

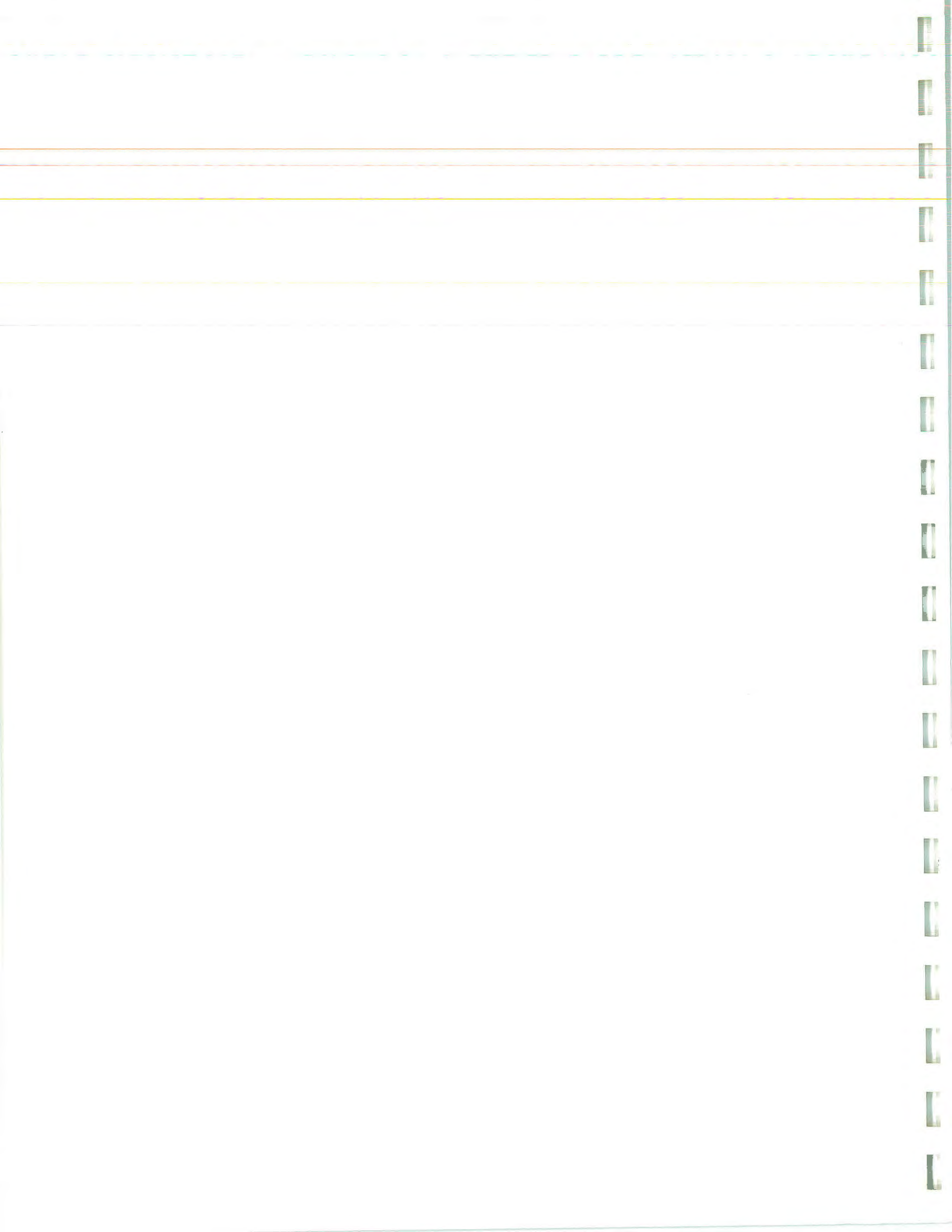
J.K.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
DALLAS COUNTY, TEXAS**



**"OLD RED" — DALLAS COUNTY COURTHOUSE, 1892**

**FOR THE YEAR ENDED  
SEPTEMBER 30, 1990**



DALLAS COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 1990

PREPARED BY:

JOE JACK MILLS, CPA  
COUNTY AUDITOR  
407 RECORDS BUILDING  
DALLAS, TEXAS 75202

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DALLAS COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED SEPTEMBER 30, 1990

<u>Introductory Section</u>	<u>Page</u>
Principal Officials .....	i
Organizational Structure .....	iii
County Auditor's Letter of Transmittal .....	v
Certificate of Achievement for Excellence in Financial Reporting .....	xv

<u>Financial Section</u>	
Report of Independent Auditors .....	1
Combined Financial Statements <u>("Liftable" General Purpose Financial Statements)</u>	
<u>Exhibit</u>	
A-1 Combined Balance Sheet--All Fund Types and Account Groups.....	4
A-2 Combined Statement of Revenues, Expenditures and Changes in Fund Balances--All Governmental Fund Types .....	8
A-3 Combined Statement of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual--General, Special Revenue and Debt Service Funds .....	10
A-4 Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances--All Proprietary Fund Types and Similar Trust Funds .....	14
A-5 Combined Statement of Cash Flows--All Proprietary Fund Types and Similar Trust Funds.....	16
Notes to Financial Statements .....	18

Combining, Individual Fund and Account Group  
Financial Statements and Schedules

Special Revenue Funds

Exhibit

B-1 Combining Balance Sheet.....	48
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	52
B-3 Statements of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual (By Individual Fund) .....	56

Combining and Individual Fund and Account Group  
Financial Statements and Schedules--Continued

Exhibit

Debt Service Funds

C-1	Combining Balance Sheet.....	76
C-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	78
C-3	Statements of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual (By Individual Fund) .....	80

Capital Projects Funds

Exhibit

D-1	Combining Balance Sheet.....	84
D-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	86

Trust and Agency Funds

Exhibit

E-1	Combining Balance Sheet--Pension Trust and Agency Funds .....	90
E-2	Combining Balance Sheet--All Agency Funds .....	92
E-3	Combining Statement of Revenues, Expenditures and Changes in Fund Balances--All Fiduciary Funds .....	96
E-4	Combining Statement of Cash Flows--All Fiduciary Funds.....	97
E-5	Statement of Changes in Assets and Liabilities--All Agency Funds .....	98
E-6	Combining Statement of Changes in Assets and Liabilities-- All Agency Funds .....	100

General Fixed Assets Account Group

Exhibit

F-1	Schedule of General Fixed Assets--By Source .....	107
F-2	Schedule of Changes in General Fixed Assets.....	108

Statistical Section

Table

1	Assessed Value and Estimated True Value of All Taxable Property--Last Ten Years.....	110
2	Property Tax Rates and Tax Levies--Last Ten Years .....	112
3	Tax Levies and Tax Collections--Last Ten Years.....	114
4	Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita--Last Ten Years.....	116
5	Top Ten Taxpayers.....	118

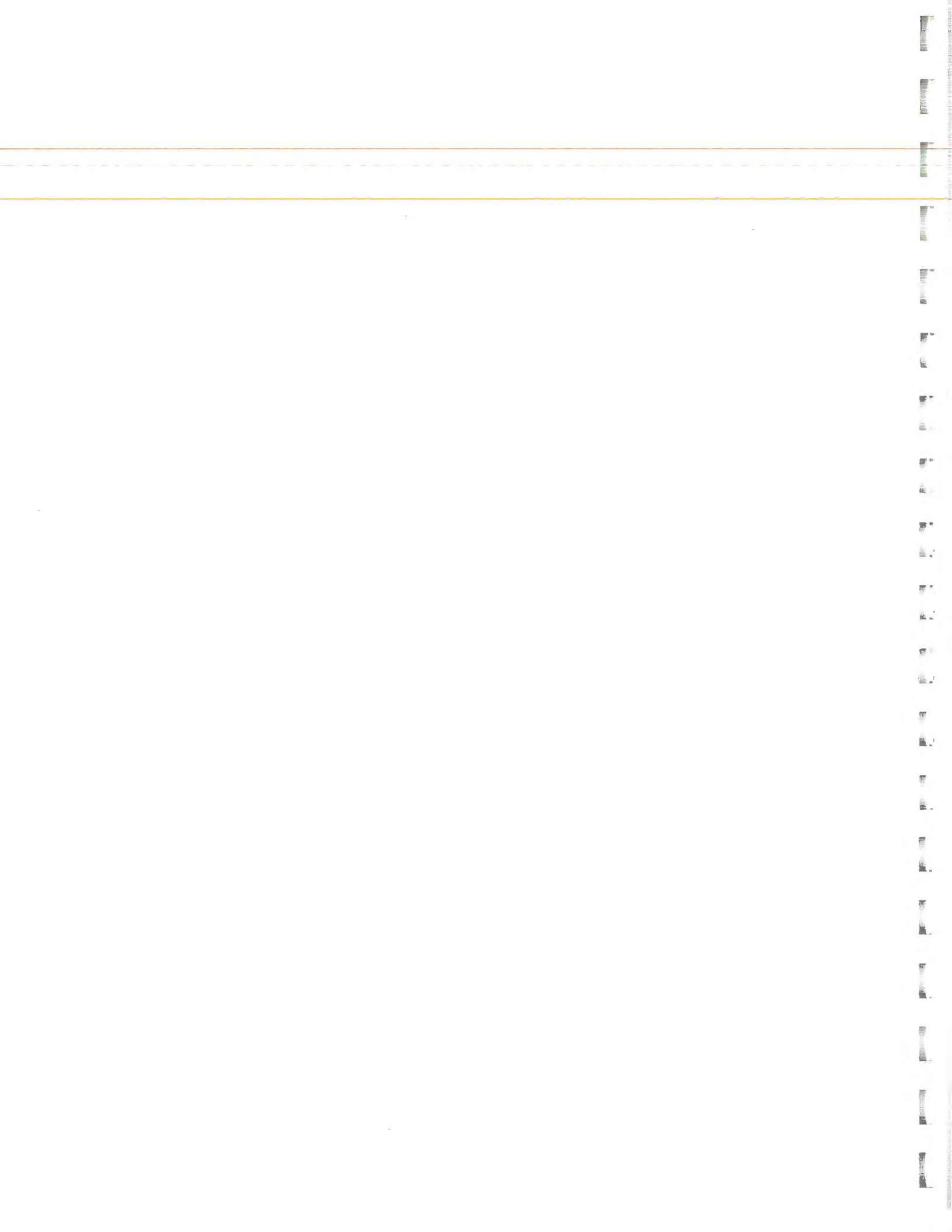
Table

6	Revenues from Selected Sources--All Governmental Fund Types-- Last Ten Years .....	119
7	Expenditures for Selected Functions--All Governmental Fund Types--Last Ten Years .....	120
8	Ratio of Annual Debt Service for General Obligation Bonded Debt to Total Expenditures--All Governmental Fund Types--Last Ten Years .....	122
9	Computation of Legal Debt Margin .....	123
10	Salaries and Surety Bonds of Principal Officials .....	125
11	Schedule of Insurance in Force .....	126
12	Computation of Direct and Overlapping Bonded Debt.....	128
13	Revenue Bond Coverage--Parking Garage .....	131
14	Dallas County Participation Analysis of Funding Progress-- Texas County and District Retirement System.....	132
15	Defined Benefit Pension Plan Revenues By Source and Expenses By Type .....	134
16	Enterprise Fund Analysis of Funding Progress of Defined Benefit Pension Plan.....	137
17	Miscellaneous Statistical Data .....	138

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## **INTRODUCTORY SECTION**



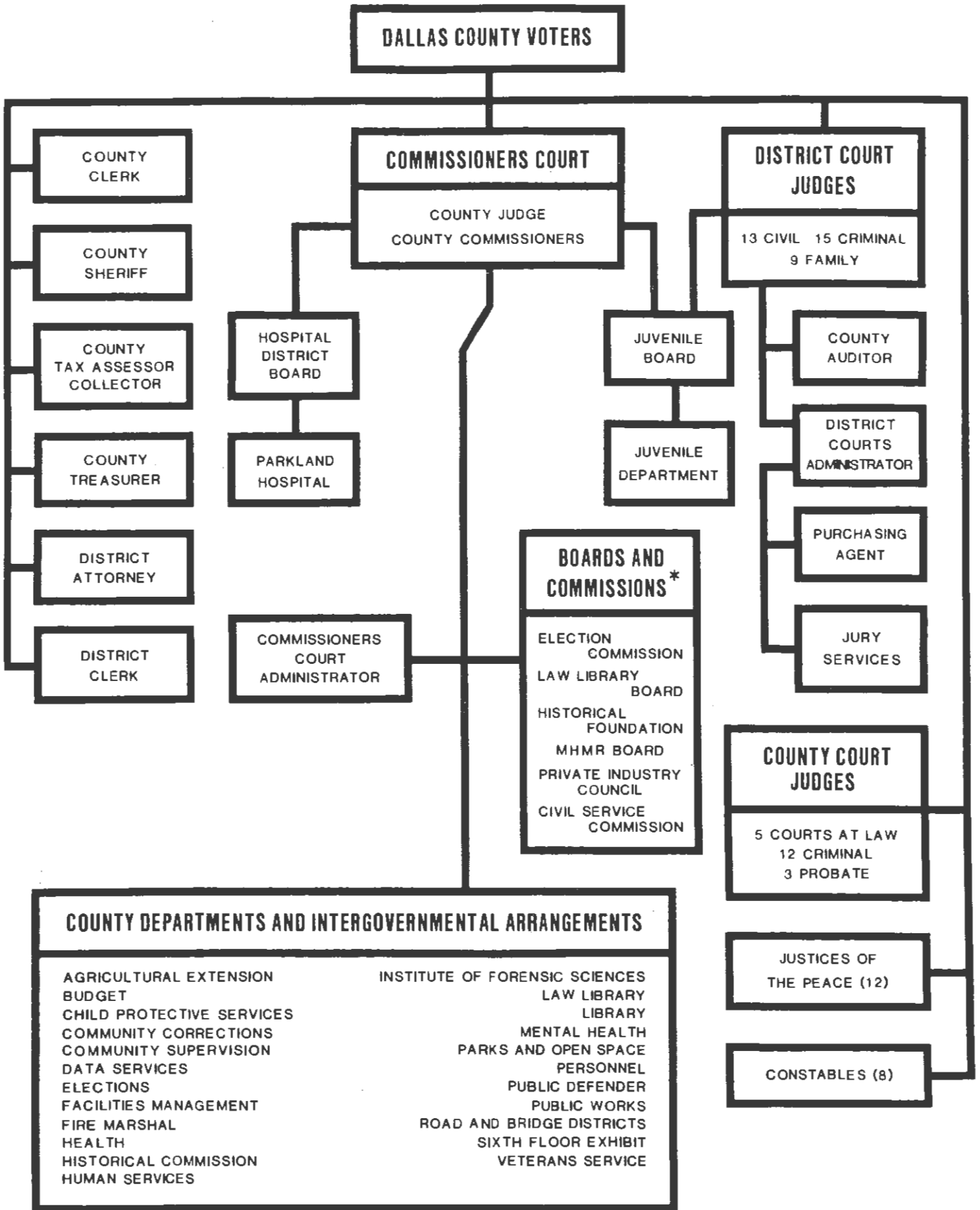
DALLAS COUNTY, TEXAS

PRINCIPAL OFFICIALS

<u>Official Title</u>	<u>Incumbent</u>
County Judge	Lee F. Jackson
Commissioner, Precinct 1	Jimmy L. Jackson
Commissioner, Precinct 2	Nancy E. Judy
Commissioner, Precinct 3	John Wiley Price
Commissioner, Precinct 4	Chris V. Semos
County Auditor	Joe Jack Mills
County Treasurer	Bill Melton
Assessor-Collector of Taxes	David Childs
County Clerk	Earl C. Bullock, Jr.
District Attorney	John Vance
District Clerk	William R. Long
Sheriff	James C. Bowles

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**COUNTY ORGANIZED BY REPORTING RELATIONSHIP**



\* DOES NOT INCLUDE ADVISORY BOARDS

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DALLAS COUNTY  
COUNTY AUDITOR

January 31, 1991

Honorable District Judges of Dallas County and  
Honorable Members of the Dallas County Commissioners Court:

The Comprehensive Annual Financial Report of Dallas County, Texas, for the year ended September 30, 1990, is submitted herewith. This report was prepared by the County Auditor's Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures rests with Dallas County, Texas, (the "County"). We believe the data as presented is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operation of Dallas County as measured by the financial activity of its various funds and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activity have been included. The report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with Paragraph 114.025 Vernon's Texas Codes Annotated ("V.T.C.A.") Local Government Code.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, Dallas County's organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules in addition to the report of the independent auditors on the financial statements and schedules. The statistical section includes selected financial and demographic information which is generally presented on a multi-year basis.

This report includes all funds and account groups of the County. Dallas County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, constables, district attorney, investigators, clerks of the courts, sheriff, jail, fire marshal, medical examiner, crime laboratory and grand jury bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges either independently or in cooperation with other entities, administration of public health services, assistance to indigents, funding of County libraries and the provision of juvenile, health, education and welfare services involving the care and correction of dependent or delinquent children. In addition to general government activities, Dallas County exercises oversight responsibility over the Dallas County Hospital District; therefore, the Hospital District is included in the reporting entity.

Although the Hospital District (the "District") is included as a part of the Dallas County reporting entity, it is an organization separate from Dallas County. The District operates under different statutory and constitutional authority; therefore, its inclusion in our report is not intended to portray that the District is a department of Dallas County. The District has a separate constitutional tax limitation, the independent power of eminent domain, the individual right of ownership of property, both real and personal, with all the attendant ownership privileges and the distinct requirement to select a depository for the District's funds. The assets of the District are not available to the County nor are the County's assets transferable or available to the District. Since certain legal requirements

-v-

and operational areas of the two entities are vastly different, separate disclosures are presented in the transmittal letter and in the notes to the financial statements.

The Dallas Central Appraisal District, the Dallas County Community College District and the Dallas County Schools do not meet the established criteria for inclusion in the reporting entity and, accordingly, are excluded from this report.

## ECONOMIC CONDITION AND OUTLOOK

Dallas County is located in north central Texas and is strategically central to the economic region including the states of Texas, Louisiana, Arkansas, Oklahoma and New Mexico. The County encompasses an area of 900 square miles. The 1980 census reported a population of 1,556,549, and the 1990 population is estimated to be 1,852,810. The County is a major part of the largest Standard Metropolitan Statistical Area ("SMSA") in Texas and the ninth largest SMSA in the country.

As a major financial and insurance center, Dallas County had 88 commercial banks with \$55 billion in assets at March 31, 1990, and 16 savings and loan associations' home offices with \$30 billion in assets at January 1, 1990. The 11th District of the Federal Reserve and the 9th District of the Federal Home Loan Bank are located in Dallas. Dallas has one of the largest concentrations of insurance company headquarters in the United States. The 332 companies, with total assets of \$8.8 billion, include 70 property and casualty insurance companies and 68 legal reserve life insurance companies. The 20 largest firms in Dallas employ over 17,000 people.

In the last twenty-five years, the Dallas metropolitan area has become a significant center for corporate headquarters of publicly held firms whose common stock is sold nationally. Currently, over 356 publicly held corporations make the Dallas area their national headquarters. Located in Dallas are 79 firms listed on either the New York or the American Stock Exchange and 125 firms listed on the National over-the-counter exchange. In addition, the city of Dallas is the business center of the Southwest with 1,800 city-based corporations making it the fifth largest concentration of Dunn and Bradstreet "Million Dollar" corporate headquarters, the third on the Fortune 500 list of industrial company headquarters with 15 and the fourth on the Fortune 500 service-based corporations with 17.

The Dallas/Fort Worth area is one of the fastest growing high-technology centers in the United States. The area has the third-highest concentration of high-technology manufacturing, ranks second nationally in telecommunications manufacturing employment and in the top five nationally in computer and microelectronics manufacturing employment. The area has over thirty-three (33) percent of the high-technology employment in the state of Texas.

Dallas is a major trade and distribution center, with over 200 million square feet of industrial space and over 200 existing and planned industrial districts, with 27% of the Dallas area employment base associated with trade and distribution. As a retail and wholesale center, Dallas has over 20 million square feet of retail space. Dallas Market Center is the world's largest wholesale trade complex, hosting 600,000 buyers annually representing \$7 billion in wholesale sales.

Dallas and Tarrant Counties (the "Metroplex") ranked in the top ten (10) nationally for absorption of office space in 1989, and a similar level of activity is expected for 1990. Apartment occupancy rates in the metroplex have also sharply rebounded since the down years of the mid-eighties.

