	Retirements	Balance September 30, 2000
Bonds payable	\$ 141,075	\$ 12,000	\$ 25,770	\$ 127,305
Arbitrage payable	509		344	165
Accrued compensated absences	13,359	10,211	9,244	14,326
Total	\$ 154,943	\$ 22,211	\$ 35,358	\$ 141,796

In 2000, the 2000 Certificates of Obligation were issued to purchase equipment, machinery, motor vehicles, and for improvements, renovations and repairs to County-owned buildings.

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, 2000, none of the 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 \$165,005 at September 30, 2000. 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, 2000 (in thousands):

General Obligation Refunding Bonds, Series 1999:

Current Interest Bonds, net of unamortized premium of \$34, bearing interest at rates ranging from 3.5% to 4.5%, payable in annual installments ranging from \$95 to \$1,190 from 2001 through 2005; ad valorem tax revenue is pledged as collateral \$ 3,726

Premium Capital Appreciation Bonds, net of unamortized discount of \$105, maturing in 2002 at \$1,340, with an accretion rate of 4.10%; ad valorem tax revenue is pledged as collateral 1,235

Public Property Finance Contractual Obligations, Series 1997, net of unamortized premium of \$33, bearing interest at a rate of 4% to 5%, payable in annual installments ranging from \$2,530 to \$2,655 from 2001 through 2002; ad valorem tax revenue is pledged as collateral 5,218

Public Property Finance Contractual Obligations, Series 1996, net of unamortized discount of \$12, bearing interest at a rate of 4.0% to 4.5%, payable in annual installments ranging from \$1,900 to \$1,985 in 2001; ad valorem tax revenue is pledged as collateral 3,873

General Obligation Refunding Bonds, Series 1992:

Premium Capital Appreciation Bonds, net of unamortized discount of \$55, maturing in 2001 at \$1,355, with accretion rate of 6.25%; ad valorem tax revenue is pledged as collateral 1,300

15,352

Less - current maturities

6,425

Long-term debt, net of current maturities

\$ 8,927

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	
2001	\$ 1,450	\$ 165	\$ 4,430	\$ 370	\$ 6,415
2002	1,340	161	4,640	177	6,318
2003	1,255	161			1,416
2004	1,220	107			1,327
2005	1,190	54			1,244
Add: premium			21		21
Less: discounts	(194)				(194)
Total	\$ 6,261	\$ 648	\$ 9,091	\$ 547	\$ 16,547

The following is a summary of the changes in general long-term debt for TCHD for the year ended September 30, 2000 (in thousands):

	Balance October 1, 1999	Additions	Retirements	Balance September 30, 2000
Bonds payable	\$ 22,301		\$ 13,374	\$ 8,927
Capital leases	8,904		347	8,557
	<u>\$ 31,205</u>		<u>\$ 13,721</u>	<u>\$ 17,484</u>

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 2000 were \$401,000.

TCMHMRS

Long-term debt of TCMHMRS consisted of the following at August 31, 2000 (in thousands):

General obligation Refunding Bonds, Series 1994 with interest rates from 3.0% to 5.5%, payable in varying amounts annually through 2013	\$ 4,379
Less - current maturities	<u>270</u>
Long-term debt, net of current maturities	<u>\$ 4,109</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	
2001	\$ 270	\$ 223	\$ 493
2002	285	210	495
2003	295	196	491
2004	310	180	490
2005	330	164	494
Thereafter	<u>2,889</u>	<u>637</u>	<u>3,526</u>
Total	<u>\$ 4,379</u>	<u>\$ 1,610</u>	<u>\$ 5,989</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, 2000 was \$2,580,000. At August 31, 2000, TCMHMRS had a restricted investment of \$1,347,088 held by an escrow agent to be used for 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, 2000 (in thousands):

	Balance September 1, 1999	Additions	Retirements	Balance August 31, 2000
Accrued compensated absences	\$ 497	\$ 43	\$ 34	\$ 506
Obligations under capital leases	844	210	576	478
Tax-exempt bonds	4,644		265	4,379
	<u>\$ 5,985</u>	<u>\$ 253</u>	<u>\$ 875</u>	<u>\$ 5,363</u>

The total accrued compensated absences for TCMHMRS is \$2,825,235, of which \$505,657 is recorded as general long-term debt and \$2,319,578 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, 2000
Multifamily (Amherst Association) 85	\$ 8,620
Multifamily (Arbors/Central Park) 90	6,805

Multifamily (Arbors/Oakmont) 90	4,485
Multifamily (Royal Meadows) 85	5,100
Multifamily (S F Apartments) 93	7,050
Multifamily (Somerset Project) 95	31,336
Multifamily (Summit on the Lake) 97A	3,475
Multifamily (Summit on the Lake) 97B	1,130
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 (Emerald Oaks) 89	6,455
Multifamily (Grayson Square) 89	6,835
Multifamily (Hayden's Crossing) 89	2,955
Multifamily (Fair Oaks) 2000A	6,565
Multifamily (Fair Oaks) 2000B	350
Multifamily (Fair Oaks) 2000C	770
Multifamily (Fair Oaks) 2000D	1,100
Multifamily (Hurst Manor) 1998	2,915
Multifamily (Sierra Springs) 1999	8,335
Multifamily (Windrush) 1999A	11,780
Multifamily (Windrush) 1999B	430
Remington Hill Development 1998	13,880
Single family 1983 A	7,105
Single family 1985 A	83,813
Single family 1991	4,979
Single family 1993 - Tax	1,285
Single family 1993	7,050
Single family (GNMA) 94	9,570
Single family 94 ACUS	100
Single Family 1997	7,328
Single family 1998	21,412
Bear Creek	14,475
The Courtyards at Riverpark 1985 series	3,225
Single Family 1998 Refunding	13,690
Single Family 1999	30,000
TCHFC (Lincoln Meadows) 88	10,755
	<hr/>
Total Conduit Debt	<u>\$ 373,630</u>

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

User Corporation	Outstanding Principal Amount September 30, 2000
3927 Foundation, Inc. Project	\$ 16,680
Fort Worth Osteopathic Hospital, Inc. Project 93	50,525
Fort Worth Osteopathic Hospital, Inc. Project 96	22,290
Forth Worth Osteopathic Hospital Project 97	14,060
Adventist Health System/Sunbelt 89A	7,325
Adventist Health System/Sunbelt 92	3,355
Adventist Health System/Sunbelt 93	10,665
Adventist Health System/Sunbelt 95	5,820
Adventist Health System/Sunbelt 96A	13,435
Adventist Health System/Huguley Place 93	3,910
Adventist Health System/Sunbelt 97A	8,755
Adventist Health System/Sunbelt 98	14,535
South Central Nursing Homes Tax Exempt (1997A)	9,375
South Central Nursing Homes Taxble Mortgage (1997B)	225
Hospital Revenue Bonds, Series 2000	33,985
The Cumberland Rest, Inc. Project 95A	11,633
The Cumberland Rest, Inc. Project 95B	4,050
Harris Methodist Health Systems 87A	11,960
Harris Methodist Health Systems 87B	24,105
Harris Methodist Health Systems 94	92,750
Harris Methodist Health Systems 96	96,365
Texas Health Resources Series 97	429,080
Heritage Housing Long Term Care Facility Series 97	13,240
Heritage Housing Long Term Care Facility Series 98 A	2,010
Heritage Housing Long Term Care Facility Series 98 B	2,130
Heritage Housing Long Term Care Facility Series 98 C	2,715
Heritage Eastwood Gardens, Houston Series 1998 A	8,770
Heritage Eastwood Gardens, Houston Series 1998 B	2,460
Heritage Valley Gardens, Brownsville Series A	9,780
Heritage Valley Gardens, Brownsville Series B	1,850
Carter Blood Care Series 98	13,500
Harvest Communities of Houston Series 1999-A	11,790
Harvest Communities of Houston Series 1999-B	810
Bethesda Living Centers-Bethesda Gardens Series 1998C	8,920
Westchester Retirement Community Project 98A	28,360
Westchester Retirement Community Project 98B	1,370
Westchester Retirement Community Project 98C	2,500
	<hr/>
Total Conduit Debt	\$ 995,088

The trustee for the following bond issues has notified the Foundation of certain defaults that had occurred with the Master Indenture:

- Heritage Housing Long Term Care Facility Series 97
 - Heritage Housing Long Term Care Facility Series 98 A
 - Heritage Housing Long Term Care Facility Series 98 B
 - Heritage Housing Long Term Care Facility Series 98 C
 - Heritage Eastwood Gardens, Houston Series 1998 A
 - Heritage Eastwood Gardens, Houston Series 1998 B
 - Heritage Valley Gardens, Brownsville Series A
 - Heritage Valley Gardens, Brownsville Series B
 - Harvest Communities of Houston Series 1999 A
 - Harvest Communities of Houston Series 1999 B
 - Westchester Retirement Community Project 98 A
 - Westchester Retirement Community Project 98 B
- This matter is not yet resolved by the TCHFDC.

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

User Corporation	Outstanding Principal Amount September 30, 2000
Holden Business Forms	\$ 4,670
Lear Operations Corp Project , Series 1997	353
Mortex Products, Inc.	<u>4,000</u>
Total Conduit Debt	<u><u>\$ 9,023</u></u>

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, 1999	\$ 3,643	\$ 14,975	\$ 18,618
Enterprise fund contributions	<u>1</u>	<u> </u>	<u>1</u>
Contributed capital - September 30, 2000	<u>\$ 3,644</u>	<u>\$ 14,975</u>	<u>\$ 18,619</u>

During fiscal year 2000, TCMHMRS transferred vehicles from the Governmental Fund to the Proprietary Fund resulting in the net book value of the assets of \$26,633 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, 2000 (in thousands):

Resource Connection	\$ 1,071
Worker's Compensation	15,739
Employee Benefits	5,166

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, 2000 and for the year then ended (in thousands):

Operating transfer out	Amount	Operating transfer in
General Fund	\$ 588	Juvenile Probation
General Fund	22	Human Services
General Fund	17	Workforce Grants
General Fund	183	Health Grants
General Fund	786	Criminal Justice
General Fund	76	Miscellaneous Trust
Road & Bridge	4,772	General Fund
Courthouse Security	583	General Fund
General Obligation Series 1999	600	Debt Service
Employee Benefits	394	Miscellaneous Trust
Juvenile Probation	104	Juvenile Probation
Miscellaneous Trusts	25	General Fund
	<u>\$ 8,150</u>	

Funds Due From	Amount	Funds Due To
General	\$ 4	Juvenile Probation
General	888	HUD Grants
General	10	Human Services
General	3,141	Workforce Grants
General	1,866	Health Grants
General	419	Criminal Justice
General	218	Miscellaneous Trust
General	1,231	Fee Office
Road & Bridge	404	Fee Office
Law Library	8	Fee Office
Records Preservation and Automation	18	Fee Office
Appellate Judicial System	1	Fee Office
Courthouse Security	6	Fee Office
Court Designated Funds	3	Fee Office
Debt Service	3	Fee Office
Fee Office	1	Fee Office
Sheriff Trust	18	Fee Office
District Attorney Trust	12	Fee Office
	<u>\$ 8,251</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 2000, TCHD recorded revenues of approximately \$19,000,000 from Texas Disproportionate Share programs (primarily Dispro III).

10. 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.

11. RETIREMENT PLANS

County

a. Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). This is accounted for as an agent multiple-employer defined benefit pension plan. The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 506 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 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 10.21% for the months of the accounting year in 1999, and 10.08% for the months of the accounting year in 2000. The contribution rate payable by the employee members for calendar year 2000 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, 2000, the annual pension cost for the TCDRS plan for its employees was \$14,217,028, and the actual contributions were \$14,217,028. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 1997 and December 31, 1998, the basis for determining the contribution rates for calendar years 1999 and 2000. The December 31, 1999 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/97	12/31/98	12/31/99
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period	20 years	20 years	20 years
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial assumptions:			
Investment return ¹	8.0%	8.0%	8.0%
Projected salary increases ¹	5.9%	5.9%	5.9%
Inflation	4.0%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate

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

Accounting Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
Sept 30, 1998	\$ 10,659,229	100%	0
Sept 30, 1999	13,028,855	100%	0
Sept 30, 2000	14,217,028	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 624 retirees and their dependents receiving benefits. For the year ended September 30, 2000, the County incurred \$1,073,827 in health insurance premiums and the retirees contributed \$345,211. The County pays the entire cost for EAP coverage of \$44,519, while the retirees pay the entire cost of the dental insurance premiums.

