

Annual Fiscal Report for Counties for Fiscal Years Ending Between July 1, 1999 and and June 30, 2000

Special Instructions

Please read the enclosed Manual of Accounts for Texas Counties for instructions on how to complete this report.

For assistance in completing this report, contact the County Information Project Director, Texas Association of Counties, in Austin at (512) 478-8753.

Return your completed report to :

Texas Association of Counties
1204 San Antonio Street
Austin, TX 78701

ADDRESS LABEL

County: _____

Submitting Official: _____

Title: _____

Telephone: _____

E-Mail: _____

Important - Please note:

The information supplied in this report will be used by the Texas Association of Counties and by the Bureau of the Census in its ongoing statistical programs. It also will be used by many State departments and agencies to analyze the impact of proposed legislation and for many other types of analysis.

This report is due on May 15, 2000.

Fiscal Year End:

Month	Day	Year

Part I - COMBINED BALANCE SHEET

Code	Description	Government Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Other Funds
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Component Unit
11.0000	Assets and Other Debits								
11.1000	Current Assets								
11.1100	Cash and investments								
11.1300	Receivables								
11.1400	Inventories								
11.1500	All other current assets								
11.1600	Due from and advance to								
11.2000	Fixed Assets								
11.2100	Land & Buildings								
11.2200	Equipment								
11.2300	Construction in progress								
11.2400	(Accumulated depreciation)								
11.3000	Restricted Assets								
11.3100	Cash and investments								
11.3500	All other restricted assets								
11.3600	All other current assets								
11.4000	All other assets and debits								
	General long-term account group								
	Total Assets and Other Debits								
12.0000	Liabilities								
12.1000	Payables								
12.2000	Due to other funds								
12.3000	Deferred/Unearned revenue								
12.5000	Revenue bonds								
12.6000	General obligation bonds								
12.7000	All other long-term debt								
12.8000	All other liabilities								
12.9000	Deferred compensation								
	Total Liabilities								
13.0000	Equities and Other Credits								
13.1000	Investment in Fixed Assets								
13.3000	Retained Earnings/Fund Balance								
13.5000	Contributed capital								
13.6000	Other credits								
13.7000	All other								
	Total Equity and Credits								
	Total Liabilities, Equity and Credits								

Part II - COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Code	Description	Government Fund Types				Proprietary Fund Types		Other Funds	Trust & Agency
		General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Component Unit	
30.0000	Revenues								
31.0000	Taxes								
32.0000	Licenses and Permits								
33.0000	Intergovernmental								
34.0000	Charges for Services								
35.0000	Fines and Forfeitures								
36.0000	Miscellaneous Revenue								
	Total Revenues								
40.0000	Expenditures								
41.0000	General Government								
42.0000	Administration of Justice								
43.0000	Public Safety								
44.0000	Public Works								
45.0000	Health and Welfare								
46.0000	Culture/Recreation/Education								
47.0000	Resource Development								
48.0000	Debt Service								
49.0000	Intergovernmental								
54.0000	Capital Outlay								
	Total Expenditures								
60.0000	Excess (Deficiency) of Revenues Over (Under) Expenditures								
59.0000	Other Financing Sources and Transfers								
59.1000	Operating Transfers In								
59.2000	Operating Transfers Out								
59.3000	Residual Operating Transfers In								
59.4000	Residual Operating Transfers Out								
61.0000	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing uses								
62.0000	Net Income From Proprietary Operations								
71.0000	Fund Balance at Beginning of Year								
72.0000	Fund Balance at End of Year								
	Nonoperating Revenues (Proprietary Funds Only)								
36.2000	Interest Income								
36.7000	Gain on Sale of Investments								
36.8000	Interest of Capital Leases								
48.9999	Amortization of Bond Issue Costs								
48.2000	Interest Expense and Fiscal Charges								
63.0000	Total Nonoperating Revenues (Expenses)								