According to a report compiled by Grant Thornton, a New York firm of accountants and management consultants, the Dallas economy in the third quarter of 1990 recorded the most impressive economic improvement among the 24 major U.S. metropolitan areas covered by the Grant Thornton Index, a quarterly composite of seven economic indicators. We believe that Dallas'



historical and traditional economic diversity will soften any recessionary impact both now and in the future.

The Dallas, Texas, SMSA unemployment rate increased to 5.4% in September 1990 from 5.2% in September 1989 according to the Texas Labor Market Review published by the Texas Employment Commission. Total employment increased from 1,367,400 in September 1989 to 1,375,200 in September 1990. Non-agricultural employment increased from 1,356,400 in September 1989 to 1,368,400 in September 1990.

Dallas County experienced a decline in market value of all properties totalling approximately \$1.52 billion from 1989 to 1990. Taxable values on which the "effective tax rate" was calculated declined approximately \$2.08 billion from 1989 to 1990. Based on the most current information available, the Dallas Central Appraisal District has projected a zero-to-modest increase in market values from 1990 to 1991.

The economic outlook for the area continues to be very favorable. Recent major corporate relocations to the area, the continued absorption of vacant office space, the steady rise in employment and the economic improvement of the Dallas economy in the third quarter of 1990, as cited by Grant Thornton and noted above, provide the basis for our optimistic economic forecast.

Dallas County's financial condition continues to be a very enviable one. Operating reserves are maintained consistent with the County's fiscal policies, and the County maintains an Aaa bond rating from Moody's Investors Service and an AAA from Standard and Poor's Corporation on the County's bond issues.

## MAJOR INITIATIVES

### For the Year

The Commissioners Court has continued its relentless pursuit of a resolution to jail overcrowding in Dallas County. The continuing failure of the Texas Department of Corrections to accept convicted felons is the major cause of the overcrowding in the County jail. Dallas, along with several other Texas counties, has received a favorable ruling from a state court that the Department of Corrections must either take custody of their prisoners or reimburse counties for the costs of housing them. On August 22, 1990, the Court entered a judgment requiring the State to pay Dallas County \$33,949,600 as compensation for holding State prisoners for the period September 28, 1987 through February 28, 1990. In addition, the Court ordered the State to pay compensation to the various counties involved in the law suit for State prisoners held by counties after March 1, 1990. Pursuant thereto, the County has submitted billings to the State for an additional \$17,391,600 for the months of March through November 1990. While the County does not expect ultimately to receive payment for the total amounts billed pursuant to the court judgment, we do hope that the potential liability will motivate the State of Texas to accelerate its prison expansion program, which could provide more immediate relief to jail overcrowding for the counties involved. The County has begun construction on a 2,304-bunk jail tower to provide additional housing for County prisoners. The projected completion date is early 1992, at which time the County's jail capacity is projected to be 6,700. The Commissioners Court continues to meet its statutory responsibility and obligation to provide adequate facilities to house the County's inmate population.

The Juvenile Board and the Commissioners Court, in partnership with the private sector of the community, constructed a status offender facility for juveniles which was dedicated in fiscal year 1990. The Letot Center facility, costing approximately \$2,700,000, was constructed by a private foundation and financed primarily from private donations. The facility was subsequently deeded to the County and was officially opened in October 1990. The Letot Center program will provide

thirty-day residential treatment for runaway juveniles and counseling services for these youths and their families, with the goal of diverting the offenders from further contact with the juvenile justice system.

The County settled the litigation regarding its provision of services to the homeless. A jury had found that the County's assistance programs were not sufficient to meet the minimum statutory requirements imposed. Under the settlement, the County agreed to make certain changes to its General Assistance Program policy manual, principally to clarify that homeless people are eligible for benefits, to increase food assistance rates and to improve the appeals process; to conduct a pilot program whereby a caseworker would be assigned to locations where concentrations of homeless people may be expected and to pursue federal, state and private sources of funding for assistance to homeless people. The additional costs occasioned by the settlement were routinely provided in the fiscal year 1991 budget.

### For the Future

The Commissioners Court has begun the planning and design of a bond program to be presented to the voters in calendar year 1991. The program will include transportation-related projects for improvements to and new construction of roads and bridges on the County's thoroughfare plan. Other permanent improvements to be considered for inclusion are the construction and/or purchase of a consolidated juvenile facility and improvements to and remodeling of existing County facilities. The scope of the program will be determined by the Court's assessment of the needs and the County's financial ability to pay for the improvements contemplated.

The County sold \$4,780,000 in Certificates of Obligation dated September 1, 1990, to finance the purchase of a centralized warehouse and food preparation area, energy conservation and environmental projects and certain traditional capital projects. The warehouse and food preparation area will house a cook/chill operation to provide inmate meals at drastically reduced costs to the County. The energy conservation and environmental projects primarily involve the conversion of certain County vehicles from gasoline to compressed natural gas for fuel efficiency and environmental impact and the clean-up, removal, replacement and upgrade to environmental standards of our underground fuel storage tanks. The traditional capital projects are for the ongoing remodeling, renovation and improvements to County facilities.

The County Judge, in consultation with the Commissioners Court and community leaders, has established a "Planning Council" to establish program priorities for expenditure of AIDS funding available through the Health Resources and Services Administration ("HRSA") and financed by the Ryan White Comprehensive AIDS Resources Act of 1990 (the "CARE Act"). The thrust of the program is to provide immediate services to those stricken with the AIDS virus. The Planning Council is in the process of developing priorities and plans for service delivery for purposes of applying for the supplemental additional funding available under the program. Total maximum funding available to the County is approximately two (2) million dollars. The County will have to compete with other identified areas for approximately one-half or one million dollars. The quality of the program plan for service delivery in competition with other areas will determine the amount of supplemental funds received over the initial million-dollar allocation.

As noted earlier, the jail overcrowding issue continues to be a major concern of the County and undoubtedly will require the best efforts of all concerned in the criminal justice system to effectuate a viable solution.

## Risk Management

Dallas County insures through private carriers against catastrophic losses to its infrastructure and certain major items of personal property. Items so insured include buildings and contents, data media and computer-related equipment, contractor-type heavy equipment utilized in the Road and Bridge Districts, radio transmission towers and related equipment and monies and securities in the Tax Office and County Treasurer's Office.

Dallas County has elected to self-insure against the risks arising from tort claims, workers compensation benefits due employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County, with the exception of the Tax Office and County Treasurer's Office, and any and all other claims asserted by employees and/or third parties against the County arising out of the normal conduct of County business.

Dallas County has chosen to be a reimbursing employer under the unemployment compensation program administered by the Texas Employment Commission.

The District and County Clerks have statutory funds authorized by the state legislature and established by order of the Commissioners Court to provide the resources to indemnify third persons for losses due to errors and omissions on the part of employees of these offices.

The County budgets resources on an annual basis to provide for payment of claims in those risk areas in which the County has chosen to self-insure. Because of the County's aggressive defense against such asserted claims, it is the opinion of management that payment of such claims as incurred will not have a drastic negative impact on the overall budget and financial position of the County. The County has chosen not to create a special self-insurance fund from which to pay such claims, but does maintain an unappropriated fund balance in excess of \$20 million in the General Fund should a large claim need to be paid for which adequate budgeted funds had not been routinely provided.

## FINANCIAL INFORMATION

The County's accounting records for general governmental operations are maintained and the financial statements are presented on a modified accrual basis. The financial operating controls are shared by the Commissioners Court, which is the governing body, and the County Auditor, who is appointed by the District Judges. The County Auditor has the basic responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners Court for approval. The Commissioners Court sets the tax rates, establishes policies for County operations, approves contracts for the County and develops and adopts the County budget within the resources as estimated by the County Auditor.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived therefrom and the evaluation of costs and benefits requires estimates and judgments by management.

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

The Hospital District's accounting records are maintained on the accrual basis. Management and control of the District's records are the responsibility of the Board of Managers in accordance with Article 4494n.6 of the civil statutes of the State of Texas, which states, in part, "The Commissioners Court of any such county shall have the power to prescribe the method and manner of making purchases and expenditures by and for such Hospital District and also shall be authorized to prescribe all accounting and control procedures, or may delegate any or all such powers to the Board of Managers of such District by the adoption of an appropriate resolution or order to that effect." Since the Dallas County Commissioners Court has adopted such an order, the Board of Managers has the power to make purchases and expenditures for the Hospital District and to prescribe all accounting and control procedures. All accounting records of the District are maintained by the Hospital District, are audited by an independent audit firm and are reported upon in greater detail in the District's Annual Financial Report. Copies of the report may be obtained by contacting the Dallas County Hospital District.

Budgetary Controls--Dallas County maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's governing body. Activities of the General Fund, Special Revenue Funds and Debt Service Funds are included in the annual appropriated budget. Project length financial plans are adopted for the Capital Project Funds. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund. Dallas County maintains an encumbrance accounting system as one method of accomplishing budgetary control. Unencumbered appropriations lapse at the close of the budget period and outstanding obligations are reappropriated in the subsequent budget period.

As demonstrated by the financial statements and schedules included in the financial section of this report, Dallas County continues to meet its responsibility for sound financial management. All amounts presented in the remainder of this letter of transmittal are expressed in thousands of dollars unless otherwise noted.

General Governmental Functions--The following schedule presents a summary of General Fund, Special Revenue Funds and Debt Service Funds revenues for the fiscal year ended September 30, 1990, as well as the amount and percentage of increases and decreases in relation to prior year revenues.

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1989</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 136,725	51.9%	\$ 6,906	5.3%
Highway license fees	13,546	5.1	6,323	87.5
Fines and forfeitures	9,871	3.7	(312)	(3.1)
Investments and rentals	25,334	9.6	(7,431)	(22.7)
Intergovernmental revenues	25,991	9.9	1,996	8.3
Charges for current services	47,807	18.2	3,949	9.0
Other revenues	4,173	1.6	260	7.2
	<u>\$ 263,447</u>	<u>100.0%</u>	<u>\$ 11,691</u>	4.6%

Assessed valuations of \$99,034,416 for ad valorem taxes represent a decrease of 1.8% from the 1989 valuations. The assessed valuations do not include amounts in dispute of \$597,179 in 1990 and \$316,102 in 1989.

Current tax collections for general governmental functions were 98.1% of the tax levy compared to 98.5% for the preceding year. The ratio of total collections (current and delinquent) to the current tax levy was 99.9%, an increase of 0.1% from the preceding year. Allocations of property tax by purpose for 1990 and the preceding two fiscal years are as follows (amounts per hundred dollars of assessed value):

<u>Purpose</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>
General Fund	\$ 0.11484	\$ 0.10874	\$ 0.09788
Special Revenue Funds	0.00252	0.00231	0.00167
General Long-Term Debt	<u>0.05145</u>	<u>0.05145</u>	<u>0.05145</u>
Total General Governmental Tax Rate	<u>\$ 0.16881</u>	<u>\$ 0.16250</u>	<u>\$ 0.15100</u>

Charges for current services represent the second most significant source of revenues for the County. Dallas County is continuing its efforts to finance services provided by the County with fees allowed by statutes to be charged to users of the services.

The following schedule presents a summary of General Fund, Special Revenue Funds and Debt Service Funds expenditures for the fiscal year ended September 30, 1990 and the percentage of increases and decreases in relation to prior year amounts.

<u>Function</u>	<u>Amount</u>	<u>Percent of total</u>	<u>Increase (decrease) from 1989</u>	<u>Percent of increase (decrease)</u>
General government	\$ 91,310	34.7%	\$ 8,620	10.4%
Public safety	69,989	26.6	7,942	12.8
Streets and highways	6,906	2.6	827	13.6
Health	12,335	4.7	2,170	21.3
Public welfare	13,653	5.2	3,889	39.8
Capital outlay	5,399	2.0	(5,967)	(52.5)
Debt service	61,258	23.2	437	0.7
Other expenditures	<u>2,585</u>	<u>1.0</u>	<u>(379)</u>	<u>(12.8)</u>
Total	<u>\$ 263,435</u>	<u>100.0%</u>	<u>\$ 17,539</u>	<u>7.1%</u>

Fund Equity in the major operating funds was maintained at adequate levels. The General Fund balance of \$51,775 was up \$5,065 from last year; the Debt Service Funds balance of \$31,593 was down \$699 from the preceding year and the Special Revenue Funds balance of \$34,532 was up \$1,415 from last year.

General Fund Equity--The fund equity of the General Fund increased by 10.8% in 1990. The major reasons for the increase in fund equity are the increase in collection of ad valorem taxes within the current tax year and the significant favorable variance in general government expenditures. The \$51,775 fund balance is the equivalent of 3.4 months of expenditures. This fund balance continues to demonstrate sound financial management and keeps Dallas County Government on a solid foundation for future operations.

Enterprise Operations--The County's Enterprise Fund is the Dallas County Hospital District (the "District"). In the fiscal year ended September 30, 1990, the District received 53% of its support from ad valorem taxes (the same percentage as the preceding year). To maintain adequate reserve funds, the Hospital District was required to increase the tax rate to \$0.1750 per hundred dollars

assessed valuation, an increase of 14.4%, on the 1989 tax roll. Approximately 92.5% of the ad valorem taxes received is used to support the operations of the Hospital District. The remaining 7.5% is deposited as direct additions to the General Fund balances for retirement of the outstanding general obligation bonded debt of the Hospital District.

Total operating revenues for the Hospital District were \$114,474 for the year ended September 30, 1990. Operating expenses for the fiscal year were \$229,334.

Hospital District long-term debt at September 30, 1990, was \$86,860 of which \$5,835 is due within one year.

The Hospital District's general obligation bond issues rate among the highest in the United States for hospitals--"AA+" by Standard and Poor's Corporation and "Aa-1" by Moody's Investors Services, Inc. on general obligation bonded indebtedness.

Debt Administration--At September 30, 1990, Dallas County had unlimited tax and limited tax general obligation bonds outstanding in the amount of \$394,970. According to Texas statutes, Dallas County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas constitution amount to \$187,344, and bonds issued under Article 722 of Vernon's Civil Statutes amount to \$207,626. The debt limit for the two authorizations are \$20,371,699 (25% of real property assessed valuation) and \$4,951,720 (5% of assessed valuation of all taxable property); therefore, Dallas County has legal debt margins on general obligation debt of \$20,199,340 and \$4,760,702.

Cash Management--The Dallas County Commissioners Court has adopted a formal investment policy for Dallas County consistent with state statutes governing the investment of County funds. The general objectives set forth in the policy provide for financial security and optimum liquidity of County funds while achieving the maximum yield on funds invested and maximum levels of invested funds.

Authorized investments in our policy are consistent with those investments authorized by State law for Texas counties. Generally, the County has limited its investments to bank certificates of deposit with the County Depository Bank, U.S. Government Securities and fully collateralized repurchase agreements.

The County Treasurer, by policy, is the designated Investment Officer for the County. Interest earnings deposited for the County in all funds for 1990 totaled \$30,014, the second highest in County history, and was equal to revenues generated by \$0.0353 cents on the 1989 current tax rate.

Fiscal year 1990 interest earnings actually received exceeded the original budget projection in excess of \$4 million dollars. These additional resources were a major contributing factor in the funding of the fiscal year 1991 County budget.

The investments at September 30, 1990, for all County funds consisted of the following:

Certificates of Deposit	\$178,267	59.0%
Repurchase Agreements	<u>127,500</u>	<u>41.0</u>
TOTAL	<u>\$305,767</u>	<u>100.0%</u>

Dallas County's demand deposits and bank certificates of deposit are at all times fully covered by qualified and approved collateral held by the County's agent, Federal Reserve Bank of Dallas, in the County's name.

The Hospital District's investments were generally limited to certificates of deposit with the District's depository bank. The District's demand deposits and bank certificates of deposit are at all times fully covered by collateral held by the Federal Reserve Bank of Dallas for the benefit of the District. In fiscal year 1990, the Hospital District earned \$7,012 interest on investment of idle funds.

## OTHER INFORMATION

Independent Audit--V.T.C.A. Local Government Code Paragraph 115.045 requires an annual audit by a "disinterested, competent, experienced public accountant or Certified Public Accountant." Dallas County has complied with this requirement. Ernst & Young, Certified Public Accountants, have concluded their audit of the financial statements of Dallas County for the year ended September 30, 1990. The independent auditor's report on the general purpose financial statements and combining and individual fund and account group financial statements and schedules is included in the financial section of this report.

Awards--The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to Dallas County for its comprehensive annual financial report for the fiscal year ended September 30, 1989. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

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

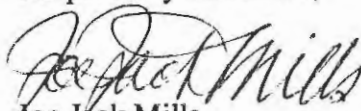
A Certificate of Achievement is valid for a period of one year only. Dallas County has received a Certificate of Achievement for the last nine consecutive years (fiscal years ended 1981-1989). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

In addition, Dallas County received the GFOA's Award for Distinguished Budget Presentation for its annual budget for the fiscal year beginning October 1, 1989. In order to receive this Distinguished Budget Presentation Award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

## ACKNOWLEDGMENTS

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the staff of the County Auditor's Office. We express our appreciation to all members of the office who assisted and contributed to its preparation. We also thank the members of the Commissioners Court, their staff and all other County officials and employees who have given their support in planning and conducting the financial operations of Dallas County in a responsible manner.

Respectfully submitted,

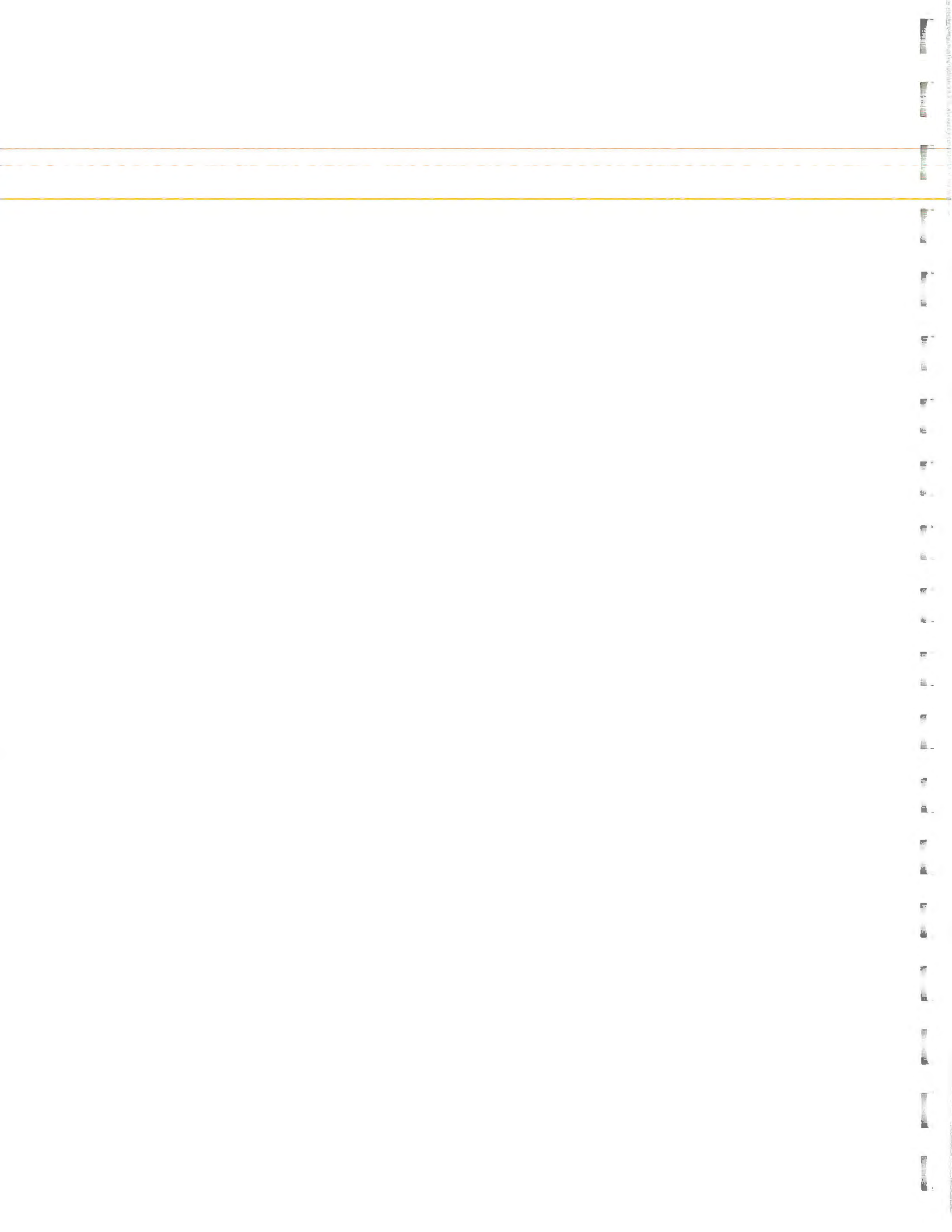


Joe Jack Mills  
County Auditor

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## **FINANCIAL SECTION**



## Report of Independent Auditors

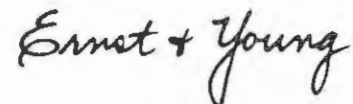
Honorable Commissioners Court  
Dallas County, Texas

We have audited the accompanying general purpose financial statements of Dallas County, Texas, as of September 30, 1990, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Enterprise Fund, which represents total assets of 99% and revenues of 97% of the related totals of the Proprietary Fund Type. Those financial statements have been audited by other auditors whose report has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the Enterprise Fund, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. 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, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Dallas County, Texas, at September 30, 1990, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Dallas County, Texas. Such information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole. The statistical information listed in the statistical section of the table of contents (tables 1-17) 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.