TCHD

a. Plan Description

The TCHD 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). HealthShare/THA, 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 TCHD's Board of Managers. The plan does not issue a stand-alone financial report. However, an annual actuarial valuation report is available from the TCHD or HealthShare/THA. The report may be obtained by writing HealthShare/THA at P.O Box 15587, Austin, Texas 78761-5587.

b. Funding Status

The Board of Managers of the TCHD 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 TCHD makes 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 TCHD 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 2.0% of estimated participant compensation for the plan year ended September 30, 2000. The costs of administering the plan are paid by the plan and are considered in the determination of the employer contribution rate.

c. Annual Pension Cost

For the fiscal year ended September 30, 2000, the TCHD's annual pension cost was \$776,194, the same as the annual required contributions determined in the October 1, 1999 actuarial valuation. There is no existing net pension obligation.

The required contributions for the plan year ended September 30, 2000 were based on the results of the actuarial valuation as of October 1, 1999 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, 2000, covered payroll was approximately \$18,516,888; total payroll, excluding temporary service personnel, was approximately \$34,347,023. The required contributions in dollars and the percentage of that amount contributed for the current year and each of the two preceding years are as follows:

Fiscal Year	Employer Contributions	Employee Contributions	Percentage Contributed
1998	\$ 1,397,104	\$ 835,597	100%
1999	1,371,582	857,239	100%
2000	1,481,351	925,844	100%

12. SEGMENT INFORMATION – ENTERPRISE FUND

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

	Resource Connection
Operating revenues	\$ 2,439
Depreciation expense	288
Operating loss	17
Net loss	15
Change in contributed capital	1
Change in fixed assets	1
Net working capital	321
Total assets	2,714
Total equity	2,573

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 9/30/00	TCMHMRS 8/31/00	Total
Balance Sheets			
Current assets	\$ 64,092	\$ 16,389	\$ 80,481
Property, plant and equipment	128,854	13,852	142,706
Other assets	95,730	1,347	97,077
Amounts available for retirement of long-term debt		1,347	1,347
Amounts to be provided for retirement of long-term debt		4,015	4,015
Total assets and other debits	<u>\$ 288,676</u>	<u>\$ 36,950</u>	<u>\$ 325,626</u>
Current liabilities	\$ 43,091	\$ 4,217	\$ 47,308
Obligations under capital lease	8,557	478	9,035
Long-term debt, net of current maturities	8,927	4,109	13,036
Compensated absences		2,825	2,825
Other liabilities		1,455	1,455
Total liabilities	60,575	13,085	73,660
Equity and other credits	<u>228,101</u>	<u>23,865</u>	<u>251,966</u>
Total liabilities, equity and other credits	<u>\$ 288,676</u>	<u>\$ 36,950</u>	<u>\$ 325,626</u>

	TCHD 9/30/00	TCMHMRS 8/31/00	Total
Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds			
Revenues		\$ 68,369	\$ 68,369
Current expenditures		(67,145)	(67,145)
Capital outlays		(294)	(294)
Debt Service		<u>(1,136)</u>	<u>(1,136)</u>
Excess of revenues over expenditures		(206)	(206)
Other sources (uses)		<u>211</u>	<u>211</u>
Excess of revenues and other sources over expenditures and other uses		<u>\$ 5</u>	<u>\$ 5</u>

	TCHD 9/30/00	TCMHMRS 8/31/00	Total
Statement of Revenues, Expenses and Changes in Equity - Proprietary Funds			
Operating revenues	\$ 111,154	\$ 155	\$ 111,309
Operating expenses	(251,348)	(357)	(251,705)
Depreciation and amortization	<u>(14,241)</u>	<u>(276)</u>	<u>(14,517)</u>
Operating income (loss)	(154,435)	(478)	(154,913)
Net nonoperating income	178,556	239	178,795
Net nonoperating expense	<u>(1,250)</u>	<u> </u>	<u>(1,250)</u>
Net income (loss)	<u>\$ 22,871</u>	<u>\$ (239)</u>	<u>\$ 22,632</u>

TCHFDC had no balance sheet or results of operations as of and for the year ended September 30, 2000. All debt issued through TCHFDC was conduit debt (see Note 4). TCHFDC had no other operations.

14. COMMITMENTS AND CONTINGENCIES

Commitments

The County and TCHD have no material future operating lease commitments. Total rental expense incurred for the County and TCHD for fiscal 2000 was \$1,219,390, and \$2,367,000, respectively.

TCMHMRS is obligated under capital leases for certain equipment as of August 31, 2000. Such equipment totaling approximately \$876,074 at August 31, 2000 was recorded in the General Fixed Assets Account Group.

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, 2000 are as follows (in thousands):

Year Ending August 31,	Operating Leases	Capital Leases
2001	\$ 445	\$ 313
2002	115	155
2003	73	41
	<hr/>	<hr/>
Total minimum lease payment	<u>\$ 633</u>	509
Less amount representing interest		<hr/> 31
		<hr/>
Present value of future minimum lease payments		<u>\$ 478</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, 2000, 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, 2000 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, 2000 that may result in the assertion of additional claims and other claims may be asserted arising from services provided to patients in the past.

TCMHMRS

TCMHMRS has participated in a number of state and federally assisted grant, Medicare and Medicaid 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.

15. CHANGES IN AGENCY FUND - TCMRMRS

Changes in the Client Trust Fund, as agency fund, are summarized below (in thousands):

	Balance September 1, 1999	Additions	Deletions	Balance August 31, 2000
Cash	\$ 298	\$ 2,473	\$ 2,401	\$ 369
Client custodian funds payable	\$ 298	\$ 2,473	\$ 2,401	\$ 369

16. 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, 2000 an actuarial study was obtained for the Workers Compensation Fund and the Self Insurance Fund. This study was used as a basis for determining the liability at September 30, 2000.

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, 2000, 3485 and 1985 employees elected self-insured health care coverage and dental coverage, respectively.

The County plans to reduce the deficit of \$15,739,000 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 in the Workers Compensation Fund and Self Insurance Fund for the last two years is as follows (in thousands):

	2000	1999
Beginning liability	\$10,033	\$9,683
New claims/adjustments	2,229	2,410
Claims paid/adjustments	(2,229)	(2,410)
Other - change in estimate	64	350
	<u> </u>	<u> </u>
Ending liability	<u>\$10,097</u>	<u>\$10,033</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, 2000, through September 30, 2001. Similar coverage was purchased for periods prior to September 1, 2000.

Self-insurance reserves for professional and general liability 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, 2000. It is the opinion of TCHD's management that the estimated reserves at September 30, 2000 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 \$3,580,000 at September 30, 2000, which are recorded in other accrued liabilities. Claims paid during 2000 for self-insured risks totaled \$6,860,000. Self-insurance expense (excluding premiums paid for excess loss coverage) totaled \$9,163,000 during 2000.

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

	2000	1999
Beginning liability	\$ 5,765	\$ 5,693
New claims	7,121	5,784
Claims paid	<u>(6,860)</u>	<u>(5,712)</u>
Ending liability	<u>\$ 6,026</u>	<u>\$ 5,765</u>

17. TAX INCREMENT FINANCING AGREEMENTS

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

Name	Percentage Committed	Taxes Forgone During 2000
Grapevine Mills	100%	\$415
City of Ft. Worth #3	100%	83
City of Southlake	100%	80
City of Colleyville	100%	19
Downtown Arlington	100%	7
City of Keller	66%	1

The County has agreed to participate in several more TIF's. The following is a list of TIF's where no taxes were forgone during 2000.

Name	Percentage Committed
City of North Richland Hills Reinvestment Zone 2 / Town Center	100%
City of North Richland Hills / Richland Plaza	100%
Grand Prairie Reinvestment Zone 2 / I-20 Corridor	75%
Grand Prairie Reinvestment Zone 3 / Peninsula District	75%

REQUIRED SUPPLEMENTAL
INFORMATION



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
12/31/97	\$ 205,708	\$ 259,458	\$ 53,750	79.28%	\$117,163	45.88%
12/31/98	227,602	283,771	56,168	80.21%	123,064	45.64%
12/31/99	253,202	310,867	57,665	81.45%	135,190	42.65%



GENERAL FUND



TARRANT COUNTY, TEXAS

**GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
REVENUES:				
Taxes, licenses and permits	\$ 126,866	\$ 127,072	\$ 127,072	\$ (206)
Fees of office	20,713	20,303	20,735	(22)
Intergovernmental	13,824	14,295	14,298	(474)
Investment income	4,306	2,926	2,926	1,380
Other revenues	8,671	9,910	9,476	(805)
Total Revenues	174,380	174,506	174,507	(127)
EXPENDITURES:				
General Administration				
County Judge	302	301	311	9
County Administrator	885	911	943	58
Non-departmental	5,364	25,814	19,228	13,864
County Auditor	3,067	2,995	3,106	39
Budget/Risk Management	377	363	380	3
Tax Assessor/Collector	6,917	6,915	7,104	187
Elections	2,383	2,280	2,395	12
Information Technologies	8,445	8,360	8,568	123
Personnel	1,529	1,467	1,581	52
Purchasing	972	923	975	3
Records Management	724	719	737	13
Facilities Management	1,191	1,212	1,255	64
Construction Services	317	341	354	37
Graphics	612	600	624	12
Total General Administration	33,085	53,201	47,561	14,476
Public Buildings				
Administration Building	465	496	503	38
Anderson Sub-Courthouse	95	112	116	21
Southwest Sub-Courthouse	186	192	201	15
Chas Griffin Sub-Courthouse	119	120	128	9
C Griffin Sub-Courthouse Annex	72	98	98	26
Mebus SE Sub-Courthouse	164	155	186	22
Mansfield Sub-Courthouse	166	220	196	30
Grapevine Sub-Courthouse	40	41	41	1
Northeast Annex	137	153	164	27
Northwest Sub-Courthouse	226	221	248	22
Premier St Annex	13	15	15	2
City/County Jail Building	323	245	335	12
Confinement - Green Bay	566	587	592	26
Confinement - Cold Springs	156	232	192	36
Mansfield Boot Camp	60	60	65	5
Corrections Facility	1,751	1,874	1,893	142
Medical Examiner Building	325	307	339	14
Criminal Court/Jail	1,087	1,260	1,153	66
Civil Courts Building	426	454	468	42
Old Courthouse	294	308	314	20

TARRANT COUNTY, TEXAS

GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
Public Buildings (cont'd)				
Justice Center	\$ 1,271	\$ 1,296	\$ 1,290	\$ 19
Criminal Justice Building	228	256	255	27
Lancaster Annex	5	5	17	12
Resource Connection	228	221	228	
Northeast Complex Building	150	155	158	8
Parking Garage - Taylor St	119	120	135	16
Ajax Building	31	40	37	6
Record Storage Building	49	53	53	4
Educational Building	65	139	74	9
Reproduction Center	79	91	91	12
Telephone	528	555	558	30
Muller Building	52	71	71	19
Total Public Buildings	9,476	10,152	10,214	738
Public Safety				
Sheriff - Administration	2,478	2,394	2,478	
Warrant - Fugitive/Civil/Mental	2,988	2,825	2,988	
Sheriff - Services	1,315	1,289	1,315	
Sheriff - Confinement	34,669	33,534	34,669	
Confinement - Green Bay	6,428	6,135	6,428	
Sheriff - Investigation	2,106	2,012	2,106	
Sheriff - Patrol	3,025	2,762	3,025	
Sheriff - Courts	6,546	6,340	6,546	
Constable Pct 1	344	349	359	15
Constable Pct 2	372	344	373	1
Constable Pct 3	344	329	350	6
Constable Pct 4	384	334	388	4
Constable Pct 4 - Refuse Enforcement	139	128	143	4
Constable Pct 5	347	346	361	14
Constable Pct 6	321	296	322	1
Constable Pct 7	357	346	362	5
Constable Pct 8	349	344	352	3
Medical Examiner	3,377	3,358	3,414	37
Fire Marshal	177	175	189	12
Community Suprvsn & Corrcetns	87	88	88	1
Juvenile Probation	5,368	5,332	5,448	80
Detention Center	2,945	2,745	2,964	19
Youth Center	612	625	631	19
Pretrial Release	501	482	502	1
Total Public Safety	75,579	72,912	75,801	222