Part III - STATEMENT OF OPERATIONS -- REVENUES

Code	Description	General Fund	Road & Bridge Fund	All Other Governmental Funds	Enterprise Fund	Component Unit	Total
30.0000	Total Revenues						
31.0000	Tax Revenues						
31.1000	Property Taxes						
31.1100	Real Property Tax						
31.1200	Personal Property Taxes						
31.1300	Penalties and Interest on Delinquent Tax						
31.2000	General Sales and Use Tax						
31.9000	Other Taxes - specify						
32.0000	Licenses and Permits						
32.1100	Alcoholic Beverages						
32.2100	Motor Vehicles						
32.3100	Septic Tank Permits (OSSFs)						
32.9900	Other Taxes -- specify						
33.0000	Intergovernmental Revenues						
33.1000	Federal Revenue (Direct)						
33.1010	General Support						
33.1020	Airports						
33.1030	Streets & Highways						
33.1040	Education						
33.1050	Public Welfare						
33.1060	Health and/or Hospitals						
33.1070	Housing and Community Development						
33.1080	Water						
33.1090	Sewerage						
33.1100	Law Enforcement						
33.1110	Corrections						
33.1120	Public Mass Transit Systems						
33.1130	Flood Control						
33.1140	Culture and Recreation						
33.1900	All Other Direct Federal Revenues						
33.2000	State Revenue (Including Federal Pass-through)						
33.2010	General Support						
33.2020	Airports						
33.2030	Streets & Highways						
33.2031	Lateral Road and Bridge Fund						
33.2039	Other - specify						
33.2040	Education						

33.2050	Public Welfare						
33.2051	Indigent Health Care Program						
33.2052	Other Public Welfare						
33.2060	Health and/or Hospitals						
33.2070	Housing and Community Development						
33.2080	Water						
33.2090	Sewerage						
33.2100	Law Enforcement						
33.2110	Corrections						
33.2120	Public Mass Transit Systems						
33.1130	Flood Control						
33.1140	Culture and Recreation						
33.2900	All Other State Revenues						
33.3000	Local Government Revenues						
33.3010	General Support						
33.3020	Airports						
33.3030	Streets & Highways						
33.3040	Education						
33.3050	Public Welfare						
33.3060	Health and/or Hospitals						
33.3070	Housing and Community Development						
33.3080	Water						
33.3090	Sewerage						
33.3100	Law Enforcement						
33.3110	Corrections						
33.3120	Public Mass Transit						
33.3130	Flood Control						
33.3140	Culture and Recreation						
33.3900	All Other Local Government Revenues						
34.0000	Charges for Services						
34.1000	General Government						
34.1100	Court Costs						
34.1110	Criminal Court Costs						
34.1111	District Courts						
34.1112	County Courts at Law						
34.1113	Constitutional County Court						
34.1114	Justice of the Peace Courts						
34.1120	Civil Court Costs						
34.1121	District Courts						
34.1122	County Courts at Law						

34.1123	Constitutional County Court						
34.1124	Justice of the Peace Courts						
34.1200	Recording of Legal Instruments						
34.1210	Records Management Fees						
34.1900	All Other Recording Fees						
34.2000	Airports						
34.3000	Streets & Highways						
34.3100	Regular Roads, Bridges, and Highways						
34.3200	Toll Facilities						
34.4000	Health and Welfare						
34.4100	Public Welfare						
34.4200	Health and/or Hospitals						
34.4210	Public Hospitals						
34.4290	All Other Health and/or Hospital						
34.5000	Housing and Community Development						
34.6000	Operation of Public Utilities						
34.6100	Water Supply System						
34.6200	Sewerage and Solid Waste						
34.6210	Sewerage Charges						
34.6220	Solid Waste Management						
34.6300	Public Mass Transit Systems						
34.7000	Public Safety						
34.8000	Culture and Recreation						
34.8100	Parks and Recreation						
34.8200	Library						
34.8900	All Other Culture and Recreation						
34.9000	All Other General Government						
35.0000	Fines and Forfeitures						
35.1000	Fines						
35.1100	District Courts						
35.1200	County Courts at Law						
35.1300	Constitutional County Court						
35.1400	Justice of the Peace Courts						
35.2000	Forfeitures						
35.9000	Other Fines and Forfeitures						
36.0000	Miscellaneous Revenue						
36.1000	Special Assessments						
36.2000	Interest Income						
36.3000	Rents and Grazing						

36.4000	Royalties						
36.5000	Parking Facilities						
36.6000	Sales of Assets						
36.7000	Net Gain (Loss) on Sale of Investments						
36.8000	Interest on Capital Leases						
36.9000	Other Miscellaneous Revenue						

Part IV - STATEMENT OF OPERATIONS -- EXPENDITURES
PLEASE DO NOT REPORT INTERGOVERNMENTAL OR CAPITAL OUTLAY AMOUNTS IN THIS SECTION.