January 18, 1991

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Combined Financial Statements  
("Liftable" General Purpose Financial Statements)

DALLAS COUNTY, TEXAS

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

SEPTEMBER 30, 1990  
(in thousands of dollars)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 58,923	\$32,446	\$ 33,352	\$155,268
Investments in bank common trust funds	—	—	—	—
Deferred compensation investments	—	—	—	—
Life insurance annuity contracts	—	—	—	—
Receivables (net of allowances for uncollectibles of \$144,799):				
Taxes	95,038	2,105	42,641	—
Accounts	2,295	629	130	—
Accrued interest	53	—	99	—
Premiums and deductions	—	—	—	—
Due from other funds	846	1,971	—	—
Due from other governmental units	2,763	763	—	898
Inventories	365	993	—	—
Restricted assets:				
Cash, cash equivalents and other current assets	—	—	—	—
Securities held in trust	—	—	—	—
Assets limited as to use	—	—	—	—
Property, plant and equipment, net of accumulated depreciation	—	—	—	—
Other debits:				
Amount available in debt service funds	—	—	—	—
Amount to be provided for retirement of general long-term debt	—	—	—	—
<b>TOTAL ASSETS</b>	<u>\$160,283</u>	<u>\$38,907</u>	<u>\$76,222</u>	<u>\$156,166</u>

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

Exhibit A-1

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>September 30, 1990</u>	<u>September 30, 1989</u>
\$ 56,119	\$ 983	\$ 40,598	\$ --	\$ --	\$ 377,689	\$ 400,943
--	--	64,026	--	--	64,026	56,214
--	--	14,058	--	--	14,058	12,799
--	--	64	--	--	64	60
2,565	--	--	--	--	142,349	135,687
25,966	--	432	--	--	29,452	25,349
--	--	23	--	--	175	404
--	429	--	--	--	429	703
--	--	115	--	--	2,932	1,622
--	--	--	--	--	4,424	4,106
10,422	--	--	--	--	11,780	7,316
3,391	--	8	--	--	3,399	2,072
--	--	50,683	--	--	50,683	49,798
14,175	--	--	--	--	14,175	25,619
155,345	--	--	286,308	--	441,653	421,373
--	--	--	--	31,593	31,593	32,292
--	--	--	--	374,250	374,250	401,382
<u>\$ 267,983</u>	<u>\$ 1,412</u>	<u>\$ 170,007</u>	<u>\$ 286,308</u>	<u>\$405,843</u>	<u>\$1,563,131</u>	<u>\$ 1,577,739</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS--Continued

SEPTEMBER 30, 1990  
(in thousands of dollars)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 11,187	\$ 715	\$ -	\$ 6,440
Fee office accounts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Accrued interest payable	-	-	-	-
Due to other funds	523	804	-	4
Due to other governmental units	41	128	2,064	-
Deferred revenue	96,757	2,728	42,565	-
Current maturities of long-term debt	-	-	-	-
General obligation bonds payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Capital lease obligations	-	-	-	-
Other long-term liabilities	-	-	-	-
Liability for future benefits	-	-	-	-
Deferred compensation benefits	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>108,508</u>	<u>4,375</u>	<u>44,629</u>	<u>6,444</u>
<b>EQUITY AND OTHER CREDITS</b>				
Investments in general fixed assets	-	-	-	-
Retained earnings:				
Reserved for specific activities	-	-	-	-
Unreserved	-	-	-	-
Fund balances:				
Reserved for encumbrances	7,709	3,507	-	83,818
Reserved for inventory of supplies	-	993	-	-
Reserved for payroll, escrow and change funds	73	2	-	-
Reserved for debt service	-	-	31,288	-
Unreserved:				
Designated for subsequent budget periods	4,233	1,975	305	-
Designated for trust purposes	-	-	-	-
Undesignated	<u>39,760</u>	<u>28,055</u>	<u>-</u>	<u>65,904</u>
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<u>51,775</u>	<u>34,532</u>	<u>31,593</u>	<u>149,722</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$160,283</u>	<u>\$38,907</u>	<u>\$76,222</u>	<u>\$156,166</u>

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



Exhibit A-1

Proprietary Fund Types		Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only)	
<u>Enterprise</u>	<u>Internal Service</u>		<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>September 30, 1990</u>	<u>September 30, 1989</u>
\$ 16,794	\$ 630	\$ 19,491	\$ -	\$ -	\$ 55,257	\$ 41,407
-	-	71,075	-	-	71,075	71,638
11,385	60	406	-	8,936	20,787	16,801
1,545	-	-	-	-	1,545	1,614
-	-	1,601	-	-	2,932	1,622
-	-	-	-	-	2,233	138
-	-	-	-	-	142,050	134,770
5,835	-	-	-	-	5,835	5,465
55,045	-	-	-	394,970	450,015	484,878
25,980	-	-	-	-	25,980	26,730
-	-	-	-	1,937	1,937	2,170
4,795	-	-	-	-	4,795	3,444
-	893	-	-	-	893	595
-	-	14,058	-	-	14,058	12,799
<u>121,379</u>	<u>1,583</u>	<u>106,631</u>	<u>-</u>	<u>405,843</u>	<u>799,392</u>	<u>804,071</u>
-	-	-	286,308	-	286,308	276,164
3,391	-	-	-	-	3,391	2,072
143,213	(171)	-	-	-	143,042	135,382
-	-	-	-	-	95,034	45,766
-	-	-	-	-	993	938
-	-	-	-	-	75	75
-	-	-	-	-	31,288	31,673
-	-	-	-	-	6,513	5,974
-	-	63,376	-	-	63,376	55,532
-	-	-	-	-	133,719	220,092
<u>146,604</u>	<u>(171)</u>	<u>63,376</u>	<u>286,308</u>	<u>-</u>	<u>763,739</u>	<u>773,668</u>
<u>\$ 267,983</u>	<u>\$ 1,412</u>	<u>\$ 170,007</u>	<u>\$ 286,308</u>	<u>\$405,843</u>	<u>\$1,563,131</u>	<u>\$ 1,577,739</u>

DALLAS COUNTY, TEXAS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES--ALL GOVERNMENTAL FUND TYPES  
 FISCAL YEAR ENDED SEPTEMBER 30, 1990  
 (in thousands of dollars)

	<u>General</u>
<b>REVENUES</b>	
Taxes	\$ 91,653
Highway license fees	318
Licenses and permits	-
Fines and forfeitures	3,089
Investments and rentals	10,225
Intergovernmental revenues	19,648
Charges for current services	42,787
Miscellaneous	4,119
<b>TOTAL REVENUES</b>	<u>171,839</u>
<b>EXPENDITURES</b>	
Current:	
General government	90,794
Judicial	-
Public safety	67,102
Streets and highways	-
Health	9,318
Public welfare	11,842
Libraries	174
Capital outlay	3,731
Debt service:	
Principal retirement	-
Interest and fiscal agents fees	-
<b>TOTAL EXPENDITURES</b>	<u>182,961</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(11,122)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from capital lease obligations	735
Operating transfers in	16,258
Operating transfers out	(879)
Other	73
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>16,187</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES     OVER (UNDER) EXPENDITURES AND OTHER USES</b>	5,065
Fund balances at beginning of fiscal year	46,710
Change in inventory--purchases method	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 51,775</u>

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

Governmental Fund Types			Totals (Memorandum Only)	
Special Revenue	Debt Service	Capital Projects	Year Ended	
			September 30, 1990	September 30, 1989
\$ 1,966	\$ 43,106	\$ -	\$ 136,725	\$ 129,819
13,228	-	-	13,546	7,223
-	-	-	-	306
6,782	-	-	9,871	10,183
713	14,396	-	25,334	32,765
6,340	3	-	25,991	23,995
5,020	-	-	47,807	43,858
54	-	-	4,173	3,607
<u>34,103</u>	<u>57,505</u>	<u>-</u>	<u>263,447</u>	<u>251,756</u>
516	-	-	91,310	82,690
2,411	-	-	2,411	2,801
2,887	-	-	69,989	62,047
6,906	-	-	6,906	6,079
3,017	-	-	12,335	10,165
1,811	-	-	13,653	9,764
-	-	-	174	163
1,668	-	38,796	44,195	70,049
-	31,535	-	31,535	29,970
-	29,723	-	29,723	30,851
<u>19,216</u>	<u>61,258</u>	<u>38,796</u>	<u>302,231</u>	<u>304,579</u>
<u>14,887</u>	<u>(3,753)</u>	<u>(38,796)</u>	<u>(38,784)</u>	<u>(52,823)</u>
-	-	-	735	2,388
1,129	3,054	2	20,443	16,163
(15,377)	-	(4,187)	(20,443)	(16,163)
721	-	-	794	553
<u>(13,527)</u>	<u>3,054</u>	<u>(4,185)</u>	<u>1,529</u>	<u>2,941</u>
1,360	(699)	(42,981)	(37,255)	(49,882)
33,117	32,292	192,703	304,822	354,595
55	-	-	55	109
<u>\$ 34,532</u>	<u>\$ 31,593</u>	<u>\$ 149,722</u>	<u>\$ 267,622</u>	<u>\$ 304,822</u>

DALLAS COUNTY, TEXAS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCES--BUDGET AND ACTUAL--GENERAL, SPECIAL REVENUE AND DEBT  
 SERVICE FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
 (in thousands of dollars)

	General
	Budget
REVENUES	
Taxes	\$ 90,614
Highway license fees	320
Licenses and permits	-
Fines and forfeitures	3,201
Investments and rentals	7,882
Intergovernmental revenues	20,140
Charges for current services	43,434
Miscellaneous	3,145
TOTAL REVENUES	168,736
EXPENDITURES	
Current:	
General government	100,506
Judicial	-
Public safety	73,094
Streets and highways	-
Health	10,591
Public welfare	13,006
Libraries	183
Capital outlay	5,747
Debt service:	
Principal retirement	-
Interest and fiscal agent fees	-
TOTAL EXPENDITURES	203,127
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(34,391)
OTHER FINANCING SOURCES (USES)	
Proceeds from capital lease obligations	-
Operating transfers in	16,966
Operating transfers out	(1,216)
Other	-
TOTAL OTHER FINANCING SOURCES (USES)	15,750
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(18,641)
Fund balances at beginning of fiscal year	46,710
Change in inventory--purchases method	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 28,069

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

Fund		Special Revenue Funds		
Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 91,653	\$ 1,039	\$ 1,947	\$ 1,966	\$ 19
318	(2)	12,600	13,228	628
-	-	-	-	-
3,089	(112)	7,037	6,782	(255)
10,225	2,343	715	713	(2)
19,648	(492)	10,991	6,340	(4,651)
42,787	(647)	3,703	5,020	1,317
4,119	974	1	54	53
<u>171,839</u>	<u>3,103</u>	<u>36,994</u>	<u>34,103</u>	<u>(2,891)</u>
90,794	9,712	723	516	207
-	-	3,389	2,411	978
67,102	5,992	2,687	2,887	(200)
-	-	9,759	6,906	2,853
9,318	1,273	4,324	3,017	1,307
11,842	1,164	2,329	1,811	518
174	9	-	-	-
3,731	2,016	7,500	1,668	5,832
-	-	-	-	-
-	-	-	-	-
<u>182,961</u>	<u>20,166</u>	<u>30,711</u>	<u>19,216</u>	<u>11,495</u>
<u>(11,122)</u>	<u>23,269</u>	<u>6,283</u>	<u>14,887</u>	<u>8,604</u>
735	735	-	-	-
16,258	(708)	1,307	1,129	(178)
(879)	337	(15,582)	(15,377)	205
73	73	-	721	721
<u>16,187</u>	<u>(437)</u>	<u>(14,275)</u>	<u>(13,527)</u>	<u>748</u>
5,065	23,706	(7,992)	1,360	9,352
46,710	-	33,117	33,117	-
-	-	-	55	55
<u>\$ 51,775</u>	<u>\$23,706</u>	<u>\$ 25,125</u>	<u>\$ 34,532</u>	<u>\$ 9,407</u>

(Continued)

DALLAS COUNTY, TEXAS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCES--BUDGET AND ACTUAL--GENERAL, SPECIAL REVENUE AND DEBT  
 SERVICE FUNDS--Continued

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
 (in thousands of dollars)

	Debt
	Budget
REVENUES	
Taxes	\$ 42,920
Highway license fees	-
Licenses and permits	-
Fines and forfeitures	-
Investments and rentals	12,944
Intergovernmental revenues	6
Charges for current services	-
Miscellaneous	-
TOTAL REVENUES	55,870
EXPENDITURES	
Current:	
General government	-
Judicial	-
Public safety	-
Streets and highways	-
Health	-
Public welfare	-
Libraries	-
Capital outlay	-
Debt service:	
Principal retirement	31,535
Interest and fiscal agent fees	29,734
TOTAL EXPENDITURES	61,269
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(5,399)
OTHER FINANCING SOURCES (USES)	
Proceeds from capital lease obligations	-
Operating transfers in	3,162
Operating transfers out	-
Other	-
TOTAL OTHER FINANCING SOURCES (USES)	3,162
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,237)
Fund balances at beginning of fiscal year	32,292
Change in inventory--purchases method	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 30,055

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

Service Fund		Totals (Memorandum Only)		
Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 43,106	\$ 186	\$135,481	\$ 136,725	\$ 1,244
-	-	12,920	13,546	626
-	-	-	-	-
-	-	10,238	9,871	(367)
14,396	1,452	21,541	25,334	3,793
3	(3)	31,137	25,991	(5,146)
-	-	47,137	47,807	670
-	-	3,146	4,173	1,027
<u>57,505</u>	<u>1,635</u>	<u>261,600</u>	<u>263,447</u>	<u>1,847</u>
-	-	101,229	91,310	9,919
-	-	3,389	2,411	978
-	-	75,781	69,989	5,792
-	-	9,759	6,906	2,853
-	-	14,915	12,335	2,580
-	-	15,335	13,653	1,682
-	-	183	174	9
-	-	13,247	5,399	7,848
31,535	-	31,535	31,535	-
<u>29,723</u>	<u>11</u>	<u>29,734</u>	<u>29,723</u>	<u>11</u>
<u>61,258</u>	<u>11</u>	<u>295,107</u>	<u>263,435</u>	<u>31,672</u>
<u>(3,753)</u>	<u>1,646</u>	<u>(33,507)</u>	<u>12</u>	<u>33,519</u>
-	-	-	735	735
3,054	(108)	21,435	20,441	(994)
-	-	(16,798)	(16,256)	542
-	-	-	794	794
<u>3,054</u>	<u>(108)</u>	<u>4,637</u>	<u>5,714</u>	<u>1,077</u>
(699)	1,538	(28,870)	5,726	34,596
32,292	-	112,119	112,119	-
-	-	-	55	55
<u>\$ 31,593</u>	<u>\$ 1,538</u>	<u>\$ 83,249</u>	<u>\$ 117,900</u>	<u>\$ 34,651</u>

## DALLAS COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND  
BALANCES--ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Proprietary Fund		Fiduciary Fund Type Pension Trust	Totals (Memorandum Only)	
	Type			Year Ended	
	Enterprise	Internal Service		September 30, 1990	September 30, 1989
<b>OPERATING REVENUES</b>					
Patient service revenue (net of charity, contractual allowances and provisions for uncollectible accounts of \$255,856 in 1990 and \$241,001 in 1989)	\$ 102,949	\$ -	\$ -	\$ 102,949	\$ 92,605
Premiums and reimbursements	-	8,136	-	8,136	5,017
Employer contributions	-	-	1,903	1,903	943
Employee contributions	-	-	5,393	5,393	4,843
Other operating revenue	11,525	-	-	11,525	10,946
<b>TOTAL OPERATING REVENUES</b>	<b>114,474</b>	<b>8,136</b>	<b>7,296</b>	<b>129,906</b>	<b>114,354</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	124,490	-	-	124,490	115,520
Supplies and other	90,867	-	1,357	92,224	83,581
Depreciation and amortization	13,977	-	-	13,977	13,246
Benefit payments	-	7,200	3,639	10,839	7,867
Administration	-	645	-	645	373
<b>TOTAL OPERATING EXPENSES</b>	<b>229,334</b>	<b>7,845</b>	<b>4,996</b>	<b>242,175</b>	<b>220,587</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(114,860)</b>	<b>291</b>	<b>2,300</b>	<b>(112,269)</b>	<b>(106,233)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Ad valorem tax support	128,709	-	-	128,709	117,678
Interest expense	(6,063)	-	-	(6,063)	(5,973)
Other	-	36	5,046	5,082	4,564
<b>EXCESS OF REVENUES OVER (UNDER) EXPENSES BEFORE RETROSPECTIVE MEDICARE ADJUSTMENTS</b>	<b>7,786</b>	<b>327</b>	<b>7,346</b>	<b>15,459</b>	<b>10,036</b>
<b>RETROSPECTIVE MEDICARE ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,056</b>
<b>NET INCOME</b>	<b>7,786</b>	<b>327</b>	<b>7,346</b>	<b>15,459</b>	<b>16,092</b>

(Continued)



DALLAS COUNTY, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND--  
BALANCES--ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS--Continued

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Proprietary Fund Type		Fiduciary Fund Type	Totals (Memorandum Only) Year Ended	
	Enterprise	Internal Service	Pension Trust	September 30, 1990	September 30, 1989
OTHER FUND BALANCE CHANGES					
Donated assets and other	45	-	-	45	304
Restricted funds activities:					
Contributions and investment income	4,556	-	-	4,556	2,943
Expenditures	(3,759)	-	-	(3,759)	(2,676)
Net restricted funds activities	797	-	-	797	267
TOTAL OTHER FUND BALANCE CHANGES	842	-	-	842	571
Retained earnings/fund balances at beginning of fiscal year	137,454	(498)	56,030	192,986	176,323
RETAINED EARNINGS/FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 146,082</u>	<u>\$ (171)</u>	<u>\$ 63,376</u>	<u>\$ 209,287</u>	<u>\$ 192,986</u>

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

DALLAS COUNTY, TEXAS

COMBINED STATEMENT OF CASH FLOWS--  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

OPERATING ACTIVITIES AND NONOPERATING REVENUE

Net income  
Adjustments to reconcile net income to net  
cash provided by operating revenue:  
Depreciation  
(Gain) loss on disposal of assets  
Increase in other long-term liabilities  
Increase in accounts receivable  
(Increase) decrease in ad valorem tax receivable  
(Increase) decrease in supplies and other assets  
Increase in due from restricted fund  
(Increase) decrease in due from third-party  
reimbursement programs  
Decrease in due to third-party reimbursement  
programs  
Increase in accounts payable and accrued expenses  
Increase in due to restricted fund  
Increase in investments  
Increase in life insurance contracts  
(Increase) decrease in premiums and reimbursements  
Increase in liability for future benefits  
NET CASH PROVIDED BY OPERATING  
ACTIVITIES AND NONOPERATING REVENUE

INVESTING ACTIVITIES

Purchase of property and equipment  
Assets limited as to use:  
Decrease in construction program funds  
Net increase in debt service, reserves  
and other  
NET CASH USED BY INVESTING ACTIVITIES

FINANCING ACTIVITIES

Repayment of long-term debt  
Increase in due to general fund  
NET CASH USED BY FINANCING ACTIVITIES

INCREASE IN CASH AND CASH EQUIVALENTS

Cash and cash equivalents at beginning of fiscal year

CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR

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

<u>Proprietary Fund Type</u>		<u>Fiduciary</u>	<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal</u>	<u>Fund Type</u>	<u>September 30,</u>	<u>September 30,</u>
	<u>Service</u>	<u>Pension</u>	<u>1990</u>	<u>1989</u>
		<u>Trust</u>		
\$ 7,786	\$ 327	\$ 7,346	\$ 15,459	\$ 16,092
13,977	-	-	13,977	13,246
151	-	-	151	(157)
1,351	-	-	1,351	712
(3,096)	-	(175)	(3,271)	(3,419)
(26)	-	-	(26)	88
(4,441)	-	7	(4,434)	(497)
(371)	-	-	(371)	(50)
(109)	-	-	(109)	2,254
(719)	-	-	(719)	-
8,139	52	638	8,829	1,528
412	-	-	412	-
-	-	(7,812)	(7,812)	(6,484)
-	-	(4)	(4)	-
-	274	-	274	(703)
-	298	-	298	595
<u>23,054</u>	<u>951</u>	<u>-</u>	<u>24,005</u>	<u>23,205</u>
(24,219)	-	-	(24,219)	(18,227)
12,553	-	-	12,553	5,746
(1,131)	-	-	(1,131)	(2,022)
<u>(12,797)</u>	<u>-</u>	<u>-</u>	<u>(12,797)</u>	<u>(14,503)</u>
(5,465)	-	-	(5,465)	(5,225)
-	-	-	-	630
<u>(5,465)</u>	<u>-</u>	<u>-</u>	<u>(5,465)</u>	<u>(4,595)</u>
4,792	951	-	5,743	4,107
<u>51,327</u>	<u>32</u>	<u>-</u>	<u>51,359</u>	<u>47,252</u>
<u>\$ 56,119</u>	<u>\$ 983</u>	<u>\$ -</u>	<u>\$ 57,102</u>	<u>\$ 51,359</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1990  
(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Statement--Dallas County was incorporated in 1846 as a public corporation and political subdivision of the State of Texas. The Commissioners Court is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: justice administration (courts, juries, constables, district attorney, clerks, investigators, sheriff, jail, fire marshal, medical examiner and crime laboratory), roads and bridges, juvenile services, assistance to indigents and county libraries.