TARRANT COUNTY, TEXAS

GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
Judicial				
17th District Court	\$ 208	\$ 205	\$ 212	\$ 4
48th District Court	156	151	156	
67th District Court	152	139	157	5
96th District Court	142	140	144	2
141st District Court	152	147	152	
153rd District Court	131	150	151	20
236th District Court	154	155	155	1
342nd District Court	143	139	145	2
348th District Court	154	152	156	2
352nd District Court	152	147	154	2
Criminal District Court 1	699	732	739	40
Criminal District Court 2	708	825	830	122
Criminal District Court 3	753	868	800	47
Criminal District Court 4	700	944	829	129
213th District Court	602	741	748	146
297th District Court	693	808	829	136
371st District Court	967	976	1,001	34
372nd District Court	704	779	784	80
396th District Court	464	579	530	66
Trial Room B	32	37	37	5
Magistrate Court	469	465	479	10
231st District Court	295	319	325	30
233rd District Court	315	310	337	22
322nd District Court	303	289	308	5
323rd District Court	1,429	1,316	1,451	22
324th District Court	310	286	317	7
325th District Court	311	286	317	6
360th District Court	285	290	301	16
Special Judges	379	385	386	7
Crimnl Dist Court Support	239	208	240	1
Court at Law 1	263	260	265	2
Court at Law 2	277	270	278	1
Court at Law 3	272	268	275	3
Criminal Court 1	382	385	393	11
Criminal Court 2	382	391	387	5
Criminal Court 3	355	360	364	9
Criminal Court 4	363	375	389	26
Criminal Court 5	478	443	502	24
Criminal Court 6	365	351	368	3
Criminal Court 7	353	364	379	26
Criminal Court 8	364	367	373	9
Criminal Court 9	361	376	383	22
Criminal Court 10	358	355	363	5
Probate Court 1	876	800	881	5
Probate Court 2	734	706	735	1
Pct 1 Justice of the Peace	276	304	310	34
Pct 2 Justice of the Peace	275	268	277	2
Pct 3 Justice of the Peace	285	274	288	3
Pct 4 Justice of the Peace	389	376	395	6

TARRANT COUNTY, TEXAS

**GENERAL FUND - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Judicial (cont'd)				
Pct 5 Justice of the Peace	\$ 238	\$ 228	\$ 242	\$ 4
Pct 6 Justice of the Peace	262	255	273	11
Pct 7 Justice of the Peace	339	335	352	13
Pct 8 Justice of the Peace	223	232	239	16
District Attorney	18,003	17,323	18,024	21
District Attorney - JPS	590	568	590	
District Clerk	5,418	5,266	5,418	
County Clerk	4,670	4,613	4,787	117
Domestic Relations	624	661	657	33
Child Support	1,086	1,085	1,114	28
Family Court Service	1,004	995	1,038	34
Restitution Enforcement	331	321	332	1
Child Support Monitoring	69	216	244	175
Jury Service	1,224	1,149	1,274	50
Courts/Judiciary	801	641	845	44
Total Judicial	54,491	54,149	56,204	1,713
Community Services				
Health Department	4,247	4,082	4,625	378
Human Services	2,794	2,993	3,066	272
Child Protective Services	1,048	1,092	1,092	44
Public Assistance	237	237	237	
Agricultural Extension Srvc	395	394	408	13
Veterans Service	170	166	171	1
Total Community Services	8,891	8,964	9,599	708
Total Expenditures	181,522	199,378	199,379	17,857
Excess (deficiency) of revenues over (under) expenditures	(7,142)	(24,872)	(24,872)	17,730
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	5,355	5,372	5,372	(17)
Total Other Financing Sources	5,355	5,372	5,372	(17)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,787)	(19,500)	(19,500)	17,713
FUND BALANCE, beginning of year	19,191	19,500	19,500	(309)
FUND BALANCE, end of year	\$ 17,404	NIL	NIL	\$ 17,404

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, 2000 (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	\$ 8,200	\$ 441	\$ 838	\$ 150	\$ 262
Taxes, net of allowance for uncollectibles	15				
Other receivables, net of allowance for uncollectibles	9				
Due from other funds	404	8	18		1
Supplies and prepaid items	686	1			
TOTAL ASSETS	\$ 9,314	\$ 450	\$ 856	\$ 150	\$ 263
 <u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$ 573	\$ 29	\$ 9	\$ 4	\$ 2
Deferred revenue	15				
Total liabilities	588	29	9	4	2
Fund equity:					
Fund balance:					
Reserved:					
For encumbrances	1,149	21	16	1	
For supplies and prepaid items	686	1			
Unreserved	6,891	399	831	145	261
Total fund equity	8,726	421	847	146	261
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,314	\$ 450	\$ 856	\$ 150	\$ 263

<u>Courthouse Security</u>	<u>Court Designated Funds</u>	<u>Vehicle Inventory Tax</u>	<u>Consumer Health</u>	<u>Housing Finance Corporation</u>	<u>Industrial Development Corporation</u>	<u>Total</u>
	\$ 111	\$ 86	\$ 177	\$ 2,157	\$ 83	\$12,505
						15
\$ 6	3					9
						440
						687
<u>\$ 6</u>	<u>\$ 114</u>	<u>\$ 86</u>	<u>\$ 177</u>	<u>\$ 2,157</u>	<u>\$ 83</u>	<u>\$13,656</u>
	\$ 18	\$ 3	\$ 1	\$ 250		\$ 889
						15
	<u>18</u>	<u>3</u>	<u>1</u>	<u>250</u>		<u>904</u>
		6	1			1,194
\$ 6	96	77	175	1,907	\$ 83	687
						10,871
<u>6</u>	<u>96</u>	<u>83</u>	<u>176</u>	<u>1,907</u>	<u>83</u>	<u>12,752</u>
<u>\$ 6</u>	<u>\$ 114</u>	<u>\$ 86</u>	<u>\$ 177</u>	<u>\$ 2,157</u>	<u>\$ 83</u>	<u>\$13,656</u>

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (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	21,279	\$ 847	\$2,001	\$ 17	\$ 147
Intergovernmental	25			110	
Investment income	447	17	40	9	12
Other revenues	67	34			
Total revenues	21,822	898	2,041	136	159
EXPENDITURES:					
Current:					
General government			250		
Public safety				131	
Transportation support	15,631				
Judicial		733	1,325	15	121
Community services					
Capital outlay	4	2	412	1	
Total expenditures	15,635	735	1,987	147	121
Excess (deficiency) of revenues over (under) expenditures	6,187	163	54	(11)	38
OTHER FINANCING SOURCES (USES) -					
Operating transfers out	(4,772)				
Total other financing sources (uses)	(4,772)				
Excess (deficiency) of revenues and financing sources over expenditures and other uses	1,415	163	54	(11)	38
FUND BALANCES, beginning of year	7,311	258	793	157	223
FUND BALANCES, end of year	\$ 8,726	\$ 421	\$ 847	\$ 146	\$ 261

<u>Courthouse Security</u>	<u>Court Designated Funds</u>	<u>Vehicle Inventory Tax</u>	<u>Consumer Health</u>	<u>Housing Finance Corporation</u>	<u>Industrial Development Corporation</u>	<u>Total</u>
						\$ 4
\$ 573	\$ 363		\$ 366			25,593
	5	\$ 227	10	\$ 109	\$ 3	135
				194		879
						295
<u>573</u>	<u>368</u>	<u>227</u>	<u>376</u>	<u>303</u>	<u>3</u>	<u>26,906</u>
	292	46		194	3	785
	63					194
						15,631
			408			2,194
	2	202	6			408
						629
	357	248	414	194	3	19,841
573	11	(21)	(38)	109		7,065
<u>(583)</u>						<u>(5,355)</u>
(583)						(5,355)
(10)	11	(21)	(38)	109		1,710
16	85	104	214	1,798	83	11,042
<u>\$ 6</u>	<u>\$ 96</u>	<u>\$ 83</u>	<u>\$ 176</u>	<u>\$ 1,907</u>	<u>\$ 83</u>	<u>\$ 12,752</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<u>ROAD AND BRIDGE</u>				
REVENUES:				
Taxes, licenses and permits	\$ 4			\$ 4
Fees of office	21,334	\$ 20,400	\$ 20,400	934
Intergovernmental	25	23	23	2
Investment income	460	500	500	(40)
Other revenues	67	315	315	(248)
Total Revenues	21,890	21,238	21,238	652
EXPENDITURES:				
Transportation				
Pct 1 General	406	393	409	3
Pct 1 Garage	425	508	506	81
Pct 1 Maintenance	1,835	2,184	2,242	407
Pct 2 General	355	361	368	13
Pct 2 Garage	469	452	510	41
Pct 2 Maintenance	1,801	2,047	2,017	216
Pct 3 General	300	289	302	2
Pct 3 Garage	453	454	462	9
Pct 3 Maintenance	1,705	1,806	1,897	192
Pct 4 General	336	328	339	3
Pct 4 Garage	630	561	636	6
Pct 4 Maintenance	2,756	2,731	2,761	5
Right of Way	3,892	7,175	7,183	3,291
Central Garage	471	470	488	17
Sign Shop	132	154	157	25
Non-departmental Transportation	4,884 526	6,947 628	6,579 632	1,695 106
Total Expenditures	21,376	27,488	27,488	6,112
Excess (deficiency) of revenues over (under) expenditures	514	(6,250)	(6,250)	6,764
FUND BALANCE, beginning of year	6,609	6,250	6,250	359
FUND BALANCE, end of year	\$ 7,123	NIL	NIL	\$ 7,123

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>LAW LIBRARY</u>				
REVENUES:				
Fees of office	\$ 862	\$ 849	\$ 849	\$ 13
Investment income	17	15	15	2
Other revenues	34	35	35	(1)
Total Revenues	913	899	899	14
EXPENDITURES:				
Judicial				
Law Library	744	1,097	1,097	353
Total Expenditures	744	1,097	1,097	353
Excess (deficiency) of revenues over (under) expenditures	169	(198)	(198)	367
FUND BALANCE, beginning of year	199	198	198	1
FUND BALANCE, end of year	\$ 368	NIL	NIL	\$ 368

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>RECORDS PRESERVATION AND AUTOMATION</u>				
REVENUES:				
Fees of office	\$ 2,027	\$ 2,040	\$ 2,040	\$ (13)
Investment income	41	37	37	4
Total Revenues	2,068	2,077	2,077	(9)
EXPENDITURES:				
General administration				
Information Technologies	330	476	476	146
Judicial				
County Clerk	1,661	2,340	2,340	679
Total Expenditures	1,991	2,816	2,816	825
Excess (deficiency) of revenues over (under) expenditures	77	(739)	(739)	816
FUND BALANCE, beginning of year	725	739	739	(14)
FUND BALANCE, end of year	\$ 802	NIL	NIL	\$ 802

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>EDUCATION</u>				
REVENUES:				
Fees of office	\$ 19	\$ 10	\$ 10	\$ 9
Intergovernmental	110		110	
Investment income	9			9
Total Revenues	138	10	120	18
EXPENDITURES:				
Public Safety				
Sheriff - administration	133	154	259	126
Judicial				
Probate Court 1	5	6	6	1
Probate Court 2	5	5	5	
District Attorney	5		5	
Total Expenditures	148	165	275	127
Excess (deficiency) of revenues over (under) expenditures	(10)	(155)	(155)	145
FUND BALANCE, beginning of year	156	155	155	1
FUND BALANCE, end of year	\$ 146	NIL	NIL	\$ 146