Code	Description	General Fund	Road & Bridge Fund	All Other Special Revenue Funds	Enterprise Fund	Component Unit	Total
41.0000	General Government						
41.1000	General Administration						
41.1100	County Judge						
41.1200	Commissioners Court						
41.1300	County Clerk						
41.2000	Financial Administration						
41.2100	County Auditor						
41.2200	County Treasurer						
41.2300	County Tax Assessor-collector						
41.2400	Puchasing (Statutory only)						
41.2500	Other Financial Administration						
41.3000	Elections						
41.9000	Other						
42.0000	Administration of Justice						
42.1000	Courts						
42.1100	District Courts						
42.1200	Courts at Law						
42.1300	County Court						
42.1400	Justice of the Peace Courts						
42.2000	Prosecutors						
42.2100	District Attorney						
42.2200	County Attorney						
42.2300	Criminal District Attorney						
42.3000	Indigent Defense						
42.3100	Public Defenders						
42.3200	Indigent Defense Costs (no Public Defender)						
42.4000	Adult Probation						
42.5000	Juvenile Programs						
43.0000	Public Safety						
43.1000	Law Enforcement						
43.1100	Sheriff						
43.1200	Constable						
43.1900	Other Law Enforcement						
43.2000	Correctional Institutions						
43.2100	Medical and Psychological Services to Prisoners						
43.2110	Medical Services						
43.2120	Mental Health Services						
43.3000	Emergency Management						
43.3100	Fire						
43.3200	Emergency Medical Services						

43.3900	Other Protection/Law Enforcement						
44.0000	Public Works						
44.1000	County Roads and Bridges						
44.1100	County Roads						
44.1110	Construction						
44.1120	Maintenance						
44.1130	Rehabilitation						
44.1200	County Bridges						
44.1210	Construction						
44.1220	Maintenance						
44.1230	Rehabilitation						
44.1300	Right of Way Acquisition						
44.1400	Utility Construction						
44.1500	Other Road Expenditures						
44.2000	Sanitation and wastewater						
44.3000	Solid Waste and Recycling						
44.3100	Solid Waste						
44.3200	Recycling						
44.4000	General Building Maintenance						
44.5000	Parking Facilities						
44.6000	Flood Control						
44.9000	Other Public Works						
45.0000	Public Health and Welfare						
45.1000	Health						
45.1100	Hospitals						
45.1200	Health Department						
45.1300	OSSF (Septic Tank) Program						
45.2000	Welfare						
45.2100	Care for the Indigent/Poor						
45.2110	Indigent Health Care						
45.2111	Prisoners						
45.2190	Other Indigent/Poor Programs						
45.2200	Other Public Welfare						
46.0000	Culture/Recreation/Education						
46.1000	Parks						
46.2000	Libraries						
46.3000	Education						
47.0000	Resource Development						
47.1000	Conservation & Natural Resources						
47.2000	Housing and Urban Development						
47.3000	Economic Development & Assistance						
48.0000	Debt Service						
48.1000	Principal Payment						
48.2000	Interest Expense						

48.2100	Water Supply System						
48.2200	Electric Power System						
48.2300	Gas Supply System						
48.9000	Other Debt Service Costs						
50.0000	Utilities - Operating Expense						
50.1000	Water Supply System						
50.2000	Electric Power System						
50.3000	Gas Supply System						

Part V - CAPITAL OUTLAY

Category	Construction	Land & Existing Structures	Equipment	Total
General Government				
Justice System				
Law Enforcement				
Corrections				
Fire				
Protective Inspection				
Sewerage				
Sanitation and Wastewater				
Parks and Recreation				
Housing and Community Development				
Highways, Roads and Bridges				
Parking Facilities				
Welfare				
Hospital				
Water				
Nursing Homes				
Health				
Conservation and Natural Resources				
Libraries				
Other				

Part VI - INTERGOVERNMENTAL EXPENDITURES		
Expenditures	Paid to Local Governments	Paid to State
Corrections		
Local Schools		
Financial Administration		
Health		
Hospitals		
Housing and Urban Development		
Highways		
Police/Law Enforcement		
Sewerage		
Solid Waste		
All Other		

Part VII - INDEBTEDNESS					
Debt	Outstanding at Beginning of Fiscal Year (a)	Issued During Fiscal Year (b)	Retired During Fiscal Year (c)	Revenue and Nonguaranteed Bonds (d)	Guaranteed Bonds (e)
Water Supply System					
Public Debt for Privately Owned Housing or Industrial or Business Purposes					
Electric Power System					
Gas Supply System					
Short-term Debt (use column(b) for Outstanding at End of Fiscal Year)					
All Other Purposes					

Department	Number of Employees		Total Salaries		
	Full-time	Part-Time	Full-time	Part-Time	Benefits
Commissioners Court/County Judge					
Road and Bridge					
County Auditor					
County Clerk					
County Treasurer					
County Tax Assessor-Collector					
County Sheriff					
County Jail					
County Attorney					
Justices of the Peace (all)					
Constables (all)					
County Court at Law (all)					
District Clerk					
District Attorney					
District Courts (all)					
Juvenile Department					
All Other					
Total					

* Include the officials' salaries and the county portion of state officials' salaries paid by the county.