The Dallas County Hospital District is a special taxing district created in 1954 by a vote of the taxpayers of Dallas County in accordance with the provisions of Article 9, Section 4 of the Constitution of the State of Texas. The operating hospital has approximately 855 beds and 164 bassinets, operates an outpatient clinic and emergency room, provides service to indigents and serves as the major teaching hospital for the University of Texas Southwestern Medical School.

Summary of Significant Accounting Policies--The accounting and reporting policies of Dallas County relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments are those promulgated by the Governmental Accounting Standards Board ("GASB") in Governmental Accounting and Financial Reporting Standards issued as of May 31, 1990, subsequent pronouncements of GASB and directives of the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units. The caption "Enterprise Fund" in Note A provides information about authoritative financial reporting guidelines for hospitals. The following represent the more significant accounting and reporting policies and practices used by Dallas County:

1. Reporting Entity--The combined financial statements of Dallas County include all County governmental activities, organizations and functions for which the County exercises oversight responsibility. The criteria considered in determining governmental activities to be reported within the County's combined financial statements include the degree of oversight responsibility exercised by the Dallas County Commissioners Court over a governmental organization, activity or function, the County's accountability for the activity's fiscal matters, its scope of public service and the nature of any special financing relationships which may exist between Dallas County and a given government activity. These criteria are based upon and consistent with those set forth in National Council on Governmental Accounting ("NCGA") Statement Number 3, "Defining the Governmental Reporting Entity," Statement Number 7, "Financial Reporting for Component Units Within the Governmental Reporting Entity," and Interpretation No. 7. Pronouncements of the GASB have adopted the provisions of NCGA Statements. The Dallas County Hospital District is the only unit which generates a positive response to the reporting entity inclusion criteria for the Dallas County Comprehensive Annual Financial Report ("CAFR"). Therefore, the Hospital District, along with related employee benefit plans, is the only component unit included in the Dallas County CAFR.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES--Continued

2. Basis of Presentation--Fund Accounting--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, fund equity, revenues and expenditures, or expenses, as appropriate. Government 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 seven generic fund types within three broad fund categories as follows:

Governmental Funds

Governmental Funds are those through which most governmental functions of the County are financed. The governmental fund measurement focus is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources rather than upon net income determination). The following are the County's governmental funds:

General Fund--The General Fund is the general operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, public welfare, health services and capital acquisition.

Special Revenue Funds--Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. When a Special Revenue Fund is not an operating fund, transfers are made from the Special Revenue Fund to the operating funds authorized to make the expenditures.

Debt Service Funds--Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest but excludes debt serviced by the proprietary fund. The primary revenue source is property taxes levied specifically for debt service. Interest earnings from temporary investments of idle funds of the Capital Projects Funds are deposited and recorded in the Debt Service Funds to aid in bonded debt retirement. Dallas County maintains two non-budgeted debt service funds: Parking Garage Reserve and Contingency Funds. These funds are contractually required to be maintained for emergency use until the parking garage bonds are retired. The fund balances only are included on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual--General, Special Revenue and Debt Service Funds for continuity of information throughout the financial statements. No transactions occur in these funds.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES--Continued

Capital Projects Funds--Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise Fund). The funding source is bond sale proceeds.

Proprietary Funds

Proprietary Funds are used to account for activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The following are the County's Proprietary Funds:

Enterprise Fund--The Enterprise Fund is used to account for the activities of the operating hospital of the Dallas County Hospital District. The governing body has decided that periodic determination of revenues earned, expenses incurred and operating income (loss) is appropriate for capital maintenance, public policy, management control and accountability. Principal sources of revenue are user fees and property taxes levied to offset indigent care. The financial reporting principles followed are in accordance with guidelines established in the Hospital Audit Guide issued by the American Institute of Certified Public Accountants ("AICPA").

Internal Service Fund--The Internal Service Fund is used to account for the County's group medical self-insurance program and the flexible spending accounts of employees who participate in the medical and dependent care flexible spending option of the County's cafeteria plan. Revenues are derived from County and employee premiums and/or payroll deductions. Expenditures are for claims and administrative expenses.

Fiduciary Funds

Trust and Agency Funds--Trust 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 and other funds. These include Pension Trust Funds and Agency Funds. The Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

3. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, are not included in the General Fixed Assets Account Group. The title to right-of-way purchased by the County for the State of Texas in connection with its highway construction program is retained by the State. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair values on the date donated.

Long-term liabilities of the governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Liabilities included in the General Long-Term Debt Account Group are general obligation bonded debt, compensated absences, accrual for arbitrage rebate liabilities and capital lease obligations.

The two account groups are not "funds." They are concerned only with the measurements of financial position and are not involved with measurement of results of operations.

4. Basis of Accounting--The accounting and reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to the timing of recognition of revenues and expenditures in the accounts and financial statements, regardless of the measurement focus applied. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

The Proprietary and Pension Trust funds are accounted for on a cost of service or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are on their balance sheets. Their operating statements present increases (revenues) and decreases (expenses) in net total assets.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

All governmental funds are accounted for using the modified accrual basis of accounting as follows:

- (a) Revenues are recognized when they become susceptible to accrual (both measurable and available as net current assets). Major revenue types which have been accrued are property taxes levied to finance the budget of the current fiscal period, revenue from the investment of idle funds, intergovernmental revenue and charges for services. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 1990, and became due October 1, 1990, have been assessed to finance the budget of the fiscal year beginning October 1, 1990, and, accordingly, have been reflected as deferred revenue and taxes receivable in the accompanying combined financial statements at September 30, 1990.
- (b) Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (a) principal and interest on general long-term debt is recognized when due, (b) expenditures for insurance and similar services are accounted for as expenditures in the period of acquisition and (c) inventory costs are recorded when purchased in the Road and Bridge Fund (a Special Revenue Fund) and when used in the General Fund. The net change in inventories accounted for using the purchases method is reported as a change in fund balance in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances--All Governmental Fund Types.

The Proprietary Funds and the Pension Trust Funds are accounted for using the accrual basis of accounting as follows:

- (a) Revenues are recognized when earned and expenses are recognized when the liabilities are incurred. Major revenue sources which have been accrued are property taxes and charges for services. Approximately 92.5% of the property taxes received are used to support the operations of the hospital. The remaining 7.5% is recorded as an addition to the general fund balances for retirement of outstanding general obligation bonds.
- (b) Current year contributions, interest income, administrative expenses and benefit payments which are not received or paid until the subsequent year are accrued by the pension trust funds. The long-term disability plan's liability for outstanding and incurred but not reported claims is estimated by the Plan's actuary in accordance with accepted actuarial principles. Net assets available for plan benefits have been reflected as designated fund balances in the accompanying combined financial statements.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

- (c) Although a majority of the patient service revenue of the Hospital District is derived from private payment patients or their insurance plans, approximately 25% of the patient service revenue is derived under the Medicare and Medicaid Health Insurance Programs. Estimated reimbursable amounts are subject to audit and adjustment by the fiscal intermediaries. Such adjustments are reported in the fiscal year in which they are settled. In addition, accounts receivable of the Hospital District at September 30, 1990, are reported net of an allowance for uncollectible accounts of \$101,439.

The Agency Funds assets and liabilities are accounted for on the modified accrual basis of accounting.

5. Budgetary Data--The budget is prepared in accordance with generally accepted accounting principles by the County Budget Officer and approved by the Commissioners Court following a public hearing. Annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital project funds.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, the Countywide General Obligation Debt Service Fund and the Parking Garage Revenue Debt Service Fund. Formal budgetary integration is not applied on an annual basis in the Capital Projects Funds since the budget of these funds is for the life of the project (sale of bonds to completion of project). The Capital Projects budget is established by the Commissioners Court when bonds are sold based upon the terms of the sale as authorized by the voters of Dallas County and/or state statutes. This budget, with amendments as approved by the Commissioners Court, is the control against expenditures for the life of the project. Accordingly, no annual budget is adopted for Capital Projects Funds.

6. Encumbrances--Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds and Capital Projects Funds. Encumbrances outstanding at year-end are reported as a reservation of fund balance since they do not constitute expenditures or liabilities.
7. Investments--The investments of the Pension Trust Funds in bank common trust funds are carried at estimated fair market value. All other investments are stated at cost, which approximates market.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

8. Inventory--Inventory is valued at average cost. Inventory in the General, Special Revenue, and Enterprise Funds consists of expendable supplies held for consumption. In the General and Enterprise Funds, the cost is recorded as an expenditure or expense at the time the inventory items are used. In the Special Revenue Funds, the cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories of the Special Revenue Funds are equally offset by a reservation of fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.
  
9. Property, Plant and Equipment--Enterprise Fund--Property, plant and equipment are recorded at cost, or if donated, fair market value at the date of receipt. Costs of major renewals and betterments which extend useful lives are capitalized while maintenance and repairs are charged to current operations. Disposals are removed at carrying cost less accumulated depreciation with any resulting gain or loss included in nonoperating revenues. Depreciation is recorded on the straight-line method over the estimated useful lives of the assets. The estimated useful lives are as follows:

Buildings	10-40 years
Equipment	3-20 years

Property, plant and equipment at September 30, 1990, are summarized as follows:

Land and improvements	\$ 7,696
Buildings	181,986
Fixed equipment	6,375
Major movable equipment	<u>59,510</u>
	255,567
Accumulated depreciation	<u>(107,544)</u>
	148,023
Construction in process	<u>7,322</u>
Property, plant and equipment, net	<u>\$ 155,345</u>

In accordance with Statement of Financial Accounting Standards No. 62, the Hospital District capitalizes interest cost of restrictive tax-exempt borrowings net of any interest earned on temporary investments of the proceeds. Total interest cost in fiscal 1990 was \$7,140 of which \$764 was capitalized.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

10. Restricted Funds--Enterprise Fund--Upon receipt, contributions, grants and other revenues restricted by donors for specific purposes are added to restricted funds of the Hospital District. Each restricted fund has an administrator who is responsible for monitoring the income and expense and for ensuring that the fund's assets are being used for the purpose stated. The Texas Foundation for Health Sciences, a non-profit corporation established in 1986, is included in the restricted funds.
11. Third-Party Reimbursement Programs--Enterprise Fund--The District has agreements with third-party payors that provide for reimbursement to the District at amounts different from its established rates. Contractual adjustments under third-party reimbursement programs represent the difference between the District's established rates for services and the amounts reimbursed by third-party payors. The District's more significant third-party payors are the Medicare and Medicaid programs which accounted for 12% and 13%, respectively, of gross revenues in 1990.

In accordance with provisions of the Medicare and Medicaid programs, inpatient services to Medicare and Medicaid beneficiaries are paid at prospectively determined rates per discharge based on a patient classification system utilizing clinical, diagnostic and other factors. Outpatient services are generally reimbursed on a cost reimbursement methodology. Additionally, the District receives cost based reimbursement from Medicare for certain costs, as defined by the Medicare program, including capital, medical education and bad debts.

Cost reimbursable items are reimbursed to the District at a tentative rate with final settlement determined after submission of annual cost reports by the District, which are subject to audit by the intermediary prior to final settlement. Any differences between final audited settlements and amounts accrued at the end of the prior reporting period are included currently in the statement of revenues and expenses as an adjustment to the appropriate allowance account.

12. Vacation and Sick Leave--Dallas County permanent, full-time employees accrue 6.66 hours of vacation per month from date of employment to six years of service, 10 hours per month from six years to fifteen years of service and 13.33 hours per month in excess of fifteen years of continuous employment. The maximum accrual is four, five or six weeks of vacation for the respective accrual categories specified. Upon termination from Dallas County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation. The liability for accumulated vacation leave has been accrued.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Dallas County permanent, full-time employees accrue sick leave at the rate of 8 hours per month. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situation requiring medical attention. Any employee who leaves the employment of Dallas County for any reason prior to five years of service shall receive no compensation for accrued sick leave. Employees who terminate their employment after five years of continuous service shall be paid a percentage of the balance of their accrued but unused sick leave that ranges from 5% for 5-10 years service to 50% for over 50 years of service. The liability for accumulated sick leave has been accrued.

Liabilities for unused vacation and sick leave of the Hospital District are accrued by the Hospital District.

13. Accrued Revenue Reporting--State law prohibits the appropriation of revenue unless it is expected to be collected by the end of the fiscal period for which it is appropriated. Because of this restriction on the County, revenues accrued but not collected at September 30, 1990, have been included in fund balance reserved for subsequent budget period.
14. Accounts Receivable--Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time reimbursable costs are incurred. Reimbursements for services performed are recorded as receivables and revenues when they become susceptible to accrual. Revenues received in advance of the costs being incurred are recorded as deferred revenue.
15. Pension Trust Funds--The accompanying combined financial statements for the year ended September 30, 1990, include as pension trust funds the financial statements for the year ended December 31, 1989 (the most recent available date), of the employee benefit plans of the Hospital District.
16. Unemployment and Workers' Compensation Benefits--Dallas County is a reimbursing employer for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources; therefore, no reserve is established for estimated liabilities at September 30, 1990. The estimated liability is not material to the funds which report the claims as expenditures.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE A--GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

17. Comparative Data--Comparative total data for the prior year have been presented in the accompanying combined financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.
18. Reclassifications--Certain amounts reported in the 1989 financial statements have been reclassified to conform with 1990 classifications.
19. Total Columns on Combined Statements--Total columns on the combined financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. Prior year amounts have been restated due to the first-time inclusion of the Deferred Compensation Fund in the Trust and Agency Funds.

NOTE B--LEGAL COMPLIANCE BUDGETS

The budget law of the State of Texas provides that "the amounts budgeted for the current expenditures from the various funds of the County shall not exceed the balances in said funds--plus the anticipated revenues for the current year for which the budget is made as estimated by the County Auditor." In addition, the law provides that the Commissioners Court "may, upon proper application, transfer an existing budget surplus during the year to a budget of like kind and fund but no such transfer shall increase the total of the budget."

Each year, all departments submit requests for appropriation to the Budget Officer. These requests are reviewed, compiled and presented to Commissioners Court for approval. The Commissioners Court conducts departmental budget reviews, adjusts budget requests to final form and conducts a public hearing in the County Administration Building. A copy of the budget must be filed with the Clerk of the County Court and the County Auditor and it must be available to the public. The Commissioners Court must provide for the public hearing on the budget on some date within seven calendar days after the filing of the budget and prior to October 31 of the current fiscal year.

According to the budget laws of the State of Texas, expenditures may not legally exceed the amount appropriated in total for each fund. Transfers may be made at the local level within the fund total. Such transfers were made during fiscal year 1990; however, no transfer increased the total budget of any fund nor was the budget of any fund impaired by these transfers. The budget figures presented in this report reflect the budget as amended for all budget transfers processed during the fiscal year.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE C--DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES

Dallas County's demand deposits and bank certificates of deposit are fully covered by collateral held by the County's agent, Federal Reserve Bank of Dallas, in the County's name. The collateral is comprised of Texas State or Municipal bonds bearing a rating of at least Baa/BBB, U.S. Treasury bills, notes and bonds, GNMA fully-modified pass through mortgage securities and Federal Deposit Insurance Corporation ("FDIC") insurance. Dallas County's collateral agreement requires the market value of securities held by its agent to exceed the total amount of cash and investments held by its depository bank at all times.

The County's investment policies are in accordance with the laws of the State of Texas. The policies identify authorized investments and investment terms, collateral requirements and safekeeping requirements for collateral.

The County is authorized by statute and by depository contract to invest in security repurchase agreements with the depository bank only. "Security repurchase agreement" means a simultaneous agreement to buy, hold for a specified time and then sell back at a future date United States Government securities, direct obligations of the United States, obligations of principal and interest which are guaranteed by the United States or direct obligations of, or participation certificates guaranteed by, the Federal Intermediate Credit Banks, Federal Land Banks, Federal National Mortgage Association, Federal Home Loan Banks or Banks for Cooperatives.

The Dallas County Hospital District's demand deposits and bank certificates of deposit are fully covered by federal depository insurance or by collateral held by the Federal Reserve Bank of Dallas for the District. The securities so pledged shall be held by the Federal Reserve Bank of Dallas so long as the depository agreement exists unless authorized for release upon instructions of the Chief Executive Officer, Chief Financial Officer or designee of the depositor with written confirmation.

The investment policies of the Hospital District are in substance the same as those for the County. The County did not invest in any securities during the year different from those held at September 30, 1990.

Deposits--At September 30, 1990, the carrying value and bank balance of deposits was \$267,755. The total bank balance was covered by \$307,764 of collateral held at the Federal Reserve Bank of Dallas in the names of Dallas County and the Dallas County Hospital District. The deposits consist of \$253,580 of cash and cash equivalents of all funds and \$14,175 of assets limited as to use in the Enterprise Fund.

Investments--Investments consist of repurchase agreements for which securities are held by the Federal Reserve Bank of Dallas in the name of Dallas County and the unclassified investments of the deferred compensation funds.

	<u>Category 1</u>	<u>Carrying Amount</u>	<u>Market Value</u>
Repurchase agreements	<u>\$127,500</u>	<u>\$127,500</u>	<u>\$127,500</u>
Investment in deferred compensation funds		<u>\$ 14,058</u>	<u>\$ 14,058</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE C--DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES--Continued

Category 1 consists of deposits which are insured or for which the securities are held by the County's agent in the County's name.

The pension trust funds of the Hospital District are under the administration of the Variable Annuity Life Insurance Company and the First City Bank of Dallas. The assets of \$64,552 are not collateralized and are comprised of bank common trust funds and life insurance annuity contracts. The pension trust funds are not managed by the County or the Hospital District and are not in the depository banks. The funds are managed by an agent under contractual discretionary trust arrangements with the District.

Additionally, restricted securities of \$50,683 are held in trust in the County's agency funds and are not held in the depository bank.

NOTE D--PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied prior to September 30, due on October 1 and delinquent after January 31. The County bills and collects its own property taxes and also the property taxes for the Hospital District, Community College District and the School Equalization Fund. The latter two entities are not controlled by the Commissioners Court of Dallas County, and the County acts only as an intermediary in the collection and distribution of property taxes to these entities.

Collections of the County taxes and subsequent remittances to the Hospital District, College District and School Equalization Fund are accounted for in the Tax Assessor and Collector's Agency Fund. Tax collections are recorded in this Agency Fund according to the levy year for which the taxes are collected. Tax collections deposited for Dallas County are distributed on a monthly basis to the General, Jury, Permanent Improvement and Debt Service Funds of the County. This distribution is based upon the tax rate established for each fund by order of the Dallas County Commissioners Court for the tax year for which the collections are made.