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i>APPELLATE JUDICIAL SYSTEM</i>				
REVENUES:				
Fees of office	\$ 151	\$ 140	\$ 140	\$ 11
Investment income	<u>13</u>	<u>9</u>	<u>9</u>	<u>4</u>
Total Revenues	164	149	149	15
EXPENDITURES:				
Judicial				
Court of Appeals	<u>121</u>	<u>366</u>	<u>366</u>	<u>245</u>
Total Expenditures	<u>121</u>	<u>366</u>	<u>366</u>	<u>245</u>
Excess (deficiency) of revenues over (under) expenditures	43	(217)	(217)	260
FUND BALANCE, beginning of year	<u>218</u>	<u>217</u>	<u>217</u>	<u>1</u>
FUND BALANCE, end of year	<u>\$ 261</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 261</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>COURTHOUSE SECURITY</u>				
REVENUES:				
Fees of office	<u>\$ 583</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>(17)</u>
Total Revenues	<u>583</u>	<u>600</u>	<u>600</u>	<u>(17)</u>
EXPENDITURES:				
General administration Non-departmental	<u>583</u>	<u>600</u>	<u>600</u>	<u>17</u>
Total Expenditures	<u>583</u>	<u>600</u>	<u>600</u>	<u>17</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, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i>COURT DESIGNATED FUNDS</i>				
REVENUES:				
Fees of office	\$ 361	\$ 315	\$ 315	\$ 46
Investment income	<u>5</u>	<u>5</u>	<u>5</u>	
Total Revenues	<u>366</u>	<u>320</u>	<u>320</u>	<u>46</u>
EXPENDITURES:				
Public safety				
Administration	292	303	303	11
Medical Examiner	<u>65</u>	<u>102</u>	<u>102</u>	<u>37</u>
Total Expenditures	<u>357</u>	<u>405</u>	<u>405</u>	<u>48</u>
Excess (deficiency) of revenues over (under) expenditures	9	(85)	(85)	94
FUND BALANCE, beginning of year	<u>83</u>	<u>85</u>	<u>85</u>	<u>(2)</u>
FUND BALANCE, end of year	<u>\$ 92</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 92</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>VEHICLE INVENTORY TAX</u>				
REVENUES:				
Investment income	<u>\$ 227</u>	<u>\$ 190</u>	<u>\$ 190</u>	<u>\$ 37</u>
Total Revenues	<u>227</u>	<u>190</u>	<u>190</u>	<u>37</u>
EXPENDITURES:				
General administration				
Tax Assessor	<u>210</u>	<u>246</u>	<u>246</u>	<u>36</u>
Total Expenditures	<u>210</u>	<u>246</u>	<u>246</u>	<u>36</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17</u>	<u>(56)</u>	<u>(56)</u>	<u>73</u>
FUND BALANCE, beginning of year	<u>56</u>	<u>56</u>	<u>56</u>	
FUND BALANCE, end of year	<u>\$ 73</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 73</u>

TARRANT COUNTY, TEXAS

SPECIAL REVENUE FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>CONSUMER HEALTH</u>				
REVENUES:				
Fees of office	\$ 366	\$ 325	\$ 325	\$ 41
Investment income	<u>10</u>	<u>10</u>	<u>10</u>	
Total Revenues	376	335	335	41
EXPENDITURES:				
Community services				
Health Department	<u>415</u>	<u>547</u>	<u>547</u>	<u>132</u>
Total Expenditures	<u>415</u>	<u>547</u>	<u>547</u>	<u>132</u>
Excess (deficiency) of revenues over (under) expenditures	(39)	(212)	(212)	173
FUND BALANCE, beginning of year	<u>214</u>	<u>212</u>	<u>212</u>	<u>2</u>
FUND BALANCE, end of year	<u>\$ 175</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 175</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.

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.

2000 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 2000 fiscal year budget.



TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2000 (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	\$ 1,764	\$ 1,261	\$ 15,662	\$ 554
Other receivables	272	10		
TOTAL ASSETS	\$ 2,036	\$ 1,271	\$ 15,662	\$ 554
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities -				
Accounts payable	\$ 842	\$ 11	\$ 778	
Deferred revenue	258			
Total liabilities	1,100	11	778	
Fund equity:				
Reserved fund balance:				
For capital projects	860	1,092	11,553	\$ 554
For encumbrances	76	168	3,331	
Total fund equity	936	1,260	14,884	554
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,036	\$ 1,271	\$ 15,662	\$ 554

<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>2000</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>Total</u>
		\$ 184	\$ 560	\$ 570	\$ 2,324	\$ 5,468	\$ 28,347 282
<u>NIL</u>	<u>NIL</u>	<u>\$ 184</u>	<u>\$ 560</u>	<u>\$ 570</u>	<u>\$ 2,324</u>	<u>\$ 5,468</u>	<u>\$ 28,629</u>
		\$ 2	\$ 91	\$ 79	\$ 161	\$ 364	\$ 2,328 258
		2	91	79	161	364	2,586
		164 18	270 199	325 166	1,715 448	4,706 398	21,239 4,804
		182	469	491	2,163	5,104	26,043
<u>NIL</u>	<u>NIL</u>	<u>\$ 184</u>	<u>\$ 560</u>	<u>\$ 570</u>	<u>\$ 2,324</u>	<u>\$ 5,468</u>	<u>\$ 28,629</u>

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (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>
REVENUES:				
Interest on investments	\$ 78	\$ 43	\$ 794	\$ 32
Other revenues	398		20	
Total revenues	476	43	814	32
EXPENDITURES:				
Capital outlay	618	193	2,160	
Total expenditures	618	193	2,160	
Excess (deficiency) of revenues over expenditures	(142)	(150)	(1,346)	32
OTHER FINANCING SOURCES -				
Operating transfers out			(600)	
Bond proceeds				
Total other financing sources			(600)	
Excess (deficiency) of revenues and financing sources over expenditures and other uses	(142)	(150)	(1,946)	32
FUND BALANCES (DEFICIT), beginning of year	1,078	1,410	16,830	522
FUND BALANCES, end of year	\$ 936	\$ 1,260	\$ 14,884	\$ 554

<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>2000</u> <u>Certificates</u> <u>of</u> <u>Obligation</u>	<u>Total</u>
	\$ 10 4	\$ 1 25	\$ 22	\$ 24	\$ 166	\$ 26 11	\$ 1,196 458
	14	26	22	24	166	37	1,654
<u>\$ 69</u>	<u>556</u>	<u>88</u>	<u>824</u>	<u>482</u>	<u>2,975</u>	<u>6,933</u>	<u>14,898</u>
<u>69</u>	<u>556</u>	<u>88</u>	<u>824</u>	<u>482</u>	<u>2,975</u>	<u>6,933</u>	<u>14,898</u>
(69)	(542)	(62)	(802)	(458)	(2,809)	(6,896)	(13,244)
						12,000	(600) 12,000
						12,000	11,400
(69)	(542)	(62)	(802)	(458)	(2,809)	5,104	(1,844)
<u>69</u>	<u>542</u>	<u>244</u>	<u>1,271</u>	<u>949</u>	<u>4,972</u>		<u>27,887</u>
<u>NIL</u>	<u>NIL</u>	<u>\$ 182</u>	<u>\$ 469</u>	<u>\$ 491</u>	<u>\$ 2,163</u>	<u>\$ 5,104</u>	<u>\$ 26,043</u>

TARRANT COUNTY, TEXAS

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>NON-DEBT CAPITAL</u>				
REVENUES:				
Investment income	\$ 106	\$ 50	\$ 50	\$ 56
Other revenues	398	328	328	70
Total Revenues	504	378	378	126
EXPENDITURES:				
General Administration				
County Administrator	1	2	2	1
Non-departmental	3	42	22	19
Budget/Risk Management	2	2	2	
Tax Assessor	25	25	25	
Information Technologies	10	10	10	
Personnel	4	4	4	
Facilities	67	680	680	613
Total General Administration	112	765	745	633
Public Safety				
Sheriff - Administration	32	35	35	3
Sheriff - Confinement	30	30	30	
Confinement - Greenbay	7	7	8	1
Sheriff - Investigation		1	1	1
Sheriff - Patrol	1	1	1	
Constable Pct 1	1		1	
Constable Pct 2	1		1	
Constable Pct 3	1	1	1	
Constable Pct 4	2		3	1
Community Suprvsn & Corrcctns	5	5	5	
Total Public Safety	80	80	86	6
Public Buildings				
Justice Center	15	16	16	1
Northeast annex		4	4	4
Total Public Buildings	15	20	20	5
Judicial				
Criminal District Court 3	1		1	
231st District Court	1		2	1
324th District Court	4	5	4	
Criminal Courts	5	3	5	
Probate Courts	1	4	5	4

TARRANT COUNTY, TEXAS

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<i>NON-DEBT CAPITAL(cont'd)</i>				
Judicial (cont'd)				
Pct 1 Justice of the Peace		\$ 2	\$ 2	\$ 2
Pct 2 Justice of the Peace	\$ 4	4	4	
Pct 4 Justice of the Peace	7	7	7	
District Attorney	16	16	16	
District Clerk	9	12	12	3
County Clerk	12	15	15	3
Domestic Relations	1	1	1	
Child Support	6	8	8	2
Restitution Enforcement	1	2	2	1
Child Support Monitoring	3	3	3	
Jury Services	13	20	20	7
Court/Judiciary		1		
Total Judicial	84	103	107	23
Community Services				
Health Department	10	5	15	5
Human Services	5	5	5	
Agricultural Extension Service	3	3	3	
Total Community Services	18	13	23	5
Transportation				
Pct 1 General		12	12	12
Pct 1 Capital	44	141	141	97
Pct 2 Capital	12	13	13	1
Pct 3 Capital	36	38	38	2
Pct 4 Capital	105	105	105	
Right of Way	1	1	1	
Sign Shop		1	1	1
Transportation		1	1	1
Total Transportation	198	312	312	114
Total Expenditures	507	1,293	1,293	786
Excess (deficiency) of revenues over (under) expenditures	(3)	(915)	(915)	912
FUND BALANCE, beginning of year	1,243	915	915	328
FUND BALANCE, end of year	\$ 1,240	NIL	NIL	\$ 1,240

TARRANT COUNTY, TEXAS

**CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>GENERAL OBLIGATION</u>				
REVENUES:				
Investment income	\$ 71	\$ 50	\$ 50	\$ 21
Total Revenues	71	50	50	21
EXPENDITURES:				
General Administration				
Non-departmental	3	160	160	157
Total General Administration	3	160	160	157
Public Buildings				
Jail Facility	38	359	359	321
Civil Courts Building	144	751	751	607
Justice Center	11	14	14	3
Total Public Buildings	193	1,124	1,124	931
Total Expenditures	196	1,284	1,284	1,088
Excess (deficiency) of revenues over (under) expenditures	(125)	(1,234)	(1,234)	1,109
FUND BALANCE, beginning of year	1,235	1,234	1,234	1
FUND BALANCE, end of year	<u>\$ 1,110</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 1,110</u>

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<u>GENERAL OBLIGATION SERIES 1999</u>				
REVENUES:				
Investment income	\$ 843	\$ 600	\$ 600	\$ 243
Other revenues	16			16
Total Revenues	859	600	600	259
EXPENDITURES:				
General Administration				
Non-departmental	600	774	774	174
Total General Administration	600	774	774	174
Public Buildings				
Law Center	4,781	9,853	9,853	5,072
Public Health Facility	581	4,989	4,989	4,408
Parking - Law Center	165	1,796	1,796	1,631
Total Public Buildings	5,527	16,638	16,638	11,111
Total Expenditures	6,127	17,412	17,412	11,285
Excess (deficiency) of revenues over (under) expenditures	(5,268)	(16,812)	(16,812)	11,544
FUND BALANCE, beginning of year	16,743	16,812	16,812	(69)
FUND BALANCE, end of year	\$ 11,475	NIL	NIL	\$ 11,475

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i>DISTRICT CLERK INFO TECH REQUIREMENTS</i>				
REVENUES:				
Investment income	<u>\$ 32</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 12</u>
Total Revenues	<u>32</u>	<u>20</u>	<u>20</u>	<u>12</u>
EXPENDITURES:				
Judicial				
District Clerk	<u></u>	<u>539</u>	<u>539</u>	<u>539</u>
Total Expenditures	<u></u>	<u>539</u>	<u>539</u>	<u>539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32</u>	<u>(519)</u>	<u>(519)</u>	<u>551</u>
FUND BALANCE, beginning of year	<u>522</u>	<u>519</u>	<u>519</u>	<u>3</u>
FUND BALANCE, end of year	<u>\$ 554</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 554</u>

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i>1994 CERTIFICATES OF OBLIGATION</i>				
REVENUES:				
Investment income				
Total Revenues				
EXPENDITURES:				
General Administration				
Non-departmental	\$ 69	\$ 70	\$ 70	\$ 1
Total Expenditures	69	70	70	1
Excess (deficiency) of revenues over (under) expenditures	(69)	(70)	(70)	1
FUND BALANCE, beginning of year	69	70	70	(1)
FUND BALANCE, end of year	NIL	NIL	NIL	NIL

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>1995 CERTIFICATES OF OBLIGATION</u>				
REVENUES:				
Investment income	\$ 20	\$ 20	\$ 20	
Other revenues	4		4	
Total Revenues	24	20	24	
EXPENDITURES:				
General Administration				
Non-departmental	242	255	242	
Records Management	12	25	12	
Graphics	85	85	85	
Total General Administration	339	365	339	
Public Safety				
Fire Marshal	5	4	5	
Total Public Safety	5	4	5	
Public Buildings				
Charles Griffin Sub-Courthouse	4	20	4	
Mansfield Sub-Courthouse	4		4	
Old Courthouse	53	58	53	
Muller Building	46		46	
Total Public Buildings	107	78	107	
Total Expenditures	451	447	451	
Excess (deficiency) of revenues over (under) expenditures	(427)	(427)	(427)	
FUND BALANCE, beginning of year	427	427	427	
FUND BALANCE, end of year	NIL	NIL	NIL	NIL

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i><u>1996 CERTIFICATES OF OBLIGATION</u></i>				
REVENUES:				
Investment income	\$ 12	\$ 10	\$ 10	\$ 2
Other revenues	25		25	
Total Revenues	37	10	35	2
EXPENDITURES:				
General Administration				
Non-departmental	17	46	70	53
Information Technologies	45	45	45	
Total General Administration	62	91	115	53
Public Buildings				
Charles Griffin Sub-Courthouse Annex	24	113	113	89
Mebus SE Sub-Courthouse	6	7	7	1
Total Public Buildings	30	120	120	90
Judicial				
153rd District Court	1		1	
Total Judicial	1		1	
Transportation				
Pct 2 General		2	2	2
Total Transportation		2	2	2
Total Expenditures	93	213	238	145
Excess (deficiency) of revenues over (under) expenditures	(56)	(203)	(203)	147
FUND BALANCE, beginning of year	204	203	203	1
FUND BALANCE, end of year	<u>\$ 148</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 148</u>

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<u>1997 CERTIFICATES OF OBLIGATION</u>				
REVENUES:				
Investment income	\$ 43	\$ 25	\$ 25	\$ 18
Total Revenues	43	25	25	18
EXPENDITURES:				
General Administration				
Non-departmental		104	104	104
Total General Administration		104	104	104
Public Safety				
Confinement - Greenbay	2	2	2	
Sheriff - Patrol	2	2	2	
Medical Examiner	49	50	50	1
Youth Center	2	2	2	
Total Public Safety	55	56	56	1
Public Buildings				
Anderson Sub-Courthouse	6	6	6	
Southwest Sub-Courthouse	31	147	147	116
Corrections Facility	26	37	37	11
Old Courthouse		24	24	24
Justice Center	4	5	5	1
Total Public Buildings	67	219	219	152
Judicial				
Criminal District Court 1	2	2	2	
Pct 7 Justice of the Peace	2	2	2	
Total Judicial	4	4	4	
Community Services				
Veterans Service	1	1	1	
Total Community Services	1	1	1	

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<i>1997 CERTIFICATES OF OBLIGATION (cont'd)</i>				
Transportation				
Pct 1 General	\$ 7	\$ 15	\$ 15	\$ 8
Central Garage	160	160	160	
Total Transportation	167	175	175	8
Total Expenditures	294	559	559	265
Excess (deficiency) of revenues over (under) expenditures	(251)	(534)	(534)	283
FUND BALANCE, beginning of year	532	534	534	(2)
FUND BALANCE, end of year	\$ 281	NIL	NIL	\$ 281

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Actual Budgetary Basis</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<u>1998 CERTIFICATES OF OBLIGATION</u>				
REVENUES:				
Investment income	\$ 42	\$ 30	\$ 30	\$ 12
Total Revenues	42	30	30	12
EXPENDITURES:				
General Administration				
Non-departmental		32	32	32
Tax Assessor	1	2	2	1
Information Technologies	154	179	179	25
Facilities		8	8	8
Total General Administration	155	221	221	66
Public Safety				
Warrant Division		2	2	2
Sheriff - Services		21	21	21
Sheriff - Patrol	2	3	3	1
Medical Examiner	18	22	22	4
Detention Center	127	128	128	1
Total Public Safety	147	176	176	29
Public Buildings				
Anderson Sub-Courthouse	70	100	100	30
Northwest Sub-Courthouse	6	15	15	9
Premier St Annex	3		5	2
Confinement - Cold Springs	9	68	37	28
Criminal Court/Jail		23	23	23
Old Courthouse		87	87	87
Northeast Complex Building	19		20	1
Parking Garage - Taylor St	8	10	10	2
Reproduction Center	6		6	
Telephone		31	31	31
Muller Building	50	50	50	
Total Public Buildings	171	384	384	213

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (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 4 Capital	\$ 15	\$ 15	\$ 15	
Total Transportation	15	15	15	
Total Expenditures	488	796	796	\$ 308
Excess (deficiency) of revenues over (under) expenditures	(446)	(766)	(766)	320
FUND BALANCE, beginning of year	670	766	766	(96)
FUND BALANCE, end of year	<u>\$ 224</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 224</u>

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<u>1999 CERTIFICATES OF OBLIGATION</u>				
REVENUES:				
Investment income	\$ 172	\$ 100	\$ 100	\$ 72
Total Revenues	172	100	100	72
EXPENDITURES:				
General Administration				
Non-departmental	12	32	40	28
Tax Assessor		100	100	100
Information Technologies	207	239	239	32
Total General Administration	219	371	379	160
Public Safety				
Sheriff - Investigation		1	1	1
Medical Examiner	4	4	4	
Juvenile Probation	25	30	30	5
Total Public Safety	29	35	35	6
Public Buildings				
Chas Griffin Sub-Courthouse Annex	133	1,123	1,123	990
Mebus Southeast Sub-Courthouse	2	4	4	2
Mansfield Sub-Courthouse	303	242	306	3
Northwest Sub-Courthouse	2	2	2	
Mansfield Boot Camp		28	28	28
Medical Examiner Building	14	20	16	2
Criminal Court/Jail		179	174	174
Old Courthouse	7	133	133	126
Criminal Justice Building	162	206	206	44
Lancaster Annex	2	13	13	11
Northeast Complex Building	17	18	18	1
Educational Center	509	503	509	
Telephone	29	43	43	14
Muller Building	153	224	224	71
Total Public Buildings	1,333	2,738	2,799	1,466

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<i>1999 CERTIFICATES OF OBLIGATION (cont'd)</i>				
Judicial				
Criminal District Court 4	\$ 1		\$ 1	
Child Support	3		3	
Total Judicial	4		4	
Community Services				
Health Department	2	\$ 2	2	
Total Community Services	2	2	2	
Transportation				
Pct 1 Capital	26	27	27	\$ 1
Pct 2 Garage		4		
Pct 2 Capital	62	67	67	5
Pct 3 Capital	26	26	26	
Pct 4 Capital	46	46	46	
Central Garage	2	5	5	3
Total Transportation	162	175	171	9
Total Expenditures	1,749	3,321	3,390	1,641
Excess (deficiency) of revenues over (under) expenditures	(1,577)	(3,221)	(3,290)	1,713
FUND BALANCE, beginning of year	3,230	3,221	3,290	(60)
FUND BALANCE, end of year	\$ 1,653	NIL	NIL	\$ 1,653

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<u>2000 CERTIFICATES OF OBLIGATION</u>				
REVENUES:				
Investment income	\$ 26			\$ 26
Other revenues	10			10
Bond proceeds	12,000	\$ 11,049	\$ 12,000	
Total Revenues	12,036	11,049	12,000	36
EXPENDITURES:				
General Administration				
Non-departmental	571	525	1,215	644
Elections	12	357	357	345
Information Technologies	1,443	4,437	4,437	2,994
Total General Administration	2,026	5,319	6,009	3,983
Public Safety				
Medical Examiner	94	94	94	
Juvenile Probation		6	6	6
Total Public Safety	94	100	100	6
Public Buildings				
Administration Building	30	30	30	
Chas Griffin Sub-Courthouse	2		2	
C Griffin Sub-Courthouse		245	243	243
Mansfield Sub-Courthouse	154		156	2
Northwest Sub-Courthouse	43	60	60	17
Old Courthouse		25	100	100
Justice Center	102	102	102	
Northeast Complex Building	139	144	144	5
Educational Center	2,298	2,300	2,300	2
Muller Building	8	10	10	2
Total Public Buildings	2,776	2,916	3,147	371

TARRANT COUNTY, TEXAS

CAPITAL PROJECT FUNDS - SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Actual Budgetary Basis	Original Budget	Final Budget	Variance Favorable (Unfavorable)
<i><u>2000 CERTIFICATES OF OBLIGATION (cont'd)</u></i>				
Transportation				
Pct 1 Capital	\$ 514	\$ 540	\$ 540	\$ 26
Pct 2 Capital	165	281	275	110
Pct 3 Capital	287	424	424	137
Pct 4 Capital	457	491	491	34
Central Garage	148	142	148	
Transportation	866	836	866	
Total Transportation	<u>2,437</u>	<u>2,714</u>	<u>2,744</u>	<u>307</u>
Total Expenditures	<u>7,333</u>	<u>11,049</u>	<u>12,000</u>	<u>4,667</u>
Excess (deficiency) of revenues over (under) expenditures	4,703			4,703
FUND BALANCE, beginning of year				
FUND BALANCE, end of year	<u>\$ 4,703</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 4,703</u>



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, 2000 (AMOUNTS IN THOUSANDS)

<u>ASSETS</u>	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
Cash and investments	\$ 500	\$ 4,860	\$ 532	\$ 5,892
Other receivables, net of allowance for uncollectibles		36		36
Supplies and prepaid items	30			30
TOTAL ASSETS	\$ 530	\$ 4,896	\$ 532	\$ 5,958
 <u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$ 922	\$ 11	\$ 92	\$ 1,025
Other liabilities	264	4,543	5,714	10,521
Total liabilities	1,186	4,554	5,806	11,546
Fund equity:				
Retained earnings (deficit)	(5,166)	342	(15,739)	(20,563)
Contributed capital	4,510		10,465	14,975
Total fund equity (deficit)	(656)	342	(5,274)	(5,588)
TOTAL LIABILITIES AND FUND EQUITY	\$ 530	\$ 4,896	\$ 532	\$ 5,958