The County is authorized by the tax laws of the State of Texas to levy taxes up to \$1.55 per \$100 dollars of assessed valuation for general governmental services, hospital operations and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under Article 3, Section 52 of the Texas Constitution. The combined tax rate to finance general governmental services, hospital operations and the payment of principal and interest on limited tax long-term debt for the year ended September 30, 1990, was \$.291 per \$100 dollars; therefore, the County had a tax margin of \$1.259 per \$100 dollars and could have raised up to \$1,070,639 of additional taxes from the net assessed valuation of \$85,038,824 before the limit would have been reached.

Property taxes receivable at September 30, 1990, are reported net of an allowance for uncollectible taxes of \$23,670.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE E--FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, October 1, 1989	\$ 24,400	\$ 200,741	\$ 1,499	\$ 49,524	\$ 276,164
Additions	230	7,930	-	3,135	11,295
Deletions	-	-	-	1,151	1,151
Balance, September 30, 1990	<u>\$ 24,630</u>	<u>\$ 208,671</u>	<u>\$ 1,499</u>	<u>\$ 51,508</u>	<u>\$ 286,308</u>

NOTE F--LONG TERM DEBT

The long-term debt of the County consists of the following at September 30, 1990:

1. General Long-Term Debt Account Group General Obligation Debt (Bonded Debt)

<u>Description</u>	<u>Interest Rates (%)</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Bonds Outstanding</u>
Parking Garage, Series 1968 Courthouse and Jail Refunding Bonds, Series 1985	5.50%	1968	2003	\$ 1,875
Road and Bridge Refunding Bonds, Series 1985A:	Floating	1985	1995	9,200
Current Interest Bonds	5.70-9.25	1986	2004	72,765
Capital Appreciation Bonds	8.90-9.25	1986	2005	11,652
Permanent Improvement Refunding Bonds, Series 1985B:				
Current Interest Bonds	5.90-9.30	1986	2005	38,235
Capital Appreciation Bonds	8.85-9.10	1986	1998	8,858
Road Bonds, Series 1986A	6.50-8.50	1986	2006	42,880
Permanent Improvement Bonds, Series 1986B	6.50-8.50	1986	2006	9,280
Certificates of Obligation, Series 1986	5.25	1986	1995	3,885
Road Bonds, Series 1987A	6.25-8.25	1987	2007	13,940



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE F--LONG TERM DEBT--Continued

<u>Description</u>	<u>Interest Rates (%)</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Bonds Outstanding</u>
Permanent Improvement Bonds, Series 1987B	6.00-8.00	1987	2007	44,590
Certificate of Obligation, Series 1987	8.125-6.50	1987	1994	3,365
Certificate of Obligation, Series 1987	Floating	1988	1999	3,085
Road Bonds, Series 1988A	8.75-7.00	1988	1999	50,170
Permanent Improvement Bonds, Series 1988B	8.875-7.00	1988	1999	49,690
Permanent Improvement Bonds, Series 1988C	Floating	1988	2008	<u>31,500</u>
Total General Obligation Debt (Bonded Debt)				<u>\$ 394,970</u>

Capital appreciation bonds, which accrue and compound interest from their date of delivery to yield the rates per annum set forth above, were issued in the original principal amount of \$13,368 and will be payable serially with the total maturity amount of \$40,290.

Capital Leases

Installment leases for computer equipment, with interest rates ranging from 6% to 11% \$ 1,937

Arbitrage Rebate Liability

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. Dallas County's cumulative rebate amount for bonds issued in 1987 and 1988 is \$3,410 at September 30, 1990.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE F--LONG TERM DEBT--Continued

2. Enterprise Fund

Long-term debt expected to be paid from the Enterprise Fund consists of the following at September 30, 1990:

Revenue bonds:	
Series 1979, with interest from 6.75% to 7.0% payable semiannually	\$ 2,025
Series 1986, with interest from 6.8% to 9.75% payable semiannually, principal payable annually from 1989 to 2001	24,890
General obligation bonds:	
Series 1985, with interest from 5.75% to 9.0% payable semiannually, principal payable annually through 2002	<u>59,945</u>
Total Enterprise Fund long-term debt	86,860
Less current maturities	<u>5,835</u>
	<u>\$ 81,025</u>

Gross patient revenue is pledged as collateral on all revenue bond series debt.

The proceeds from the 1985 bond issue were used to advance refund (defease) the outstanding General Obligation Bonds. Certain proceeds of the General Obligation Bonds Series 1985 were deposited with a trustee in sufficient amounts to extinguish all the defeased General Obligation Bonds (Series 1981, 1982 and 1982A and 1984) when due or callable. At September 30, 1990, there were \$59,380 of these defeased bonds outstanding.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE F--LONG TERM DEBT--Continued

3. Changes in Long-Term Debt

A summary of long-term debt transactions, including the current portion, for the year ended September 30, 1990, follows.

	<u>General Long-Term Debt Account Group</u>			<u>Enterprise Fund</u>	
	<u>General Obligation Bonds</u>	<u>Obligations Under Capital Leases</u>	<u>Other Long-Term Obligations</u>	<u>Revenue Bonds</u>	<u>General Obligation Bonds</u>
Principal balance, October 1, 1989	\$ 424,748	\$ 2,170	\$ 6,756	\$27,795	\$ 64,530
Amounts issued or incurred in fiscal 1990	-	735	2,180	-	-
Appreciation on Capital Appreciation Bonds	1,757	-	-	-	-
Amounts retired in fiscal 1990	<u>31,535</u>	<u>968</u>	<u>-</u>	<u>880</u>	<u>4,585</u>
Principal balance, September 30, 1990	<u>\$ 394,970</u>	<u>\$ 1,937</u>	<u>\$ 8,936</u>	<u>\$26,915</u>	<u>\$ 59,945</u>
Comprised of:					
Amounts due in one year				\$ 935	\$ 4,900
Amounts due after one year				<u>25,980</u>	<u>55,045</u>
				<u>\$26,915</u>	<u>\$ 59,945</u>

4. General Obligation Bonds Advance Refunding

On November 19, 1985, Dallas County issued \$188,858 of refunding bonds for the defeasance of \$238,695 of outstanding general obligation debt. The proceeds of the sale, combined with a \$35,399 advance payment by the County, have been placed in an irrevocable escrow account and invested in a manner that will provide amounts sufficient for the future payment of principal and interest on the issues being refunded. Accordingly, Dallas County is contingently liable for debt service requirements of the refunded issues in the principal amount of \$140,505 at September 30, 1990.

DALLAS COUNTY, TEXAS  
 NOTES TO FINANCIAL STATEMENTS--Continued  
 (in thousands of dollars)

NOTE F--LONG TERM DEBT--Continued

5. Contractual Maturities

The annual requirements to amortize debt outstanding as of September 30, 1990, including interest payments of approximately \$259,974 follow. Due to the nature of the obligation for compensated absences and the cumulative arbitrage rebate liability, annual requirements to amortize such obligation are not determinable and have not been included in the following summary:

<u>Years ending September 30</u>	<u>General Long-Term Debt Account Group</u>		<u>Enterprise Fund</u>
	<u>General Obligation Debt</u>	<u>Obligations Under Capital Leases</u>	<u>All Related Indebtedness</u>
1991	\$ 63,072	\$ 891	\$ 12,599
1992	58,717	891	12,552
1993	54,175	323	12,497
1994	49,683	-	12,419
1995	54,934	-	12,417
1996-2000	182,930	-	46,803
2001-2005	108,033	-	20,208
2006-2009	<u>37,770</u>	<u>-</u>	<u>2,827</u>
	609,314	2,105	132,322
Less applicable interest	<u>(214,344)</u>	<u>(168)</u>	<u>(45,462)</u>
Principal due	<u>\$ 394,970</u>	<u>\$ 1,937</u>	<u>\$ 86,860</u>

The Debt Service Funds have \$31,593 available to service the general long-term bond retirement.

There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all significant limitations and restrictions.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands in dollars)

NOTE G--INTERFUND RECEIVABLE AND PAYABLE BALANCES

Generally accepted accounting principles require disclosure, as part of the combined financial statements, of individual fund interfund receivable and payable balances. Such balances at September 30, 1990, were:

<u>Fund Description</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ 846	\$ 523
Special Revenue Funds:		
Pre-trial Release	4	43
Road and Bridge	1,961	1
Historical Foundation	-	1
Law Library	5	1
Child Support-Special	-	10
Appellate Court	-	1
Grants Fund	1	747
Capital Project Funds:		
Permanent Improvement Bonds, 1977	-	4
Proprietary Fund:		
Internal Service	-	-
Agency Funds:		
Payroll	87	5
Adult probation	15	12
Escrow	-	7
Job Training Partnership	13	4
Tax Assessor and Collector	-	1,563
Juvenile Probation Commission	<u>-</u>	<u>10</u>
	<u>\$ 2,932</u>	<u>\$ 2,932</u>

NOTE H--DEFERRED COMPENSATION PLAN

Dallas County makes available to its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, available to all regular County employees, permits the deferral of a portion of gross salary until future years. Participation in the plan is optional. The deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands in dollars)

NOTE H--DEFERRED COMPENSATION PLAN--Continued

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 (until paid or made available to the employee or other beneficiary) solely the property and rights of Dallas 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 under the plan 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 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 believes it is very unlikely that plan assets will ever be used to satisfy claims of general creditors.

Investments are managed by the plan's trustee under one of several investment options or a combination thereof. The choice of the investment option(s) is made by the participant.

NOTE I--RETIREMENT COMMITMENTS

1. Defined Contribution Plan--The County provides pension, disability, and death benefits for substantially all officials and permanent employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System ("TCDRS"), one of over 400 administered by TCDRS, an agent multiple-employer public employee retirement system. TCDRS is a nonprofit agency established in 1967 by the Texas State Legislature. Member contributions, based upon 7% of current earnings, are matched by the County and the total is deposited with TCDRS monthly. The contribution rate is not subject to annual adjustment as a result of actuarial valuations. It is the opinion of the TCDRS management that the plans in TCDRS are substantially defined contribution plans, but the County has elected to provide additional voluntary disclosure to help foster a better understanding of some of the nontraditional characteristics of the plan.

Under the state law governing TCDRS, the contribution rate of the County is a fixed percent equal to the contribution rate paid by the employee member, which currently is 7% as adopted by the Dallas County Commissioners Court. This rate is not actuarially determined and is one of the rates that can be adopted in accordance with the TCDRS Act. However, the plan of benefits adopted by the Commissioners Court at the time of plan inception and when benefit increases are adopted is limited by statute to what the actuary determines can be adequately financed by the commitment of the County to contribute the same amount as the employees. The statute specifies that the actuary's determination is based on a maximum period for amortizing the unfunded pension benefit obligation of 30 years.

The plan provisions are adopted by the Commissioners Court within the options available in the state statutes governing TCDRS. Members can retire at ages 60 and above with 10 or more years of service or with 30 years regardless of age or when the sum of their age and

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

years of service equals 80 or more. A member is vested after 10 years but must leave his accumulated contributions in the plan. If a member withdraws his personal contributions in a lump sum, he is not entitled to any amounts contributed by the employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and County-financed monetary credits, with interest. The level of these monetary credits is adopted by the Commissioners Court conditioned by the actuarial constraints imposed by statute that the resulting benefits can be expected to be adequately financed by the commitment of the County to contribute the same amount as the member employees contribute. The County's current benefit plan provides for employer-financed monetary credits for service since the plan began of 210% of the employee's accumulated contributions and for employer-financed monetary credits for service before the plan began of 150% of a theoretical amount equal to twice what would have been contributed by the employee, with interest, prior to establishment of the plan. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions and the employer-financed monetary credits were used to purchase an annuity within TCDRS.

2. Payroll and Contribution Information--The County's total payroll in calendar year 1989 was \$112,664, and the County's contributions were based on a covered payroll of \$109,496. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buy back of previously forfeited service credit. There were no related-party transactions.

Employee Contributions	\$7,672
Employer Contributions	7,665

3. Voluntary Additional Disclosures--Even though the substance of the County's plan is not to provide a defined benefit in some form, some additional voluntary disclosure is appropriate due to the nontraditional (for a defined contribution plan) existence of an unfunded pension benefit obligation and employer-financed monetary credits in excess of 100% of the employee's personal contributions. Part of the County's 7% contribution, the normal cost of 6.43%, is to fund the currently accruing monetary credits while the remaining portion, 0.57%, is to amortize the unfunded pension benefit obligation quantified below. The plan had an initial unfunded pension benefit obligation due to the monetary credits granted by the County for services rendered before the plan began and can have additions to the unfunded pension benefit obligation through the periodic adoption of increases in benefit credits and benefits.

While the County's obligation to the plan, in a legalistic sense, is only its commitment to make contributions equal to those of its employees, it is expected that the commitment to make equal contributions will eventually result in the full funding of all employer-financed monetary credits. In a practical sense, therefore, the County's obligation to the plan includes the unfunded pension benefit obligation.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

Statement No. 5 of the Governmental Accounting Standards Board ("GASB No. 5") defines pension benefit obligation as a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of the employee service to date. The measure is intended to help users assess the funding status of public employee pension plans, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among public employee pension plans.

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB No. 5 for defined benefit plans except that there is no need to project salary increases since the benefit credits earned for service to date are not dependent upon future salaries. The calculations were made as part of the annual actuarial valuation as of December 31, 1989. Because of the money-purchase nature of the plan, the interest rate assumption, currently 9% per year, does not have as much impact on the results as it does for a defined benefit plan. Market value of assets is not determined separately for the various funds, but the market value of assets for TCDRS as a whole was 104.9% of book value as of December 31, 1989.

Pension Benefit Obligation:	
Annuitants currently receiving benefits	\$ 20,348
Terminated employees	17,180
Current employees:	
Accumulated employee contributions including allocated investment earnings	68,873
Employer-financed vested	72,559
Employer-financed nonvested	<u>23,171</u>
Total	<u>\$ 202,131</u>
Net assets available for benefits, at book value	<u>\$ 184,106</u>
Unfunded pension benefit obligation	<u>\$ 18,025</u>
Amortization period	57.65 years

The unfunded pension benefit obligation is to be amortized with a level percent of payroll, assumed to be 0.57% each year in the valuation above. The rate available to amortize the unfunded pension benefit obligation may, however, vary slightly from year to year since it is determined as the county contribution rate (7%) minus its normal cost contribution rate (recalculated annually). As a result, the amortization period may vary from year to year. If it is assumed that only 0.57% of payroll is available for amortization each year in the future, then the unfunded pension benefit obligation will be amortized in 57.65 years. However, the TCDRS Board of Trustees has initiated action to have the TCDRS Act amended in the 1991



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

regular session of the Texas Legislature. One of the amendments will strengthen the actuarial condition of every plan in TCDRS by changing the way interest is allocated each year. The actuary for TCDRS is of the opinion that this amendment will improve the actuarial condition for this plan so that amortization of the unfunded pension benefit obligation will be accomplished over a period of less than 40 years.

The amortization period above applies only to the unfunded part of the pension benefit obligation. The funded ratio, the portion of the pension benefit obligation that is fully funded, is 91.1% for the County. Therefore, the amortization period applies only to 8.9% of the pension benefit obligation. The pension benefit obligation amounts shown above reflect changes in the actuarial assumptions since the previous actuarial valuation. These changes in assumptions had the net effect of increasing the pension benefit obligation by \$883.

Ten-year historical trend information showing TCDRS's progress in accumulating sufficient assets to pay benefits when due is presented in Table 14.

The County's monthly matching contribution constitutes the total cost to the County of participation in TCDRS. Total County contributions for the year ended September 30, 1990, were approximately \$8,173. Dallas County has no liability in any actuarial deficiency which might occur.

4. Defined Benefit Plan--The Hospital District (the "District") maintains a single-employer, defined benefit pension plan ("Plan") which covers substantially all of its full-time employees. The payroll for employees covered by the Plan for the year ended September 30, 1990, was \$83,967; the District's total payroll was \$111,827. Membership in the Plan as of January 1, 1990, was comprised of the following:

<u>Group</u>	<u>Members</u>
Retirees and beneficiaries currently receiving benefits	128
Vested terminated employees	302
Active employees:	
Fully vested	1,319
Nonvested	2,383

Employees attaining the age of 65 who have completed 5 or more years of service are entitled to annual benefits of 1.25 percent of their final average annual earnings for each year of service prior to 1982 and 2.5 percent of their final average earnings for each year of earnings after 1981 up to a maximum of 60 percent of final average earnings. The Plan permits early retirement, for which the participant is eligible for a reduced benefit, at age 55 provided the employee has completed 5 years of service.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

If an employee terminates his or her employment with the District prior to the completion of 5 years of service, the employee is entitled to a refund of his or her contribution plus 5 percent annual interest. After the completion of 5 years of service, upon termination, the employee is entitled to the pension accrued to the date of termination, payable commencing at his or her normal retirement date or at the age of 55 upon early retirement. At the option of the employee, a lump-sum refund is made of member and vested employer contributions plus 5 percent annual interest.

Employees are required to contribute 4.5 percent of their annual salary to the Plan. The District is required by the Plan to contribute the remaining amounts necessary to fund the Plan using actuarial methods.

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. This measure is the actuarial present value of credited projected benefits and is intended to (i) help users assess the Plan's funding status on a going-concern basis, (ii) assess progress being made in accumulating sufficient assets to pay benefits when due and (iii) allow for comparisons among public employee retirement plans.

The pension benefit obligation was determined as part of an actuarial valuation of the Plan as of January 1, 1990. The January 1, 1989 actuarial valuation is included below for comparative purposes. Significant actuarial assumptions used in determining the pension benefit obligation include (a) a rate of return on the investment of present and future assets of 8.0 percent per year compounded annually, (b) projected salary increases of 6.5 percent (5.0% for inflation and 1.5% for seniority/merit increases) per year compounded annually and (c) the assumption that benefits will not increase after retirement.

<u>Pension Benefit Obligation</u>	January 1,	
	<u>1990</u>	<u>1989</u>
Retirees and beneficiaries currently receiving benefits	\$ 3,789	\$ 3,599
Terminated employees not receiving benefits	3,669	2,447

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

<u>Pension Benefit Obligation</u>	January 1,	
	<u>1990</u>	<u>1989</u>
Current employees:		
Accumulated employee contributions including allocated investment income	\$ 13,139	\$ 10,885
Employer financed--vested	10,550	9,044
Employer financed--nonvested	<u>3,007</u>	<u>1,606</u>
Total pension benefit obligation	34,154	27,581
 Net assets available for benefits, at market value	 <u>36,494</u>	 <u>31,762</u>
 Net assets at market value in excess of total pension benefit obligation	 <u>\$ 2,340</u>	 <u>\$ 4,181</u>

The Plan was amended during the plan year ended January 1, 1990, to allow eligible employees to participate in the Plan upon employment rather than following six months of employment. This amendment, effective August 1, 1989, increased the pension benefit obligation by \$92.

The District's funding policy is to provide for periodic employer contributions at actuarially determined amounts designed to accumulate sufficient assets to pay benefits when due. The contributions are determined using the projected unit credit actuarial cost method and are equal to the normal cost plus an amount required to amortize the unfunded actuarial accrued liability, if any, as of the valuation date over a period of 20 years.

During the years ended September 30, 1990 and 1989, \$3,778 and \$3,228, respectively, of employee contributions (4.5% of covered payroll) were made in accordance with the established contribution requirements described above. The actuarial valuation of the Plan as of January 1, 1990, recommended that no employer contributions were necessary for the year ended September 30, 1990. Accordingly, no employer contributions were made. There was one change in the actuarial assumptions for the valuation on January 1, 1990, namely, the assumed rate of return on the investment of present and future assets was changed to 8.0% per year compounded annually from 7.5% used in the January 1, 1989 valuation. The effect of this change was to decrease the actuarial accrued liability by \$4,365. Significant actuarial assumptions used to compute contribution requirements were the same as those used to compute the pension benefit obligation.

Four-year historical trend information presenting the progress in accumulating sufficient assets to pay benefits when due is presented in Table 15 of this report.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

5. Defined Contribution Plan--The District also maintains a voluntary defined contribution plan covering all employees with at least one year of service. The payroll for employees covered by the Plan for the year ended September 30, 1990, was \$44,575; the District's total payroll was \$111,827. Eligible employees can choose to contribute from 2% to 6% of their base salary. The District will match employees' contributions 100%. Employees are fully vested at all times in their voluntary contributions plus earnings thereon. Vesting in the District's matching contributions is based on years of service. After one year of service, employees vest at the rate of 20% per year for five years. Should an employee terminate prior to vesting completely in the District's contributions, the unvested portion can be used to reduce matching contributions in the aggregate in the following year. Contributions for the year ended September 30, 1990, were \$2,160 from the District and \$2,368 from employees or 1.9% and 2.1%, respectively, of total payroll. The required contribution by the District for 1990 has been reduced by \$208 representing forfeitures of prior District contributions and related investment income for nonvested employees withdrawing from the Plan upon termination.