TARRANT COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS (DEFICIT) - ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
OPERATING REVENUES:				
Self insurance revenues	<u>\$ 23,037</u>	<u>\$ 12</u>	<u>\$ 1,706</u>	<u>\$ 24,755</u>
Total operating revenues	23,037	12	1,706	24,755
OPERATING EXPENSES:				
Personnel	41		1,650	1,691
Building and equipment		91		91
Self insurance claims	<u>23,341</u>	<u>95</u>	<u>457</u>	<u>23,893</u>
Total operating expenses	23,382	186	2,107	25,675
Operating income (loss)	(345)	(174)	(401)	(920)
NONOPERATING REVENUES -				
Investment income	<u>40</u>	<u>164</u>	<u>38</u>	<u>242</u>
Gain (loss) before operating transfers	(305)	(10)	(363)	(678)
OPERATING TRANSFERS:				
Operating transfers out	<u>(394)</u>	<u></u>	<u></u>	<u>(394)</u>
Net income (loss)	(699)	(10)	(363)	(1,072)
Retained earnings (deficit), beginning of year	<u>(4,467)</u>	<u>352</u>	<u>(15,376)</u>	<u>(19,491)</u>
Retained earnings (deficit), end of year	<u>\$ (5,166)</u>	<u>\$ 342</u>	<u>\$ (15,739)</u>	<u>\$ (20,563)</u>

TARRANT COUNTY, TEXASCOMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
OPERATING ACTIVITIES:				
Income (loss) from operations	\$(345)	\$(174)	\$(401)	\$(920)
Changes in assets and liabilities:				
Supplies and prepaid items			35	35
Other receivables	42	1		43
Accounts payable	(388)	(25)	(86)	(499)
Other liabilities	(141)	(89)	416	186
Net cash flows provided by (used in) operating activities	(832)	(287)	(36)	(1,155)
INVESTING ACTIVITIES:				
Investment income (expense),net	40	164	38	242
NONCAPITAL FINANCING ACTIVITIES:				
Change in restricted assets	120			120
Operating transfers out	(394)			(394)
Net cash flows provided by (used in) noncapital financing activities	(274)			(274)
INCREASE IN CASH AND CASH EQUIVALENTS	(1,066)	(123)	2	(1,187)
CASH AND CASH EQUIVALENTS, beginning of year	1,566	4,983	530	7,079
CASH AND CASH EQUIVALENTS, end of year	\$500	\$4,860	\$532	\$5,892

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

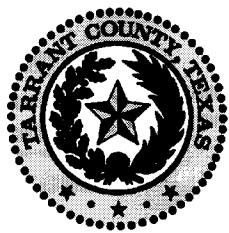
These funds are used to account for the various grants administered by Tarrant County for monies received from Criminal Justice Division, Office of the Governor and all other grantors. Separate departments are maintained for each of the programs.

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, 2000 (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	\$ 620	\$ 1,583	\$ 41	\$ 337	\$ 1,381
Other receivables, net of allowance for uncollectibles	115	1,401	21	3,768	14
Due from other funds					12
Supplies and prepaid items		6			
Restricted assets					
TOTAL ASSETS	\$ 735	\$ 2,990	\$ 62	\$ 4,105	\$ 1,407
 <u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$ 310	\$ 606	\$ 2	\$ 686	\$ 13
Other liabilities	23	125		79	497
Due to other funds	4	888	10	3,141	
Compensated absences		14		177	
Deferred revenue	398	1,357	50	22	
Total liabilities	735	2,990	62	4,105	510
Fund balance:					
Reserved:					
For federal/state grants and programs and other activities					897
For deferred comp participants					
Total fund equity					897
TOTAL LIABILITIES AND FUND EQUITY	\$ 735	\$ 2,990	\$ 62	\$ 4,105	\$ 1,407

Health Grants	Sheriff Trust	Criminal Justice	Miscellaneous Trust	Deferred Compensation	AGENCY		Total
					Payroll Clearing	Fee Office	
\$ 103	\$401	\$ 2,577	\$ 1,475		\$ 2,018	\$ 24,035	\$ 34,571
2,308		832	333			83,622	92,414
2	18					1	31
				\$ 1,056		50,683	8
<u>\$ 2,413</u>	<u>\$419</u>	<u>\$ 3,409</u>	<u>\$ 1,808</u>	<u>\$ 1,056</u>	<u>\$ 2,018</u>	<u>\$158,341</u>	<u>\$ 178,763</u>
\$ 450	\$ 6	\$602	\$ 95			\$ 3	\$ 2,773
1,866		475			\$ 2,018	156,633	159,850
		419	218			1,705	8,251
97		1,913					191
<u>2,413</u>	<u>6</u>	<u>3,409</u>	<u>313</u>		<u>2,018</u>	<u>158,341</u>	<u>174,902</u>
	413		1,495				2,805
				1,056			1,056
	413		1,495	1,056			3,861
<u>\$ 2,413</u>	<u>\$419</u>	<u>\$ 3,409</u>	<u>\$ 1,808</u>	<u>\$ 1,056</u>	<u>\$ 2,018</u>	<u>\$158,341</u>	<u>\$ 178,763</u>

TARRANT COUNTY, TEXASCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Juvenile Probation</u>	<u>HUD Grants</u>	<u>Human Services</u>	<u>Workforce Grants</u>	<u>District Attorney</u>
REVENUES:					
Fees of office					\$ 695
Intergovernmental	\$ 5,466	\$ 14,718	\$ 68	\$ 8,088	
Investment income	46	66	3		24
Other revenues		7		94	283
Total revenues	<u>5,512</u>	<u>14,791</u>	<u>71</u>	<u>8,182</u>	<u>1,002</u>
EXPENDITURES:					
Current:					
General government					
Public safety	6,093				
Judicial					922
Community services		11,336	93	8,063	
Capital outlay	7	3,455		136	5
Total expenditures	<u>6,100</u>	<u>14,791</u>	<u>93</u>	<u>8,199</u>	<u>927</u>
Excess (deficiency) of revenues over expenditures	(588)		(22)	(17)	75
OTHER FINANCING SOURCES -					
Operating transfer in	692		22	17	
Operating transfer out	<u>(104)</u>				
Total other financing sources (uses)	<u>588</u>		<u>22</u>	<u>17</u>	
Excess (deficiency) of revenues and financing sources over expenditures and other uses					75
FUND BALANCES, beginning of year	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>822</u>
FUND BALANCES, end of year	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>\$ 897</u>

<u>Health Grants</u>	<u>Sheriff Trust</u>	<u>Criminal Justice</u>	<u>Miscellaneous Trust</u>	<u>Deferred Compensation</u>	<u>Total</u>
\$ 636			\$ 48		\$ 1,379
12,479		\$ 6,096	1,689		48,604
	\$ 22	83	62	\$ 56	362
<u>26</u>	<u>240</u>	<u>496</u>	<u>259</u>	<u>1</u>	<u>1,406</u>
13,141	262	6,675	2,058	57	51,751
		164	1,608	78	1,850
	275	2,743	134		9,245
		3,560	68		4,550
13,006		134	726		33,358
<u>318</u>	<u>100</u>	<u>860</u>	<u>83</u>		<u>4,964</u>
13,324	375	7,461	2,619	78	53,967
(183)	(113)	(786)	(561)	(21)	(2,216)
183		786	470		2,170
			(25)		(129)
183		786	445		2,041
	(113)		(116)	(21)	(175)
<u>NIL</u>	<u>526</u>	<u>NIL</u>	<u>1,611</u>	<u>1,077</u>	<u>4,036</u>
<u>NIL</u>	<u>\$ 413</u>	<u>NIL</u>	<u>\$ 1,495</u>	<u>\$ 1,056</u>	<u>\$ 3,861</u>

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	<u>Balance</u> <u>October 1, 1999</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>September 30, 2000</u>
PAYROLL CLEARING:			
Cash and investments	\$ 1,954	\$ 64	\$ 2,018
Accounts payable	\$ 1,936	\$ (1,936)	
Other liabilities	18	2,000	\$ 2,018
	<u>\$ 1,954</u>	<u>\$ 64</u>	<u>\$ 2,018</u>
FEE OFFICE:			
Cash and investments	\$ 22,350	\$ 1,685	\$ 24,035
Other receivables	80,747	2,875	83,622
Supplies and prepaid items		1	1
Restricted assets	49,046	1,637	50,683
	<u>\$152,143</u>	<u>\$ 6,198</u>	<u>\$158,341</u>
Accounts payable	\$ 13	\$ (10)	\$ 3
Other liabilities	149,743	6,890	156,633
Due to other funds	2,387	(682)	1,705
	<u>\$152,143</u>	<u>\$ 6,198</u>	<u>\$158,341</u>
TOTAL:			
Cash and investments	\$ 24,304	\$ 1,749	\$ 26,053
Other receivables	80,747	2,875	83,622
Supplies and prepaid items		1	1
Restricted assets	49,046	1,637	50,683
	<u>\$154,097</u>	<u>\$ 6,262</u>	<u>\$160,359</u>
Accounts payable	\$ 1,949	\$ (1,946)	\$ 3
Other liabilities	149,761	8,890	158,651
Due to other funds	2,387	(682)	1,705
	<u>\$154,097</u>	<u>\$ 6,262</u>	<u>\$160,359</u>

GENERAL FIXED ASSET
ACCOUNT GROUP

TARRANT COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

General Fixed Assets

Land and land improvements	\$ 27,634
Buildings and leasehold improvements	124,474
Equipment	<u>82,159</u>
Total	<u>\$ 234,267</u>

Investment in General Fixed Assets From

Bonded indebtedness	
Capital Projects	\$ 199,966
Current Revenues	
General Fund	\$ 12,961
Special Revenue Funds	13,758
Expendable Trust Funds	7,504
Internal Service Funds	<u>78</u>
Total Current Revenues	<u>34,301</u>
Total	<u>\$ 234,267</u>

TARRANT COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
 SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
<i>General Fund</i>				
General Government:				
County Judge			\$ 1	\$ 1
Management Services			5	5
Non-departmental			28	28
Auditor			46	46
Tax Assessor			1,034	1,034
Elections			108	108
Data Services			7,888	7,888
Personnel			50	50
Purchasing			320	320
Records Management			88	88
Facilities			144	144
Carpenter Shop			19	19
Self Insurance			198	198
Group Insurance			4	4
Total General Government	<u>-</u>	<u>-</u>	<u>9,933</u>	<u>9,933</u>
Buildings:				
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, 2000 (AMOUNTS IN THOUSANDS)

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
<i>General Fund (cont'd)</i>				
Public Safety:				
Sheriff			\$ 68	\$ 68
Medical Examiner			1,293	1,293
Community Supervision			192	192
Juvenile Probation			122	122
Pre-trial Release			1	1
Total Public Safety	<u>-</u>	<u>-</u>	<u>1,676</u>	<u>1,676</u>
Judicial:				
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			33	33
District Clerk			322	322
County Clerk			3,043	3,043
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>-</u>	<u>71</u>	<u>3,910</u>	<u>3,981</u>
Community Services:				
Health			72	72
Human Services			19	19
Child Protective Services			2	2
TX Agricultural Extension			30	30
Veterans Service			3	3
Total Community Services	<u>-</u>	<u>-</u>	<u>126</u>	<u>126</u>

TARRANT COUNTY, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
<i>General Fund (cont'd)</i>				
Transportation:				
Precinct 1			\$ 2,413	\$ 2,413
Precinct 2			1,395	1,395
Precinct 3			2,366	2,366
Precinct 4		\$ 5	3,906	3,911
Central Garage			116	116
Sign Shop			(3)	(3)
Transportation			228	228
Total Transportation	<u>-</u>	<u>5</u>	<u>10,421</u>	<u>10,426</u>
 Total General Fund	<u>-</u>	<u>700</u>	<u>26,097</u>	<u>26,797</u>
<i>Capital Project Funds</i>				
Capital Outlay	\$ 27,634	123,226	49,106	199,966
<i>Expendable Trust Funds</i>				
General Government			551	551
Public Safety		2	2,833	2,835
Public Buildings		11		11
Judicial			934	934
Community Services		535	2,638	3,173
 Total Expendable Trust Funds	<u>-</u>	<u>548</u>	<u>6,956</u>	<u>7,504</u>
 Total Fixed Assets	<u>\$ 27,634</u>	<u>\$ 124,474</u>	<u>\$ 82,159</u>	<u>\$ 234,267</u>

TARRANT COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

<u>Function and Activity</u>	<u>10/1/99 Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>9/30/00 Balance</u>
<i>General Fund</i>				
General Government:				
County Judge	\$ 1			\$ 1
Management Services	5			5
Non-departmental	28			28
Auditor	46			46
Tax Assessor	865	\$ 169		1,034
Elections	124		\$ (16)	108
Data Services	7,829	59		7,888
Personnel	50			50
Purchasing	320			320
Records Management	100		(12)	88
Facilities	144			144
Carpenter Shop	31		(12)	19
Self Insurance	170	28		198
Group Insurance	4			4
Total General Government	9,717	256	(40)	9,933
Buildings:				
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	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	655	-	-	655

TARRANT COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

Function and Activity	10/1/99 Balance	Additions	Disposals	9/30/00 Balance
<i>General Fund (cont'd)</i>				
Public Safety:				
Sheriff	\$ 342		\$ (274)	\$ 68
Constables	139		(139)	-
Medical Examiner	1,291	\$ 2		1,293
Community Supervision	216		(24)	192
Juvenile Probation	130		(8)	122
Pre-trial Release	1			1
Total Public Safety	2,119	2	(445)	1,676
Judicial:				
State Civil Courts	89			89
State Criminal Courts	95			95
State Family Courts	16			16
Appeals Court	136			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		(68)	33
District Clerk	322			322
County Clerk	2,819	224		3,043
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	3,825	224	(68)	3,981
Community Services:				
Health	48	25	(1)	72
Human Services	19			19
Child Protective Services	2			2
TX Agricultural Extension	30			30
Veterans Service	3			3
Total Community Services	102	25	(1)	126

TARRANT COUNTY, TEXAS

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)**

Function and Activity	10/1/99 Balance	Additions	Disposals	9/30/00 Balance
<i>General Fund (cont'd)</i>				
Transportation:				
Precinct 1	\$ 2,588		\$ (175)	\$ 2,413
Precinct 2	1,469		(74)	1,395
Precinct 3	2,600		(234)	2,366
Precinct 4	4,091	\$ 5	(185)	3,911
Central Garage	187		(71)	116
Sign Shop	(3)			(3)
Transportation	236		(8)	228
Total Transportation	11,168	5	(747)	10,426
Total General Fund	27,586	512	(1,301)	26,797
<i>Capital Project Funds</i>				
Capital Outlay	187,459	12,507	-	199,966
<i>Expendable Trust Funds</i>				
General Government	94	457		551
Public Safety	2,534	301		2,835
Public Buildings	11			11
Judicial	791	143		934
Community Services	2,881	292		3,173
Total Expendable Trust Funds	6,311	1,193	-	7,504
Total Fixed Assets	\$ 221,356	\$ 14,212	\$ (1,301)	\$ 234,267



DISCRETELY PRESENTED
COMPONENT UNITS

TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Total</u>
Cash and investments	\$ 7,896	\$ 29,018	\$ 36,914
Taxes, net of allowance for uncollectibles		2,251	2,251
Other receivables, net of allowance for uncollectibles	518	22,951	23,469
Due from other governments	3,933		3,933
Due from other funds	80		80
Supplies and prepaid items	1,362	12,472	13,834
Restricted assets - cash and investments	1,347	2,191	3,538
Assets limited as to use		93,539	93,539
Fixed assets (net of accumulated depreciation)	12,274	130,432	142,706
Amounts available for retirement of general long-term obligations	1,347		1,347
Amount to be provided for retirement of general long-term obligations	4,015		4,015
TOTAL ASSETS AND OTHER DEBITS	\$ 32,772	\$292,854	\$ 325,626
 <u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts payable	\$ 1,989	\$ 8,867	\$ 10,856
Other liabilities	1,499	27,799	29,298
Due to other funds		80	80
Client custodian funds payable	380		380
Obligations under capital lease	478	8,557	9,035
Current maturities of long-term debt	270	6,425	6,695
Long-term debt, net of current maturities	4,109	8,927	13,036
Compensated absences	2,825		2,825
Deferred revenue	1,355	100	1,455
Total liabilities	12,905	60,755	73,660
EQUITY AND OTHER CREDITS:			
Contributed capital		1,883	1,883
Investment in general fixed assets	12,274		12,274
Retained earnings		230,216	230,216
Fund balance:			
Reserved:			
For debt service	1,347		1,347
For long-term compensated absences	506		506
For supplies and prepaid items	570		570
Unreserved:			
Undesignated	5,170		5,170
Total equity and other credits	19,867	232,099	251,966
TOTAL LIABILITIES, EQUITY AND FUND BALANCE	\$ 32,772	\$292,854	\$ 325,626

TARRANT COUNTY, TEXASCOMBINING BALANCE SHEET - ALL DISCRETELY PRESENTED
GOVERNMENTAL FUND TYPE COMPONENT UNITS
SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District District (9/30/00)	Tarrant County MHMR (8/31/00)	Total
<u>ASSETS AND OTHER DEBITS</u>			
Cash and investments		\$ 7,896	\$ 7,896
Other receivables, net of allowance for uncollectibles		518	518
Due from other governments		3,933	3,933
Due from other funds		80	80
Supplies and prepaid items		1,362	1,362
Restricted assets - cash and investments		1,347	1,347
Fixed assets (net of accumulated depreciation)		12,274	12,274
Amounts available for retirement of general long-term obligations		1,347	1,347
Amount to be provided for retirement of general long-term obligations		4,015	4,015
		<hr/>	<hr/>
TOTAL ASSETS AND OTHER DEBITS	<u>NIL</u>	<u>\$ 32,772</u>	<u>\$ 32,772</u>
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts payable		\$ 1,989	\$ 1,989
Other liabilities		1,499	1,499
Client custodian funds payable		380	380
Obligations under capital lease		478	478
Current maturities of long-term debt		270	270
Long-term debt, net of current maturities		4,109	4,109
Compensated absences		2,825	2,825
Deferred revenue		1,355	1,355
		<hr/>	<hr/>
Total liabilities		12,905	12,905
EQUITY AND OTHER CREDITS:			
Investment in general fixed assets		12,274	12,274
Fund balance:			
Reserved:			
For debt service		1,347	1,347
For long-term compensated absences		506	506
For supplies and prepaid items		570	570
Unreserved:			
Undesignated		5,170	5,170
		<hr/>	<hr/>
Total equity and other credits		19,867	19,867
		<hr/>	<hr/>
TOTAL LIABILITIES, EQUITY AND FUND BALANCE	<u>NIL</u>	<u>\$ 32,772</u>	<u>\$ 32,772</u>

TARRANT COUNTY, TEXASCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30,2000 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/00)	Tarrant County MHMR (8/31/00)	Total
REVENUES:			
Local revenues		\$ 6,230	\$ 6,230
Intergovernmental		61,382	61,382
Investment income		757	757
Total revenues	-	68,369	68,369
EXPENDITURES:			
Current:			
Community services		67,145	67,145
Capital outlay		294	294
Debt service:			
Principal payments		842	842
Interest and fiscal charges		294	294
Total expenditures	-	68,575	68,575
Excess of revenues over expenditures	-	(206)	(206)
OTHER FINANCING SOURCES:			
Proceeds from sale of fixed asset		1	1
Proceeds of capital leases		210	210
Total financing sources		211	211
Excess of revenues and other financing sources over expenditures	-	5	5
FUND BALANCES, beginning of year		7,588	7,588
FUND BALANCES, end of year	NIL	\$ 7,593	\$ 7,593

TARRANT COUNTY, TEXAS

COMBINING BALANCE SHEET - ALL DISCRETELY PRESENTED
PROPRIETARY FUND TYPE COMPONENT UNITS
SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/00)	Tarrant County MHMR (8/31/00)	Total
<u>ASSETS AND OTHER DEBITS</u>			
Cash and investments	\$ 26,418	\$ 2,600	\$ 29,018
Taxes, net of allowance for uncollectibles	2,251		2,251
Other receivables, net of allowance for uncollectibles	22,951		22,951
Supplies and prepaid items	12,472		12,472
Restricted assets - cash and investments	2,191		2,191
Assets limited as to use	93,539		93,539
Fixed assets (net of accumulated depreciation)	128,854	1,578	130,432
TOTAL ASSETS AND OTHER DEBITS	\$ 288,676	\$ 4,178	\$ 292,854
<u>LIABILITIES AND FUND EQUITY</u>			
LIABILITIES:			
Accounts payable	\$ 8,867		\$ 8,867
Other liabilities	27,799		27,799
Due to other funds		\$ 80	80
Obligations under capital lease	8,557		8,557
Current maturities of long-term debt	6,425		6,425
Long-term debt, net of current maturities	8,927		8,927
Deferred revenue		100	100
Total liabilities	60,575	180	60,755
FUND EQUITY:			
Contributed capital		1,883	1,883
Retained earnings	228,101	2,115	230,216
Total fund equity	228,101	3,998	232,099
TOTAL LIABILITIES AND FUND EQUITY	\$ 288,676	\$ 4,178	\$ 292,854

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 30,2000 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/00)	Tarrant County MHMR (8/31/00)	Total
OPERATING REVENUES:			
Net patient service revenue	\$ 100,749	\$ 155	\$100,904
Other revenues	10,405		10,405
Total operating revenues	111,154	155	111,309
OPERATING EXPENSES:			
Personnel	146,958		146,958
Materials and supplies	40,364		40,364
Building and equipment		230	230
Depreciation and amortization	14,241	276	14,517
Purchased service	40,287		40,287
Other expenses	23,739	127	23,866
Total operating expenses	265,589	633	266,222
Operating income (loss) before nonoperating revenues and expenses	(154,435)	(478)	(154,913)
NONOPERATING REVENUES (EXPENSES):			
Texas Disproportionate Share			
Program III receipts	18,523		18,523
State tobacco settlement	11,598		11,598
Ad valorem tax revenue	139,923		139,923
Investment income	8,512	188	8,700
Interest expense	(1,250)		(1,250)
Other revenues		51	51
Total nonoperating revenues (expenses)	177,306	239	177,545
Net income	22,871	(239)	22,632
Retained earnings, beginning of year	205,230	2,354	207,584
Retained earnings, end of year	\$ 228,101	\$ 2,115	\$230,216

TARRANT COUNTY, TEXAS

COMBINING STATEMENT OF CASH FLOWS - ALL DISCRETELY
PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2000 (AMOUNTS IN THOUSANDS)

	Tarrant County Hospital District (9/30/00)	Tarrant County MHMR (8/31/00)	Total
OPERATING ACTIVITIES:			
Income (loss) from operations	\$(154,435)	(\$478)	\$(154,913)
Net cash provided by (used in) operating activities and nonoperating revenue:			
Depreciation & amortization	14,241	276	14,517
Changes in assets and liabilities:			
Taxes receivable	(406)		(406)
Supplies & prepaid items	(1,614)		(1,614)
Other receivables	409		409
Due from other funds		78	78
Due to other funds		(470)	(470)
Accounts payable	6	(128)	(122)
Deferred revenue	(2,067)	100	(1,967)
Other liabilities	(434)		(434)
Net cash flows provided by (used in) operating activities	(144,300)	(622)	(144,922)
INVESTING ACTIVITIES:			
Investment income (expense), net	7,262	188	7,450
Change in assets limited as to use	(1,395)		(1,395)
Net cash flows provided by (used in) investing activities	5,867	188	6,055
NONCAPITAL FINANCING ACTIVITIES:			
Change in restricted funds	(167)		(167)
Texas Disproportionate Share			
Program III receipts	18,523		18,523
State tobacco settlement	11,598		11,598
Ad valorem tax revenue	139,923		139,923
Net cash flows provided by noncapital financing activities	169,877		169,877
CAPITAL AND RELATED FINANCING ACTIVITY:			
Additions to fixed assets	(24,837)	(625)	(25,462)
Proceeds from sale of assets		29	29
Payments of long-term debt	(6,949)		(6,949)
Payments of capital lease obligations	(347)		(347)
Insurance proceeds		28	28
Net cash flows used in capital and related financing activities	(32,133)	(568)	(32,701)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(689)	(1,002)	(1,691)
CASH AND CASH EQUIVALENTS, beginning of year	27,107	3,602	30,709
CASH AND CASH EQUIVALENTS, end of year	\$ 26,418	\$ 2,600	\$ 29,018
SUPPLEMENTAL DISCLOSURE OF NONCASH			
INVESTING ACTIVITIES: Change in fair value of investments	\$(928)		\$(928)
FINANCING ACTIVITIES: Vehicles contributed from General Fixed Assets		\$ 27	\$ 27