NOTE J--RETROSPECTIVE MEDICARE ADJUSTMENTS

During 1989, the District received a favorable settlement in its appeal to the Medicare program for the correction of errors in the calculation of the base year rate upon which Medicare reimbursement was based from 1985 to 1988. This favorable settlement resulted in the District's collection of \$8,382 during 1989 related to shortfalls in prior years' Medicare reimbursement. A gain of \$8,382 from retrospective Medicare adjustments has been recorded in 1989.

The District recognized a loss of \$2,326 in 1989 related to changes in Medicare regulations concerning payment for Direct Graduate Medical Education costs ("DME"). These regulations have changed DME reimbursement from a reasonable cost basis to a prospective payment methodology and have been applied retroactively to cost reporting periods after July 1, 1985.

NOTE K--LEASES

In 1968, the County issued Parking Garage and Limited Tax Bonds to finance the construction of a parking garage under the Kennedy Memorial Plaza. The garage was completed at a cost of approximately \$2,800 and included in General Fixed Assets. The County leases the parking garage to an independent company under a contract which terminated in 1990. The company operated the garage and paid rent to the County based on 94.2% of gross receipts from parking garage operations. Revenue from the lease of this facility was approximately \$505 for the year ended September 30, 1990, of which \$340 was transferred to the General Fund for general operating purposes. Rentals paid under operating leases and contingent rentals were not significant during the year ended September 30, 1990. See Note F to the financial statements for information regarding capital lease obligations.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE L--DEFICIT FUND BALANCE

The Dallas County Internal Service Fund was established as a self-supporting fund to provide group hospitalization, medical and dental benefits to County employees and dependents. The fund also contains employee flexible spending accounts for eligible medical and dependent care expenses. During 1989, \$630 was advanced from the General Fund to offset claims paid in advance of premium deposits. The fund balance after satisfying all insurance obligations is not adequate to repay the advance at this time. Increased premiums and reduced benefit levels for future years are intended to provide sufficient funding for payment of all obligations.

NOTE M--SUBSEQUENT EVENT

On October 18, 1990, the County sold \$4,780 of Certificates of Indebtedness dated September 1, 1990. This sale will finance (1) the purchase of a centralized warehouse and food preparation area, (2) energy conservation and environmental projects and (3) certain traditional capital projects. The Certificates will mature in the years 1992 through 2001 with interest rates ranging from 6.30% to 8.30%.

NOTE N--COMMITMENTS AND CONTINGENCIES

The District is self-insured up to certain deductible limits for the purpose of providing professional and patient care liability claims. Professional insurance consultants have been retained to determine funding requirements. The amounts funded have been placed in a self-insurance trust account that is being administered by a trustee. The self-insurance trust account is reported in assets limited as to use in the balance sheets. At September 30, 1990, the present value of all incurred losses based upon independent actuarial calculations is recorded as a long-term liability of the District. These losses are discounted at a 6% annual rate.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. In the opinion of management of the County, disallowed costs, if any, would not be material.

There are lawsuits and claims in which the County and the Hospital District are involved. Based upon the representations of the District Attorney and legal counsel for the Commissioners Court and the Hospital District, management believes that potential claims against the County, if any, resulting from such litigation would not materially affect the financial position of the County.

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**COMBINING, INDIVIDUAL FUND AND ACCOUNT  
GROUP FINANCIAL STATEMENTS AND SCHEDULES**

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DALLAS COUNTY, TEXAS  
SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The following are the County's Special Revenue Funds:

Road and Bridge Fund--used to account for the receipt and disbursement of funds designated for construction and maintenance of County roads and bridges other than specific improvement programs for which road bonds are issued.

Jury Fund--used to account for the receipt of jury fees and the payment of direct jury related expenditures.

Permanent Improvement Fund--receives an allocation of ad valorem taxes for building maintenance and construction of permanent improvements.

Law Library Fund--used to account for a statutory fee from each civil case filed in a County or District Court that is restricted to the establishment and maintenance of a law library for the use of the judges and litigants of the County.

Parking Garage Revenue Fund--used to account for monies received from the lease to a private corporation of the County owned parking garage.

Revenue Sharing Fund--used to account for all Federal Revenue Sharing monies received and disbursed by Dallas County.

Grants Fund--used to account for programs supported by grants-in-aid from various agencies and/or governmental units.

Pre-Trial Release Fund--used to account for fees received for personal appearance bonds granted to approved persons before trial.

District Attorney Special Fund--used to account for funds to be used at the discretion of the District Attorney.

District Attorney Forfeiture Funds--used to account for money and property forfeited in criminal seizures. Funds are to be used for criminal justice.

Historical Commission--used to account for donations and other funds received for the preservation of historical landmarks.

Historical Exhibit Fund--used to account for proceeds from the John F. Kennedy Sixth Floor Exhibit.

Child Support-Special Fund--used to account for the operations of the Child Support and Family Court Services under the jurisdiction of the Dallas County District Judges.

Alternative Dispute Resolution Fund--used to account for filing fees imposed on civil court cases for the purpose of funding a system for the peaceable and expeditious resolution of citizen disputes.

Appellate Justice System Fund--used to account for fees collected on civil cases filed in the County for the purpose of assisting the court of appeals including costs incurred by a county within the judicial district.

DALLAS, COUNTY, TEXAS

COMBINING BALANCE SHEET--SPECIAL REVENUE FUNDS

SEPTEMBER 30, 1990  
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Jury</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 28,532	\$ 248
Receivables:		
Taxes--current	-	1,658
Less allowance for uncollectibles	-	154
Net taxes receivable	-	<u>1,504</u>
Accounts	10,280	-
Less allowance for uncollectibles	9,658	-
Net accounts receivable	<u>622</u>	-
Due from other funds	1,961	-
Due from other governmental units	8	7
Inventory of supplies	<u>993</u>	-
<b>TOTAL ASSETS</b>	<u>\$ 32,116</u>	<u>\$ 1,759</u>
 <b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 573	\$ 7
Due to other funds	1	-
Due to other governmental units	128	-
Deferred revenue	<u>632</u>	<u>1,498</u>
<b>TOTAL LIABILITIES</b>	<u>1,334</u>	<u>1,505</u>
 <b>FUND EQUITY</b>		
Fund Balances		
Reserved for encumbrances	2,880	136
Reserved for inventory of supplies	993	-
Reserved for escrow and change funds	-	2
Unreserved:		
Designated for subsequent budget periods	1,959	6
Undesignated	<u>24,950</u>	<u>110</u>
<b>TOTAL FUND EQUITY</b>	<u>30,782</u>	<u>254</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 32,116</u>	<u>\$ 1,759</u>

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

Exhibit B-1

<u>Permanent Improvement</u>	<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>Grants</u>	<u>Pre-Trial Release</u>
\$ 1,104	\$ 774	\$ 89	\$ -	\$ 43
718	-	-	-	-
117	-	-	-	-
<u>601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	1	-	-	-
-	-	-	-	-
-	1	-	-	-
-	5	-	1	4
-	-	-	748	-
-	-	-	-	-
<u>\$ 1,705</u>	<u>\$ 780</u>	<u>\$ 89</u>	<u>\$ 749</u>	<u>\$ 47</u>
\$ 86	\$ 37	\$ -	\$ 2	\$ -
-	1	-	747	43
-	-	-	-	-
598	-	-	-	-
<u>684</u>	<u>38</u>	<u>-</u>	<u>749</u>	<u>43</u>
263	66	6	-	-
-	-	-	-	-
-	-	-	-	-
3	1	-	-	-
755	675	83	-	4
<u>1,021</u>	<u>742</u>	<u>89</u>	<u>-</u>	<u>4</u>
<u>\$ 1,705</u>	<u>\$ 780</u>	<u>\$ 89</u>	<u>\$ 749</u>	<u>\$ 47</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--SPECIAL REVENUE FUNDS--Continued

SEPTEMBER 30, 1990  
(in thousands of dollars)

	District Attorney Special	District Attorney Forfeiture	District Attorney- Unadjudicated Forfeitures	District Attorney- Forfeiture- FN	District Attorney- Forfeiture- OL
<b>ASSETS</b>					
Cash and cash equivalents	\$ 167	\$ 295	\$ 6	\$ 240	\$ 285
Receivables:					
Taxes--current	—	—	—	—	—
Less allowance for uncollectibles	—	—	—	—	—
Net taxes receivable	—	—	—	—	—
Accounts	—	6	—	—	—
Less allowance for uncollectibles	—	—	—	—	—
Net accounts receivable	—	6	—	—	—
Due from other funds	—	—	—	—	—
Due from other governmental units	—	—	—	—	—
Inventory of supplies	—	—	—	—	—
<b>TOTAL ASSETS</b>	<u>\$ 167</u>	<u>\$ 301</u>	<u>\$ 6</u>	<u>\$ 240</u>	<u>\$ 285</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ —	\$ —	\$ —	\$ —	\$ —
Due to other funds	—	—	—	—	—
Due to other governmental units	—	—	—	—	—
Deferred revenue	—	—	—	—	—
<b>TOTAL LIABILITIES</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<b>FUND EQUITY</b>					
Fund Balances					
Reserved for encumbrances	—	—	—	—	—
Reserved for inventory of supplies	—	—	—	—	—
Reserved for escrow and change funds	—	—	—	—	—
Unreserved:					
Designated for subsequent budget periods	—	6	—	—	—
Undesignated	167	295	6	240	285
<b>TOTAL FUND EQUITY</b>	<u>167</u>	<u>301</u>	<u>6</u>	<u>240</u>	<u>285</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 167</u>	<u>\$ 301</u>	<u>\$ 6</u>	<u>\$ 240</u>	<u>\$ 285</u>

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

Exhibit B-1

<u>Historical Commission</u>	<u>Historical Exhibit</u>	<u>Child Support - Special</u>	<u>Alternative Dispute Resolution</u>	<u>Appellate Justice System</u>	<u>Totals</u>	
					<u>September 30, 1990</u>	<u>1989</u>
\$ 30	\$ 332	\$ 36	\$ 110	\$ 155	\$ 32,446	\$ 31,920
-	-	-	-	-	2,376	2,238
-	-	-	-	-	271	344
-	-	-	-	-	<u>2,105</u>	<u>1,894</u>
-	-	-	-	-	10,287	9,694
-	-	-	-	-	<u>9,658</u>	<u>8,962</u>
-	-	-	-	-	<u>629</u>	<u>732</u>
-	-	-	-	-	1,971	643
-	-	-	-	-	763	75
-	-	-	-	-	<u>993</u>	<u>938</u>
<u>\$ 30</u>	<u>\$ 332</u>	<u>\$ 36</u>	<u>\$ 110</u>	<u>\$ 155</u>	<u>\$ 38,907</u>	<u>\$ 36,202</u>
\$ -	\$ 4	\$ -	\$ 1	\$ 5	\$ 715	\$ 346
-	1	10	-	1	804	32
-	-	-	-	-	128	107
-	-	-	-	-	<u>2,728</u>	<u>2,600</u>
-	<u>5</u>	<u>10</u>	<u>1</u>	<u>6</u>	<u>4,375</u>	<u>3,085</u>
-	133	7	3	13	3,507	2,959
-	-	-	-	-	993	938
-	-	-	-	-	2	2
-	-	-	-	-	1,975	724
<u>30</u>	<u>194</u>	<u>19</u>	<u>106</u>	<u>136</u>	<u>28,055</u>	<u>28,494</u>
<u>30</u>	<u>327</u>	<u>26</u>	<u>109</u>	<u>149</u>	<u>34,532</u>	<u>33,117</u>
<u>\$ 30</u>	<u>\$ 332</u>	<u>\$ 36</u>	<u>\$ 110</u>	<u>\$ 155</u>	<u>\$ 38,907</u>	<u>\$ 36,202</u>

DALLAS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES--SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990

(in thousands of dollars)

	<u>Road and Bridge</u>
REVENUES	
Taxes	\$ -
Highway license fees	13,228
Fines and forfeitures	6,782
Investments and rentals	40
Intergovernmental revenues	59
Charges for current services	1,681
Miscellaneous	50
TOTAL REVENUES	<u>21,840</u>
EXPENDITURES	
Current:	
General government	-
Judicial	-
Public safety	-
Streets and highways	6,906
Health	-
Public welfare	-
Capital outlay	426
Debt service:	
Principal retirement	-
Interest	-
TOTAL EXPENDITURES	<u>7,332</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,508</u>
OTHER FINANCING SOURCES (USES)	
Transfer to Child Support-Special Fund	-
Transfer to General Fund	(12,871)
Transfer to Debt Service Funds	(594)
Transfer to Road and Bridge Fund	-
Transfer to Grants Fund	-
Transfer from Revenue Sharing Fund	-
Transfer from General Fund	-
Transfer from Alternative Dispute Resolution Fund	-
Transfer from District Attorney Forfeiture Fund	-
Other	(10)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(13,475)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,033
Fund balances at beginning of fiscal year	29,694
Change in inventory--purchases method	55
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 30,782</u>

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

Exhibit B-2

<u>Jury</u>	<u>Permanent Improvement</u>	<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>Grants</u>	<u>Pre-Trial Release</u>
\$ 1,364	\$ 602	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	78	536	-	-
68	-	616	-	6,281	532
<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,433</u>	<u>602</u>	<u>694</u>	<u>536</u>	<u>6,281</u>	<u>532</u>
-	-	-	-	3	-
1,427	-	-	-	-	-
-	-	639	-	1,638	-
-	-	-	-	-	-
-	-	-	-	3,017	-
-	-	-	-	1,811	-
7	609	290	5	263	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,434</u>	<u>609</u>	<u>929</u>	<u>5</u>	<u>6,732</u>	<u>-</u>
<u>(1)</u>	<u>(7)</u>	<u>(235)</u>	<u>531</u>	<u>(451)</u>	<u>532</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(340)	-	(532)
-	-	-	(209)	-	-
-	-	-	-	-	-
-	-	11	-	365	-
-	-	-	-	-	-
-	-	-	-	90	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>11</u>	<u>(549)</u>	<u>451</u>	<u>(532)</u>
(1)	(7)	(224)	(18)	-	-
255	1,028	966	107	-	4
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 254</u>	<u>\$ 1,021</u>	<u>\$ 742</u>	<u>\$ 89</u>	<u>\$ -</u>	<u>\$ 4</u>

(Continued)

DALLAS COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--SPECIAL REVENUE FUNDS--Continued  
 FISCAL YEAR ENDED SEPTEMBER 30, 1990  
 (in thousands of dollars)

	District Attorney Special	District Attorney Forfeiture	District Attorney- Unadjudicated Forfeitures	District Attorney- Forfeiture- FN	District Attorney- Forfeiture- OL
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Highway license fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investments and rentals	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for current services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Streets and highways	-	-	-	-	-
Health	-	-	-	-	-
Public welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to Child Support-Special Fund	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service Funds	-	-	-	-	-
Transfer to Road and Bridge Fund	-	-	-	-	-
Transfer to Grants Fund	-	(90)	-	-	-
Transfer from Revenue Sharing Fund	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Transfer from Alternative Dispute Resolution Fund	-	-	-	-	-
Transfer from District Attorney Forfeiture Fund	-	-	-	-	-
Other	<u>69</u>	<u>136</u>	<u>6</u>	<u>240</u>	<u>285</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>69</u>	<u>46</u>	<u>6</u>	<u>240</u>	<u>285</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES</b>	69	46	6	240	285
Fund balances at beginning of fiscal year	98	255	-	-	-
Change in inventory--purchases method	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 167</u>	<u>\$ 301</u>	<u>\$ 6</u>	<u>\$ 240</u>	<u>\$ 285</u>

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



Exhibit B-2

<u>Historical Commission</u>	<u>Historical Exhibit</u>	<u>Child Support - Special</u>	<u>Alternative Dispute Resolution</u>	<u>Appellate Justice System</u>	<u>Totals</u>	
					<u>September 30, 1990</u>	<u>1989</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,966	\$ 1,484
-	-	-	-	-	13,228	7,223
-	-	-	-	-	6,782	6,981
4	27	3	10	15	713	2,315
-	-	-	-	-	6,340	394
-	888	539	448	248	5,020	3,210
-	3	-	-	-	54	109
<u>4</u>	<u>918</u>	<u>542</u>	<u>458</u>	<u>263</u>	<u>34,103</u>	<u>21,716</u>
(10)	523	-	-	-	516	662
-	-	640	295	49	2,411	2,801
-	-	610	-	-	2,887	391
-	-	-	-	-	6,906	6,079
-	-	-	-	-	3,017	-
-	-	-	-	-	1,811	-
33	26	5	-	4	1,668	4,468
-	-	-	-	-	-	-
<u>23</u>	<u>549</u>	<u>1,255</u>	<u>295</u>	<u>53</u>	<u>19,216</u>	<u>14,401</u>
(19)	369	(713)	163	210	14,887	7,315
-	-	-	(160)	-	(160)	(170)
-	(216)	-	-	(137)	(14,096)	(11,113)
-	(228)	-	-	-	(1,031)	(413)
-	-	-	-	-	-	(385)
-	-	-	-	-	(90)	-
-	-	-	-	-	-	385
-	-	503	-	-	879	491
-	-	160	-	-	160	170
-	-	-	-	-	90	-
<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>721</u>	<u>280</u>
<u>-</u>	<u>(445)</u>	<u>663</u>	<u>(160)</u>	<u>(137)</u>	<u>(13,527)</u>	<u>(10,755)</u>
(19)	(76)	(50)	3	73	1,360	(3,440)
49	403	76	106	76	33,117	36,448
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55</u>	<u>109</u>
<u>\$ 30</u>	<u>\$ 327</u>	<u>\$ 26</u>	<u>\$ 109</u>	<u>\$ 149</u>	<u>\$ 34,532</u>	<u>\$ 33,117</u>

DALLAS COUNTY, TEXAS

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

<u>ROAD AND BRIDGE</u>	<u>Budget</u>
REVENUES	
Highway license fees	\$ 12,600
Fines and forfeitures	7,037
Intergovernmental revenues	1,842
Charges for current services	74
Investments and rentals	-
Miscellaneous	-
TOTAL REVENUES	<u>21,553</u>
EXPENDITURES	
Streets and highways:	
Salaries	3,751
Fringe benefits	831
Automobile allowance	25
Operating	<u>5,152</u>
Total streets and highways	<u>9,759</u>
Capital outlay	4,421
Debt service:	
Principal retirement	-
Interest	-
TOTAL EXPENDITURES	<u>14,180</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,373</u>
OTHER FINANCING SOURCES (USES)	
Transfer to Debt Service Funds	(594)
Transfer from Revenue Sharing Fund	-
Transfer to General Fund	(13,058)
Other	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(13,652)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,279)
Fund balances at beginning of fiscal year	29,694
Change in inventory--purchases method	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 23,415</u>

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

Exhibit B-3

1990		1989		
Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 13,228	\$ 628	\$ 7,430	\$ 7,223	\$ (207)
6,782	(255)	7,304	6,981	(323)
40	(1,802)	394	392	(2)
59	(15)	-	-	-
1,681	1,681	1,300	1,255	(45)
50	50	106	75	(31)
<u>21,840</u>	<u>287</u>	<u>16,534</u>	<u>15,926</u>	<u>(608)</u>
3,170	581	3,628	3,012	616
705	126	735	576	159
22	3	25	24	1
<u>3,009</u>	<u>2,143</u>	<u>3,447</u>	<u>2,467</u>	<u>980</u>
<u>6,906</u>	<u>2,853</u>	<u>7,835</u>	<u>6,079</u>	<u>1,756</u>
426	3,995	4,116	3,552	564
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,332</u>	<u>6,848</u>	<u>11,951</u>	<u>9,631</u>	<u>2,320</u>
<u>14,508</u>	<u>7,135</u>	<u>4,583</u>	<u>6,295</u>	<u>1,712</u>
(594)	-	-	-	-
-	-	385	385	-
(12,871)	187	(6,125)	(6,125)	-
(10)	(10)	-	9	9
<u>(13,475)</u>	<u>177</u>	<u>(5,740)</u>	<u>(5,731)</u>	<u>9</u>
1,033	7,312	(1,157)	564	1,721
29,694	-	29,021	29,021	-
55	55	-	109	109
<u>\$ 30,782</u>	<u>\$ 7,367</u>	<u>\$ 27,864</u>	<u>\$ 29,694</u>	<u>\$ 1,830</u>