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>
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
2000	33,376	9,293	74,797	15,631	56,220	8,983	15,546	32,431	246,277

(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 & Permits</u>	<u>Fees Of Office</u>	<u>Inter- governmental</u>	<u>Other</u>	<u>Total</u>
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
2000	157,734	46,159	14,113	16,395	234,401

(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>
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%
2000	59,465,933	0.264836	157,487	154,904	98.36%	2,583	1.64%

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	Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
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%
2000	52,879,037	56,859,180	13,268,352	13,539,135	6,681,456	59,465,933	70,398,315	84.47%

TARRANT COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2000
(Amounts in thousands)
(UNAUDITED)

Assessed Value of Real Property		\$ 52,879,037
Debt Limit Rate (1)		<u>0.25</u>
Amount of Debt Limit		13,219,759
Road Bonds Outstanding		<u>-</u>
Legal Debt Margin		<u><u>\$ 13,219,759</u></u>
Assessed Value of All Taxable Property		\$ 59,465,933
Debt Limit Rate (2)		<u>0.05</u>
Amount of Debt Limit		2,973,297
Total General Bonded Debt	\$ 127,305	
Less: Debt Service Fund Cash and Investments	<u>651</u>	
Total Net Bonded Debt		<u>126,654</u>
Amount of Debt Margin		<u><u>\$ 2,846,643</u></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	1991	1992	1993	1994	1995
Tarrant County					
Operating Fund	\$0.177382	\$0.215990	\$0.210290	\$0.211850	\$0.202045
Debt Service Fund	0.055885	0.055890	0.061590	0.060020	0.064558
Total County Funds	0.233267	0.271880	0.271880	0.271870	0.266603
Farm to market and lateral roads	0.003462	0.000000	0.000000	0.000000	0.000000
Total Tarrant County	0.236729	0.271880	0.271880	0.271870	0.266603
Tarrant County Hospital District	0.205820	0.229100	0.242100	0.244640	0.239840
Tarrant County College District	0.038400	0.043920	0.046710	0.056510	0.055460
Tarrant County Regional Water District	0.000000	0.000000	0.000000	0.000000	0.000000
Tarrant County Fresh Water Supply	0.194000	0.194000	0.194000	0.218000	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>\$0.704949</u>	<u>\$0.768900</u>	<u>\$0.784690</u>	<u>\$0.821020</u>	<u>\$0.809903</u>

TABLE VI

<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
\$0.205246	\$0.209062	\$0.208638	\$0.212890	\$0.230460
0.059590	0.055774	0.056198	0.051946	0.044325
<u>0.264836</u>	<u>0.264836</u>	<u>0.264836</u>	<u>0.264836</u>	<u>0.274785</u>
<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>
0.264836	0.264836	0.264836	0.264836	0.274785
0.234070	0.234070	0.234070	0.234070	0.234070
0.057720	0.057690	0.106410	0.106410	0.106410
0.020000	0.019823	0.019823	0.019823	0.020000
0.218000	0.218000	0.218000	0.218000	0.218000
0.000000	0.000000	0.000000	0.000000	0.000000
0.030000	0.050000	0.080000	0.080000	0.080000
<u>\$0.824626</u>	<u>\$0.844419</u>	<u>\$0.923139</u>	<u>\$0.923139</u>	<u>\$0.933265</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>
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
2000	1,382	59,465,933	127,305	651	126,654	0.21%	91.65

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>
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%
2000	25,770	6,661	32,431	246,277	13.17%

TARRANT COUNTY, TEXAS
ESTIMATED CONSOLIDATED OVERLAPPING DEBT
September 30, 2000
(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	\$153,075	100.00%	<u>\$153,075</u>
Special Districts:			
Tarrant County Fresh Water Supply District #1	2,145	100.00%	2,145
Tarrant County Hospital District	18,420	100.00%	18,420
Tarrant County College District	88,330	100.00%	88,330
Tarrant County Municipal Utility District #1	1,395	100.00%	1,395
County Line Special District:			
Trophy Club Municipal Utility District #1	6,250	0.53%	33
Total Special Districts			<u>110,323</u>
Cities:			
Arlington	287,210	100.00%	287,210
Bedford	57,560	100.00%	57,560
Benbrook	6,246	100.00%	6,246
Colleyville	24,215	100.00%	24,215
Crowley	5,645	100.00%	5,645
Dalworthington Gardens	1,428	100.00%	1,428
Eules	39,759	100.00%	39,759
Everman	2,320	100.00%	2,320
Forest Hill	4,198	100.00%	4,198
Fort Worth	298,730	99.69%	297,804
Haltom City	14,190	100.00%	14,190
Haslet	2,650	100.00%	2,650
Hurst	12,520	100.00%	12,520
Keller	55,975	100.00%	55,975
Kennedale	5,495	100.00%	5,495
North Richland Hills	58,140	100.00%	58,140
Pantego	1,395	100.00%	1,395
Richland Hills	4,340	100.00%	4,340
Saginaw	12,600	100.00%	12,600
Watauga	22,995	100.00%	22,995
Westover Hills	635	100.00%	635
White Settlement	5,230	100.00%	5,230
Total Cities			<u>922,550</u>

TARRANT COUNTY, TEXAS
ESTIMATED CONSOLIDATED OVERLAPPING DEBT
September 30, 2000
(Amounts in thousands)
(UNAUDITED)

TABLE IX

<u>Taxing Jurisdiction (cont'd)</u>	<u>Total Funded Debt</u>	<u>Estimated Percentage Applicable</u>	<u>Overlapping Funded Debt 9/1/99</u>
County Line Cities:			
Azle	\$9,570	78.94%	\$7,555
Burleson	12,130	9.26%	1,123
Grand Prairie	79,374	45.24%	35,909
Grapevine	113,310	99.64%	112,902
Mansfield	53,210	77.52%	41,248
Southlake	109,008	99.16%	108,092
Total County Line Cities			<u>306,829</u>
School Districts:			
Arlington Independent School District	558,033	100.00%	558,033
Birdville Independent School District	154,308	100.00%	154,308
Carroll Independent School District	113,441	100.00%	113,441
Castleberry Independent School District	15,075	100.00%	15,075
Eagle Mountain Saginaw Independent School District	44,040	100.00%	44,040
Everman Independent School District	3,455	100.00%	3,455
Fort Worth Independent School District	267,490	100.00%	267,490
Hurst Euless Bedford Independent School District	249,093	100.00%	249,093
Keller Independent School District	223,749	100.00%	223,749
Kennedale Independent School District	16,500	100.00%	16,500
Lake Worth Independent School District	14,912	100.00%	14,912
White Settlement Independent School District	17,694	100.00%	17,694
Total School Districts			<u>1,677,790</u>
County Line School Districts:			
Aledo Independent School District	39,584	3.49%	1,381
Azle Independent School District	37,380	63.04%	23,564
Burleson Independent School District	33,587	25.81%	8,669
Crowley Independent School District	82,758	96.15%	79,572
Godley Independent School District	6,150	9.52%	585
Grapevine Colleyville Independent School District	262,756	98.99%	260,102
Mansfield Independent School District	92,052	82.26%	75,722
Northwest Independent School District	43,856	22.46%	9,850
Total County Line School Districts			<u>459,445</u>
Total Overlapping Funded Debt			<u>3,476,937</u>
Total Direct and Overlapping Funded Debt			<u>\$3,630,012</u>

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

Year	Residential Construction		Bank Deposits (in thousands)
	Number of Permits	Value	
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
1999	10,754	183,500	12,910,848

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>1999/2000 Taxable Assessed Valuation</u>	<u>% of Total Taxable Assessed Valuation</u>
American Airlines	Terminals & Facilities	\$927,614	1.56%
Texas Utilities Electric	Electric Utility	710,649	1.20%
Southwestern Bell & Mobile	Telephone Utility	520,327	0.87%
Albertson, Inc.	Retail & Distributing Facility	232,968	0.39%
Textron, Inc.	Helicopter Manufacturing Facility	229,429	0.39%
Delta Airlines, Inc.	Terminals & Facilities	195,783	0.33%
Alcon Laboratories Inc.	Pharmaceuticals	172,655	0.29%
The Sabre Group Inc.	Real Estate	165,592	0.28%
Grapevine Mills Ltd. Partnership	Retail Facility	158,418	0.27%
Maguire Thomas Partners	Real Estate	<u>130,676</u>	<u>0.22%</u>
		<u>\$3,444,111</u>	<u>5.80%</u>

TARRANT COUNTY, TEXAS

GENERAL INFORMATION

Date of incorporation.....	1849
County seat	
Birdville.....	1849-1856
Fort Worth.....	1856-present
Area - square miles.....	864
Governing body	
County Judge.....	1
Commissioners.....	4
Elected officials.....	67
Non-elected employees.....	4,187

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
2000 Census	1,446,000

Source: North Central Texas Council of Governments

TARRANT COUNTY, TEXAS

POPULATION DISTRIBUTION

	<u>17 - UNDER</u>	<u>18 - 24</u>	<u>25 - 34</u>	<u>35 - 49</u>	<u>50 - OVER</u>
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
1999	28.8	9.6	14.6	25.0	22.0

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>
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
1999	37	110	66	171	209	85	678

Sources: Texas Workforce Commission and State Comptroller of Public Accounts

TARRANT COUNTY, TEXAS

TEN LARGEST EMPLOYERS⁽¹⁾

	NUMBER OF EMPLOYEES				
	1999	1998	1997	1996	1995
AMRCorp./American Airlines	30,000	30,000	30,000	28,000	31,400
Lockheed Fort Worth Division	10,000	10,000	11,000	11,600	14,000
Fort Worth Independent School District	9,500	9,500	8,000	8,000	8,000
Arlington Independent School District	6,300	6,300	6,300	5,600	4,900
Bell Helicopter-Textron	6,200	6,200	6,400	6,200	6,200
Texas Health Resources	6,000	6,000	7,400	n/a	n/a
City of Fort Worth	5,100	5,200	5,200	5,100	4,800
Harris Hospital	5,100	5,100	5,100	5,300	5,000
Delta Airlines, Inc.	5,000	5,000	5,900	5,900	6,000
U.S. Postal Service	4,500	4,300	4,300	4,300	4,300

UNEMPLOYMENT AND HOUSEHOLD BUYING POWER⁽¹⁾

	Unemployment Rate	Effective Buying Income Per Household
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
1999	3.1	26,472

TRANSPORTATION⁽¹⁾

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	750
Railroad Services	6

(1)Source: The "2000 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 120 schools in the district operate on the 5-3-4 plan in which the elementary schools (73) teach grades 1-5; middle schools (24), grades 6-8; senior high schools (13), grades 9-12, and (10) alternative schools. The Fort Worth School District employs approximately 4,500 classroom teachers to instruct the 78,000 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

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
1999	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.

	Spring 2000 Enrollment	Type of Institution/ Year Founded	Type of Degrees Available
Tarrant County College *	24,597	Community college/1965	Associate's and certificates of completion
University of Texas at Arlington	18,202	State/1895	Bachelor's, master's, and doctorate
Texas Christian University	6,981	Private/1873	Bachelor's, master's, doctorate, and professional
Southwestern Baptist Theological Seminary	3,004	Theological Seminary/ 1908	Master's, doctorate
Texas Wesleyan University	2,753	Private/1890	Bachelor's, master's, JD

*Includes Northeast, Northwest, South and Southeast campuses.

Source: Texas Education Agency