(Continued)

## DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--ContinuedFISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

JURY	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Ad valorem taxes	\$ 1,309	\$ 1,327	\$ 18	\$ 910	\$ 904	\$ (6)
Occupation taxes	42	37	(5)	42	38	(4)
Charges for current services	68	68	-	57	68	11
Miscellaneous	-	1	1	-	30	30
TOTAL REVENUES	<u>1,419</u>	<u>1,433</u>	<u>14</u>	<u>1,009</u>	<u>1,040</u>	<u>31</u>
EXPENDITURES						
Judicial:						
Salaries	371	367	4	314	296	18
Fringe benefits	81	76	5	61	56	5
Automobile allowance	13	13	-	13	13	-
Operating	<u>1,125</u>	<u>971</u>	<u>154</u>	<u>1,035</u>	<u>877</u>	<u>158</u>
Total Judicial	1,590	1,427	163	1,423	1,242	181
Capital outlay	<u>9</u>	<u>7</u>	<u>2</u>	<u>17</u>	<u>2</u>	<u>15</u>
TOTAL EXPENDITURES	<u>1,599</u>	<u>1,434</u>	<u>165</u>	<u>1,440</u>	<u>1,244</u>	<u>196</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	(180)	(1)	179	(431)	(204)	227
Fund balances at beginning of fiscal year	<u>255</u>	<u>255</u>	-	<u>459</u>	<u>459</u>	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 75</u>	<u>\$ 254</u>	<u>\$ 179</u>	<u>\$ 28</u>	<u>\$ 255</u>	<u>\$ 227</u>

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

## DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--ContinuedFISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>PERMANENT IMPROVEMENT</b>						
REVENUES						
Ad valorem taxes	\$ 596	\$ 602	\$ 6	\$ 559	\$ 542	\$ (17)
TOTAL REVENUES	<u>596</u>	<u>602</u>	<u>6</u>	<u>559</u>	<u>542</u>	<u>(17)</u>
EXPENDITURES						
Capital outlay	<u>1,621</u>	<u>609</u>	<u>1,012</u>	<u>1,525</u>	<u>532</u>	<u>993</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,025)	(7)	1,018	(966)	10	976
Fund balances at beginning of fiscal year	<u>1,028</u>	<u>1,028</u>	<u>—</u>	<u>1,018</u>	<u>1,018</u>	<u>—</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 3</u>	<u>\$ 1,021</u>	<u>\$ 1,018</u>	<u>\$ 52</u>	<u>\$ 1,028</u>	<u>\$ 976</u>

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

LAW LIBRARY	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Investments and rentals	\$ 30	\$ 78	\$ 48	\$ 41	\$ 67	\$ 26
Charges for current services	658	616	(42)	716	658	(58)
TOTAL REVENUES	688	694	6	757	725	(32)
EXPENDITURES						
Judicial:						
Salaries	271	225	46	145	138	7
Fringe benefits	52	42	10	28	24	4
Operating	392	372	20	373	273	100
Total judicial	715	639	76	546	435	111
Capital outlay	375	290	85	264	107	157
TOTAL EXPENDITURES	1,090	929	161	810	542	268
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(402)	(235)	167	(53)	183	236
OTHER FINANCING SOURCES (USES)						
Transfer from General Fund	11	11	=	=	=	=
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(391)	(224)	167	(53)	183	236
Fund balances at beginning of fiscal year	966	966	=	783	783	=
FUND BALANCES AT END OF FISCAL YEAR	\$ 575	\$ 742	\$ 167	\$ 730	\$ 966	\$ 236

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>PARKING GARAGE REVENUE</b>						
REVENUES						
Investments and rentals	\$ 657	\$ 536	\$ (121)	\$ 804	\$ 787	\$ (17)
EXPENDITURES						
Capital outlay	7	5	2	=	=	=
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	650	531	(119)	804	787	(17)
OTHER FINANCING USES						
Transfer to General Fund	(340)	(340)	-	(730)	(730)	-
Transfer to Debt Service Funds	(209)	(209)	-	(209)	(209)	-
TOTAL OTHER FINANCING USES	(549)	(549)	-	(939)	(939)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	101	(18)	(119)	(135)	(152)	(17)
Fund balances at beginning of fiscal year	107	107	=	259	259	=
FUND BALANCES AT END OF FISCAL YEAR	\$ 208	\$ 89	\$ (119)	\$ 124	\$ 107	\$ (17)

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

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUE SHARING</u>						
REVENUES						
Investments and rentals	\$ -	\$ -	\$ -	\$ 50	\$ 157	\$ 107
Intergovernmental revenues	-	-	-	111	-	(111)
TOTAL REVENUES	-	-	-	161	157	(4)
EXPENDITURES						
General governmental	-	-	-	264	179	85
Capital outlay	-	-	-	179	179	-
TOTAL EXPENDITURES	-	-	-	443	358	85
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(282)	(201)	81
OTHER FINANCING SOURCES (USES)						
Transfer to General Fund	-	-	-	(3,611)	(3,608)	3
Transfer to Debt Service Funds	-	-	-	(204)	(204)	-
Transfer to Road and Bridge Fund	-	-	-	(385)	(385)	-
Other	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(4,200)	(4,197)	3
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(4,482)	(4,398)	84
Fund balances at beginning of fiscal year	-	-	-	4,398	4,398	-
FUND BALANCES AT END OF FISCAL YEAR	\$ -	\$ -	\$ -	\$ (84)	\$ -	\$ 84

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

(Continued)



DALLAS COUNTY, TEXAS

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

GRANTS	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Highway license fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental revenues	9,147	6,281	(2,866)	-	-	-
Charges for current services	-	-	-	-	-	-
Investments and rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>9,147</u>	<u>6,281</u>	<u>(2,866)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government	8	3	5	-	-	-
Public safety	2,032	1,638	394	-	-	-
Health	4,324	3,017	1,307	-	-	-
Public welfare	2,329	1,811	518	-	-	-
Capital outlay	931	263	668	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>9,624</u>	<u>6,732</u>	<u>2,892</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(477)</u>	<u>(451)</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer from General Fund	478	365	(113)	-	-	-
Transfer from District Attorney Forfeiture Fund	-	90	90	-	-	-
Other	-	(4)	(4)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>478</u>	<u>451</u>	<u>(27)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>1</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at beginning of fiscal year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PRE-TRIAL RELEASE</u>						
REVENUES						
Charges for current services	\$ 532	\$ 532	\$ -	\$ 552	\$ 532	\$ (20)
OTHER FINANCING SOURCES (USES)						
Transfer to General Fund	(532)	(532)	-	(552)	(532)	20
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(532)</u>	<u>(532)</u>	<u>-</u>	<u>(552)</u>	<u>(532)</u>	<u>20</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) OTHER USES	-	-	-	-	-	-
Fund balances at beginning of fiscal year	<u>4</u>	<u>4</u>	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DISTRICT ATTORNEY-SPECIAL</u>						
OTHER FINANCING SOURCES	\$ -	\$ 69	\$ 69	\$ -	\$ 17	\$ 17
Fund balances at beginning of fiscal year	<u>98</u>	<u>98</u>	<u>-</u>	<u>81</u>	<u>81</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 98</u>	<u>\$ 167</u>	<u>\$ 69</u>	<u>\$ 81</u>	<u>\$ 98</u>	<u>\$ 17</u>

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

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DISTRICT ATTORNEY-FORFEITURE</u>						
OTHER FINANCING SOURCES (USES)						
Transfer to Grants Fund	\$ -	\$ (90)	\$ (90)	\$ -	\$ -	\$ -
Other	-	136	136	-	255	255
TOTAL OTHER FINANCING SOURCES (USES)	-	46	46	-	255	255
Fund balances at beginning of fiscal year	255	255	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 255</u>	<u>\$ 301</u>	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ 255</u>	<u>\$ 255</u>

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
DISTRICT ATTORNEY- UNADJUDICATED FORFEITURES						
OTHER FINANCING SOURCES	\$ -	\$ 6	\$ 6	\$ -	\$ -	\$ -
Fund balances at beginning of fiscal year	---	---	---	---	---	---
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

DISTRICT ATTORNEY- FORFEITURE-FN	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES	\$ -	\$ 240	\$ 240	\$ -	\$ -	\$ -
Fund balances at beginning of fiscal year	—	—	—	—	—	—
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 240</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

DISTRICT ATTORNEY- FORFEITURE-OL	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES	\$ -	\$ 285	\$ 285	\$ -	\$ -	\$ -
Fund balances at beginning of fiscal year	-	-	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 285</u>	<u>\$ 285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>HISTORICAL COMMISSION</b>						
<b>REVENUES</b>						
Investments and rentals	\$ 8	\$ 4	\$ (4)	\$ 4	\$ 4	\$ -
Intergovernmental revenues	2	-	(2)	-	2	2
Miscellaneous	1	-	(1)	-	1	1
TOTAL REVENUES	<u>11</u>	<u>4</u>	<u>(7)</u>	<u>4</u>	<u>7</u>	<u>3</u>
<b>EXPENDITURES</b>						
General government	16	(10)	26	51	5	46
Capital outlay	33	33	-	-	-	-
TOTAL EXPENDITURES	<u>49</u>	<u>23</u>	<u>26</u>	<u>51</u>	<u>5</u>	<u>46</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(38)	(19)	19	(47)	2	49
Fund balances at beginning of fiscal year	<u>49</u>	<u>49</u>	<u>-</u>	<u>47</u>	<u>47</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 11</u>	<u>\$ 30</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ 49</u>

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

(Continued)



## DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--ContinuedFISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

HISTORICAL EXHIBIT	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Investments and rentals	\$ 2	\$ 27	\$ 25	\$ -	\$ 18	\$ 18
Charges for current services	1,100	888	(212)	1,192	657	(535)
Miscellaneous	-	3	3	-	3	3
TOTAL REVENUES	<u>1,102</u>	<u>918</u>	<u>(184)</u>	<u>1,192</u>	<u>678</u>	<u>(514)</u>
<b>EXPENDITURES</b>						
General government	699	523	176	571	478	93
Capital outlay	<u>26</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>725</u>	<u>549</u>	<u>176</u>	<u>571</u>	<u>478</u>	<u>93</u>
EXCESS OF REVENUES OVER EXPENDITURES	377	369	(8)	621	200	(421)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer from General Fund	-	-	-	203	203	-
Transfer to General Fund	(216)	(216)	-	(459)	-	459
Transfer to Debt Service	(336)	(228)	108	-	-	-
Other	-	(1)	(1)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(552)</u>	<u>(445)</u>	<u>107</u>	<u>(256)</u>	<u>203</u>	<u>459</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(175)	(76)	99	365	403	38
Fund balances at beginning of fiscal year	<u>403</u>	<u>403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 228</u>	<u>\$ 327</u>	<u>\$ 99</u>	<u>\$ 365</u>	<u>\$ 403</u>	<u>\$ 38</u>

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

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

CHILD SUPPORT SPECIAL	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Investments and rentals	\$ 6	\$ 3	\$ (3)	\$ 4	\$ 6	\$ 2
Charges for current services	592	539	(53)	996	602	(394)
<b>TOTAL REVENUES</b>	<b>598</b>	<b>542</b>	<b>(56)</b>	<b>1,000</b>	<b>608</b>	<b>(392)</b>
<b>EXPENDITURES</b>						
Judicial:						
Salaries	546	526	20	548	500	48
Fringe benefits	108	102	6	101	90	11
Automobile allowance	4	3	1	3	3	-
Operating	24	9	15	255	181	74
<b>Total judicial</b>	<b>682</b>	<b>640</b>	<b>42</b>	<b>907</b>	<b>774</b>	<b>133</b>
Public safety:						
Salaries	269	269	-	261	243	18
Fringe benefits	61	59	2	55	48	7
Operating	325	282	43	161	100	61
<b>Total public safety</b>	<b>655</b>	<b>610</b>	<b>45</b>	<b>477</b>	<b>391</b>	<b>86</b>
Capital outlay	5	5	-	6	6	-
<b>TOTAL EXPENDITURES</b>	<b>1,342</b>	<b>1,255</b>	<b>87</b>	<b>1,390</b>	<b>1,171</b>	<b>219</b>
<b>EXCESS OF REVENUES (UNDER) EXPENDITURES</b>	<b>(744)</b>	<b>(713)</b>	<b>31</b>	<b>(390)</b>	<b>(563)</b>	<b>(173)</b>
<b>OTHER FINANCING SOURCES</b>						
Transfer from General Fund	818	503	(315)	370	288	(82)
Transfer from Alternative Dispute Resolution Fund	-	160	160	-	170	170
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>818</b>	<b>663</b>	<b>(155)</b>	<b>370</b>	<b>458</b>	<b>88</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>74</b>	<b>(50)</b>	<b>(124)</b>	<b>(20)</b>	<b>(105)</b>	<b>(85)</b>
Fund balances at beginning of fiscal year	76	76	-	181	181	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<b>\$ 150</b>	<b>\$ 26</b>	<b>\$ (124)</b>	<b>\$ 161</b>	<b>\$ 76</b>	<b>\$ (85)</b>

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

(Continued)

DALLAS COUNTY, TEXAS

Exhibit B-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

ALTERNATIVE DISPUTE RESOLUTION	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Investments and rentals	\$ 4	\$ 10	\$ 6	\$ 8	\$ 9	\$ 1
Charges for current services	429	448	19	467	436	(31)
<b>TOTAL REVENUES</b>	<u>433</u>	<u>458</u>	<u>25</u>	<u>475</u>	<u>445</u>	<u>(30)</u>
<b>EXPENDITURES</b>						
Judicial--operating	300	295	5	308	289	19
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>133</u>	<u>163</u>	<u>30</u>	<u>167</u>	<u>156</u>	<u>(11)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer to Child Support- Special Fund	(160)	(160)	-	(170)	(170)	-
Other	-	-	-	(1)	(1)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(160)</u>	<u>(160)</u>	<u>-</u>	<u>(171)</u>	<u>(171)</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(27)	3	30	(4)	(15)	(11)
Fund balances at beginning of fiscal year	106	106	-	121	121	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 79</u>	<u>\$ 109</u>	<u>\$ 30</u>	<u>\$ 117</u>	<u>\$ 106</u>	<u>\$ (11)</u>

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

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL--SPECIAL REVENUE FUNDS--Continued

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>APPELLATE JUSTICE SYSTEM</b>						
REVENUES						
Investments and rentals	\$ 8	\$ 15	\$ 7	\$ -	\$ 12	\$ 12
Charges for current services	250	248	(2)	264	257	(7)
TOTAL REVENUES	258	263	5	264	269	5
EXPENDITURES						
Judicial--operating	102	49	53	89	61	28
Capital outlay	72	4	68	109	90	19
TOTAL EXPENDITURES	174	53	121	198	151	47
EXCESS OF REVENUES OVER EXPENDITURES	84	210	126	66	118	52
OTHER FINANCING (USES)						
Transfer to General Fund	(137)	(137)	-	(116)	(118)	(2)
TOTAL OTHER FINANCING USES	(137)	(137)	-	(116)	(118)	(2)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(53)	73	126	(50)	-	50
Fund balances at beginning of fiscal year	76	76	-	76	76	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 23	\$ 149	\$ 126	\$ 26	\$ 76	\$ 50

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

## DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt. The following are the County's Debt Service Funds:

Countywide General Obligation--used to account for the accumulation of ad valorem taxes, interest earnings and other revenues and the subsequent disbursements to pay principal and interest on Countywide general obligation long-term debt.

Parking Garage Revenue and General Obligation--used to receive transfers from Parking Garage revenues and to pay principal and interest on Parking Garage long-term debt.

Parking Garage Reserve Fund--used to fund balance of Parking Garage debt payment if Parking Garage revenues are insufficient to cover debt payment.

Parking Garage Contingency Fund--used to fund balance of Parking Garage debt payment if such balance remains after depletion of Parking Garage Reserve Fund.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--DEBT SERVICE FUNDS

SEPTEMBER 30, 1990  
(in thousands of dollars)

	<u>Countywide General Obligation</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 33,082
Receivables:	
Taxes	47,715
Less allowance for uncollectibles	<u>5,074</u>
Net taxes receivable	<u>42,641</u>
Accounts	130
Accrued interest	<u>99</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 75,952</u></b>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
Deferred revenue	\$ 42,565
Due to other governmental units	<u>2,064</u>
<b>TOTAL LIABILITIES</b>	<b><u>44,629</u></b>
<b>FUND EQUITY</b>	
Fund Balances	
Reserved for debt service	31,018
Unreserved - designated for subsequent budget periods	<u>305</u>
<b>TOTAL FUND EQUITY</b>	<b><u>31,323</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 75,952</u></b>

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

Exhibit C-1

<u>Parking Garage Reserve</u>	<u>Parking Garage Contingency</u>	<u>Totals</u>	
		<u>September 30, 1990</u>	<u>1989</u>
\$ 210	\$ 60	\$ 33,352	\$ 31,673
-	-	47,715	48,707
-	-	5,074	6,636
-	-	<u>42,641</u>	<u>42,071</u>
-	-	130	124
-	-	<u>99</u>	<u>371</u>
<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 76,222</u>	<u>\$ 74,239</u>
\$ -	\$ -	\$ 42,565	\$ 41,947
-	-	2,064	-
-	-	<u>44,629</u>	<u>41,947</u>
210	60	31,288	31,673
-	-	305	619
<u>210</u>	<u>60</u>	<u>31,593</u>	<u>32,292</u>
<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 76,222</u>	<u>\$ 74,239</u>

DALLAS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES--DEBT SERVICE FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	<u>Countywide General Obligation</u>
REVENUES	
Ad valorem taxes	\$ 43,106
Investments and rentals	14,396
Intergovernmental revenues	<u>3</u>
TOTAL REVENUES	<u>57,505</u>
EXPENDITURES	
Principal retirement	31,435
Interest	29,516
Fiscal agents fees	<u>98</u>
TOTAL EXPENDITURES	<u>61,049</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,544)</u>
OTHER FINANCING SOURCES (USES)	
Transfer from Capital Project Funds	2,023
Transfer from Special Revenue Funds	594
Transfer from Parking Garage Revenue Fund	228
Other	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,845</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(699)
Fund balances at beginning of fiscal year	<u>32,022</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 31,323</u>

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



Parking Garage Revenue and General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals	
			Year Ended September 30,	
			1990	1989
\$ -	\$ -	\$ -	\$ 43,106	\$44,075
-	-	-	14,396	21,171
-	-	-	3	4
<u>-</u>	<u>-</u>	<u>-</u>	<u>57,505</u>	<u>65,250</u>
100	-	-	31,535	29,970
109	-	-	29,625	30,781
-	-	-	98	70
<u>209</u>	<u>-</u>	<u>-</u>	<u>61,258</u>	<u>60,821</u>
<u>(209)</u>	<u>-</u>	<u>-</u>	<u>(3,753)</u>	<u>4,429</u>
-	-	-	2,023	977
-	-	-	594	204
209	-	-	437	209
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>209</u>	<u>-</u>	<u>-</u>	<u>3,054</u>	<u>1,390</u>
-	-	-	(699)	5,819
<u>-</u>	<u>210</u>	<u>60</u>	<u>32,292</u>	<u>26,473</u>
<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 31,593</u>	<u>\$32,292</u>

DALLAS COUNTY, TEXAS

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES--BUDGET AND ACTUAL--DEBT SERVICE FUNDS

FISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

<u>COUNTYWIDE GENERAL OBLIGATION</u>	<u>Budget</u>
<b>REVENUES</b>	
Ad valorem taxes	\$ 42,920
Investments and rentals	12,944
Intergovernmental revenues	6
<b>TOTAL REVENUES</b>	<u>55,870</u>
 <b>EXPENDITURES</b>	
Principal retirement	31,435
Interest	29,516
Fiscal agents fees	109
<b>TOTAL EXPENDITURES</b>	<u>61,060</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,190)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>	
Transfer from Capital Project Funds	2,023
Transfer from Special Revenue Funds	594
Transfer from Historical Foundation	336
Other	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,953</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(2,237)</u>
 Fund balances at beginning of fiscal year	<u>32,022</u>
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 29,785</u>

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

1990		1989		
<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 43,106	\$ 186	\$ 43,839	\$ 44,075	\$ 236
14,396	1,452	16,033	21,171	5,138
<u>3</u>	<u>(3)</u>	<u>6</u>	<u>4</u>	<u>(2)</u>
<u>57,505</u>	<u>1,635</u>	<u>59,878</u>	<u>65,250</u>	<u>5,372</u>
31,435	-	29,875	29,875	-
29,516	-	31,094	30,667	427
<u>98</u>	<u>(11)</u>	<u>88</u>	<u>70</u>	<u>18</u>
<u>61,049</u>	<u>(11)</u>	<u>61,057</u>	<u>60,612</u>	<u>445</u>
<u>(3,544)</u>	<u>1,646</u>	<u>(1,179)</u>	<u>4,638</u>	<u>5,817</u>
2,023	-	691	977	286
594	-	3,130	204	(2,926)
228	(108)	256	-	(256)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,845</u>	<u>(108)</u>	<u>4,077</u>	<u>1,181</u>	<u>(2,896)</u>
(699)	1,538	2,898	5,819	2,921
<u>32,022</u>	<u>-</u>	<u>26,203</u>	<u>26,203</u>	<u>-</u>
<u>\$ 31,323</u>	<u>\$ 1,538</u>	<u>\$ 29,101</u>	<u>\$ 32,022</u>	<u>\$ 2,921</u>

(Continued)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL--DEBT SERVICE FUNDS--ContinuedFISCAL YEARS ENDED SEPTEMBER 30, 1990 AND 1989  
(in thousands of dollars)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PARKING GARAGE REVENUE AND GENERAL OBLIGATION</u>						
EXPENDITURES						
Principal retirement	\$ 100	\$ 100	\$ -	\$ 95	\$ 95	\$ -
Interest	<u>109</u>	<u>109</u>	<u>-</u>	<u>114</u>	<u>114</u>	<u>-</u>
TOTAL EXPENDITURES	<u>209</u>	<u>209</u>	<u>-</u>	<u>209</u>	<u>209</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(209)	(209)	-	(209)	(209)	-
OTHER FINANCING SOURCES						
Transfer from Parking Garage Revenue Fund	<u>209</u>	<u>209</u>	<u>-</u>	<u>209</u>	<u>209</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	-	-	-	-	-	-
Fund balances at beginning of fiscal year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

## CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for proceeds from bond issues specifically designated for capital expenditures. The following are the County's Capital Projects Funds:

Right-of-way Fund--used to account for certificate of obligation proceeds for the purchase of right-of-way for specific road construction projects.

Certificates of Obligation Fund, Series 1986--used to account for certificates of obligation proceeds for constructing and equipping jail facilities.

Certificates of Obligation Fund, Series 1988--used to account for certificates of obligation proceeds for the construction of a parking facility and the historical museum displaying the John F. Kennedy memorabilia.

Permanent Improvement Bond Fund, Series 1976--used to account for proceeds from bonds issued for the renovation of various County buildings.

Permanent Improvement Bond Funds, Series 1977, 1985, 1987 and 1988--used to account for proceeds from bond issues for construction and/or renovation of the criminal courts building, courthouse, jail facilities, office buildings and various County buildings, in addition to the acquisition of open space land.

Road Bond Funds, Series 1965, 1969, 1977, 1985, 1987 and 1988--used to account for proceeds from bonds issued for the purchase of right-of-way and subsequent construction of roads and bridges throughout the County.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--CAPITAL PROJECTS FUNDS

SEPTEMBER 30, 1990  
(in thousands of dollars)

	Certificates of Indebtedness						Permanent Improvement Bonds 1988
	Right- of-way	Certificates of Obligation		Permanent Improvement Bonds			
		1986	1988	1976	1977	1985	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 30	\$ 650	\$ 10	\$ 9	\$ 218	\$ 4,387	\$ 80,756
Due from other governmental units:							
State	-	-	-	-	-	-	-
Local	-	-	-	-	44	-	-
<b>TOTAL ASSETS</b>	<u>\$ 30</u>	<u>\$ 650</u>	<u>\$ 10</u>	<u>\$ 9</u>	<u>\$ 262</u>	<u>\$ 4,387</u>	<u>\$ 80,756</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204	\$ 2,305
Due to other funds	-	-	-	-	4	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>204</u>	<u>2,305</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	-	208	9	1	104	2,694	64,955
Unreserved - undesignated	30	442	1	8	154	1,489	13,496
<b>TOTAL FUND EQUITY</b>	<u>30</u>	<u>650</u>	<u>10</u>	<u>9</u>	<u>258</u>	<u>4,183</u>	<u>78,451</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 30</u>	<u>\$ 650</u>	<u>\$ 10</u>	<u>\$ 9</u>	<u>\$ 262</u>	<u>\$ 4,387</u>	<u>\$ 80,756</u>

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

Road Bonds						Totals	
1965	1969	1977	1985	1987	1988	September 30,	
						1990	1989
\$ 1	\$ 65	\$ 4,969	\$ 25,763	\$ 47	\$ 38,363	\$ 155,268	\$ 197,348
-	154	-	-	-	-	154	154
-	-	450	250	-	-	744	744
<u>\$ 1</u>	<u>\$ 219</u>	<u>\$ 5,419</u>	<u>\$ 26,013</u>	<u>\$ 47</u>	<u>\$ 38,363</u>	<u>\$ 156,166</u>	<u>\$ 198,246</u>
\$ -	\$ -	\$ 1,897	\$ 954	\$ -	\$ 1,080	\$ 6,440	\$ 5,539
-	-	-	-	-	-	4	4
-	-	1,897	954	-	1,080	6,444	5,543
-	-	-	2,650	-	13,197	83,818	32,897
<u>1</u>	<u>219</u>	<u>3,522</u>	<u>22,409</u>	<u>47</u>	<u>24,086</u>	<u>65,904</u>	<u>159,806</u>
<u>1</u>	<u>219</u>	<u>3,522</u>	<u>25,059</u>	<u>47</u>	<u>37,283</u>	<u>149,722</u>	<u>192,703</u>
<u>\$ 1</u>	<u>\$ 219</u>	<u>\$ 5,419</u>	<u>\$ 26,013</u>	<u>\$ 47</u>	<u>\$ 38,363</u>	<u>\$ 156,166</u>	<u>\$ 198,246</u>

DALLAS COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--  
CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Right- of-way	Certificates of Indebtedness						Permanent Improvement Bonds	
		Certificates of Obligation		Permanent Improvement Bonds			Permanent Improvement Bonds		
		1986	1988	1976	1977	1985	1987	1988	
EXPENDITURES									
Capital outlay	\$ -	\$ 731	\$ 77	\$ -	\$ 45	\$ 1,529	\$ 3,340	\$ 4,798	
OTHER FINANCING SOURCES (USES)									
Transfer to General Fund	-	-	-	-	-	-	(8)	(159)	
Transfer to Debt Service Funds	-	-	-	-	-	-	(2,023)	(1)	
Transfer to Permanent Improvement Bond Fund	-	-	-	-	-	-	-	-	
Reimbursement from State	-	-	-	-	-	-	-	-	
Transfer from Road Bond Fund	-	-	1	-	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	1	-	-	-	(2,031)	(160)	
EXCESS OF OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(731)	(76)	-	(45)	(1,529)	(5,371)	(4,958)	
Fund balances at beginning of fiscal year	30	1,381	86	9	303	5,712	5,371	83,409	
FUND BALANCES AT END OF FISCAL YEAR	\$ 30	\$ 650	\$ 10	\$ 9	\$ 258	\$ 4,183	\$ -	\$ 78,451	

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



Exhibit D-2

<u>Road Bonds</u>						<u>Totals</u>	
<u>1965</u>	<u>1969</u>	<u>1977</u>	<u>1985</u>	<u>1987</u>	<u>1988</u>	<u>September 30,</u>	
						<u>1990</u>	<u>1989</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,520</u>	<u>\$ 8,129</u>	<u>\$ 6,990</u>	<u>\$ 10,637</u>	<u>\$ 38,796</u>	<u>\$ 58,683</u>
-	-	-	(38)	-	(1,957)	(2,162)	(2,589)
-	-	-	-	-	-	(2,024)	(977)
-	-	-	-	-	(1)	(1)	(24)
-	-	-	-	-	-	-	24
<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>62</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(37)</u>	<u>-</u>	<u>(1,958)</u>	<u>(4,185)</u>	<u>(3,504)</u>
-	-	(2,520)	(8,166)	(6,990)	(12,595)	(42,981)	(62,187)
<u>1</u>	<u>219</u>	<u>6,042</u>	<u>33,225</u>	<u>7,037</u>	<u>49,878</u>	<u>192,703</u>	<u>254,890</u>
<u>\$ 1</u>	<u>\$ 219</u>	<u>\$ 3,522</u>	<u>\$ 25,059</u>	<u>\$ 47</u>	<u>\$ 37,283</u>	<u>\$ 149,722</u>	<u>\$ 192,703</u>

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## TRUST AND AGENCY FUNDS

Trust and Agency Funds are used to account for assets held by the County in a trustee or agency capacity for individuals, private organizations, other governmental units and/or other funds. The following are the County's Trust and Agency Funds:

Retirement Income Plan--used to account for the activities of a defined benefit pension plan covering substantially all full-time employees of the Hospital District. The plan is administered by a committee appointed by the Board of Managers of the District.

Long-Term Disability Plan--used to account for disability benefits for substantially all full-time employees of the Hospital District following completion of six months of service. The plan is administered by a committee appointed by the Board of Managers of the District.

Employees' Supplemental Retirement Plan--used to account for activities of a voluntary defined contribution plan covering all employees of the Hospital District with one year or more of service. The plan is administered by a committee appointed by the Board of Managers of the District.

Payroll Fund--a clearing fund used to account for transfers of salary expense from budgetary funds and the issuance of paychecks to individual employees.

Escrow Fund--used to account for miscellaneous amounts temporarily held for other individuals or entities.

Bail Bond Fund--used to account for amounts held as securities for licensed bail bondsmen.

Juvenile Probation Commission Fund--used to receive and hold Juvenile Probation Commission monies until expenditures qualifying for reimbursement are made from the operating fund.

Job Training Partnership Act (JTPA) Fund--used to account for the federally funded JTPA program.

State Reports Funds--used to account for state fees collected by the County and subsequently disbursed to the State.

County Clerk, District Clerk, Sheriff, Justice of the Peace and Constables Fee Funds--used to account for monies received with ultimate disposition of receipts to be determined at a future date.

Adult Probation--used to account for the activities of a State agency with funds in the County depository.

Work Release--used to account for funds in the Criminal Justice System work release program for probationers.

Juvenile Department Child Support--used to account for money held for other parties in the child support program in accordance with court orders.

Adult Probation Special--used to account for the receipt and distribution of restitution payments made by probationers.

Youth Village--used to account for donated money to be used for the benefit of youths temporarily housed in the facility.

District Attorney Check Collection--used to account for monies received to replace fraudulent checks which have been turned over to the District Attorney for collection.

Tax Assessor and Collector--used to account for initial receipt and distribution to proper parties of taxes and fees collected for various entities of government.

Deferred Compensation Fund--This fund is used to account for assets held for employees in accordance with the provisions of Internal Revenue Service Code 457.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--ALL AGENCY FUNDS

SEPTEMBER 30, 1990  
(in thousands of dollars)

	Administrative Funds		
	<u>Payroll</u>	<u>Escrow</u>	<u>Bail Bond</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,039	\$ 87	\$ 255
Deferred compensation investments	-	-	-
Accounts receivable	-	-	-
Accrued interest receivable	-	-	-
Due from other funds	87	-	-
Restricted assets--securities held in trust	<u>-</u>	<u>-</u>	<u>5,066</u>
TOTAL ASSETS	<u>\$ 2,126</u>	<u>\$ 87</u>	<u>\$ 5,321</u>
<b>LIABILITIES</b>			
Accounts payable:			
Administrative	\$ 2,121	\$ 80	\$ 5,321
Grants	-	-	-
Departmental special	<u>-</u>	<u>-</u>	<u>-</u>
Total accounts payable	2,121	80	5,321
Fee office accounts payable	-	-	-
Due to other funds	5	7	-
Deferred compensation benefits	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 2,126</u>	<u>\$ 87</u>	<u>\$ 5,321</u>

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

<u>Grant Funds</u>		<u>Fee Office Funds</u>			
<u>Juvenile Probation Commission</u>	<u>Job Training Partnership</u>	<u>State Reports</u>	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>
\$ 230	\$ 122	\$ 290	\$ 11,286	\$ 9,478	\$ 152
-	-	-	-	-	-
-	-	-	-	-	-
-	13	-	-	-	-
-	-	-	2,891	42,726	-
<u>\$ 230</u>	<u>\$ 135</u>	<u>\$ 290</u>	<u>\$ 14,177</u>	<u>\$ 52,204</u>	<u>\$ 152</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	131	-	-	-	-
<u>220</u>	<u>131</u>	-	-	-	-
-	-	290	14,177	52,204	152
10	4	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 230</u>	<u>\$ 135</u>	<u>\$ 290</u>	<u>\$ 14,177</u>	<u>\$ 52,204</u>	<u>\$ 152</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--ALL AGENCY FUNDS--Continued

SEPTEMBER 30, 1990  
(in thousands of dollars)

	<u>Fee Office Funds</u>		
	<u>Adult Probation</u>	<u>Justice of the Peace</u>	<u>Constables</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,710	\$ 433	\$ 104
Deferred compensation investments	—	—	—
Accounts receivable	—	—	—
Accrued interest receivable	2	—	—
Due from other funds	15	—	—
Restricted assets--securities held in trust	—	—	—
<b>TOTAL ASSETS</b>	<b><u>\$ 3,727</u></b>	<b><u>\$ 433</u></b>	<b><u>\$ 104</u></b>
<b>LIABILITIES</b>			
Accounts payable:			
Administrative	\$ —	\$ —	\$ —
Grants	—	—	—
Departmental special	—	—	—
Total accounts payable	—	—	—
Fee office accounts payable	3,715	433	104
Due to other funds	12	—	—
Deferred compensation benefits	—	—	—
<b>TOTAL LIABILITIES</b>	<b><u>\$ 3,727</u></b>	<b><u>\$ 433</u></b>	<b><u>\$ 104</u></b>

Departmental Special Funds

Work Release Special Fund	Juvenile Department Child Support	Adult Probation Special Fund	Youth Village	District Attorney Check Collection	Tax Assessor and Collector	Deferred Compen- sation	Totals	
							September 30, 1990	1989
\$ 26	\$ 280	\$ 785	\$ 2	\$ 67	\$ 11,251	\$ -	\$ 40,597	\$ 39,462
-	-	-	-	-	-	14,058	14,058	12,799
-	-	-	-	-	-	-	-	10
-	-	-	-	-	-	-	2	9
-	-	-	-	-	-	-	115	282
-	-	-	-	-	-	-	50,683	49,798
<u>\$ 26</u>	<u>\$ 280</u>	<u>\$ 785</u>	<u>\$ 2</u>	<u>\$ 67</u>	<u>\$ 11,251</u>	<u>\$ 14,058</u>	<u>\$105,455</u>	<u>\$102,360</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,522	\$ 6,131
-	-	-	-	-	-	-	351	207
26	280	785	2	67	9,688	-	10,848	11,041
<u>26</u>	<u>280</u>	<u>785</u>	<u>2</u>	<u>67</u>	<u>9,688</u>	<u>-</u>	<u>18,721</u>	<u>17,379</u>
-	-	-	-	-	-	-	71,075	71,638
-	-	-	-	-	1,563	-	1,601	544
-	-	-	-	-	-	14,058	14,058	12,799
<u>\$ 26</u>	<u>\$ 280</u>	<u>\$ 785</u>	<u>\$ 2</u>	<u>\$ 67</u>	<u>\$ 11,251</u>	<u>\$ 14,058</u>	<u>\$105,455</u>	<u>\$102,360</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES--ALL FIDUCIARY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Pension Trust			Totals	
	Retirement Income Plan	Long-term Disability Plan	Employees' Thrift Plan	Year Ended September 30, 1990      1989	
OPERATING REVENUES					
Employer contributions	\$ -	\$ -	\$ 1,903	\$ 1,903	\$ 943
Employee contributions	<u>3,336</u>	<u>-</u>	<u>2,057</u>	<u>5,393</u>	<u>4,843</u>
TOTAL OPERATING REVENUES	<u>3,336</u>	<u>-</u>	<u>3,960</u>	<u>7,296</u>	<u>5,786</u>
OPERATING EXPENSES					
Supplies and other	1,206	85	66	1,357	1,088
Benefit payments	<u>409</u>	<u>60</u>	<u>3,170</u>	<u>3,639</u>	<u>2,701</u>
TOTAL OPERATING EXPENSES	<u>1,615</u>	<u>145</u>	<u>3,236</u>	<u>4,996</u>	<u>3,789</u>
OPERATING INCOME (LOSS)	1,721	(145)	724	2,300	1,997
NONOPERATING REVENUES	<u>2,932</u>	<u>171</u>	<u>1,943</u>	<u>5,046</u>	<u>4,540</u>
EXCESS OF REVENUES OVER EXPENSES	4,653	26	2,667	7,346	6,537
Fund balances at beginning of fiscal year	<u>31,849</u>	<u>1,875</u>	<u>22,306</u>	<u>56,030</u>	<u>49,493</u>
FUND BALANCE AT END OF FISCAL YEAR	<u>\$ 36,502</u>	<u>\$ 1,901</u>	<u>\$ 24,973</u>	<u>\$ 63,376</u>	<u>\$ 56,030</u>

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



DALLAS COUNTY, TEXAS

Exhibit E-4

COMBINING STATEMENT OF CASH FLOWS--ALL FIDUCIARY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Pension Trust			Totals	
	Retirement Income Plan	Long-term Disability Plan	Employees' Thrift Plan	Year Ended September 30, 1990      1989	
<b>OPERATING ACTIVITIES AND NON-OPERATING REVENUES</b>					
<b>EXCESS OF REVENUES     OVER EXPENSES</b>	\$ 4,653	\$ 26	\$ 2,667	\$ 7,346	\$ 6,537
Adjustments to reconcile excess of revenue over expenses to net cash provided (used) by operating activities and nonoperating revenues:					
(Increase) in investments	(4,732)	(99)	(2,981)	(7,812)	(6,484)
Increase in life insurance contracts	-	-	(4)	(4)	-
Decrease (increase) in accounts receivable	(33)	-	(142)	(175)	(37)
Decrease (increase) in other assets	-	7	-	7	(15)
(Decrease) increase in accounts payable and accrued liabilities	<u>111</u>	<u>66</u>	<u>461</u>	<u>638</u>	<u>(1)</u>
<b>(DECREASE) IN     CASH AND CASH     EQUIVALENTS</b>	(1)	-	1	-	-
Cash and cash equivalents at beginning of fiscal year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR</b>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>

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

DALLAS COUNTY, TEXAS

Exhibit E-5

STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES--ALL AGENCY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Balance October 1, <u>1989</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1990</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 39,462	\$ 2,093,841	\$ 2,092,706	\$ 40,597
Deferred compensation investments	12,799	2,268	1,009	14,058
Accounts receivable	10	-	10	-
Accrued interest receivable	9	11,782	11,789	2
Due from other funds	282	212,117	212,284	115
Restricted assets-- securities held in trust	<u>49,798</u>	<u>6,613</u>	<u>5,728</u>	<u>50,683</u>
<b>TOTAL ASSETS</b>	<u>\$ 102,360</u>	<u>\$ 2,326,621</u>	<u>\$ 2,323,526</u>	<u>\$ 105,455</u>
<b>LIABILITIES</b>				
<b>Administrative:</b>				
Payroll deductions payable	\$ 1,056	\$ 62,917	\$ 61,852	\$ 2,121
Payable to the City of Grand Prairie	29	-	-	29
Payable to bailbondsmen	4,988	2,039	1,706	5,321
Other payables	<u>58</u>	<u>7</u>	<u>14</u>	<u>51</u>
<b>TOTAL ADMINISTRATIVE   ACCOUNTS PAYABLE</b>	<u>6,131</u>	<u>64,963</u>	<u>63,572</u>	<u>7,522</u>
Due to other funds	<u>12</u>	<u>-</u>	<u>-</u>	<u>12</u>
<b>Grants:</b>				
Payable to Department of Labor	85	1,125	1,079	131
Payable to State of Texas	<u>122</u>	<u>108</u>	<u>10</u>	<u>220</u>
<b>TOTAL GRANTS ACCOUNTS   PAYABLE</b>	<u>207</u>	<u>1,233</u>	<u>1,089</u>	<u>351</u>
Due to other funds	<u>12</u>	<u>2</u>	<u>-</u>	<u>14</u>

(Continued)

## DALLAS COUNTY, TEXAS

Exhibit E-5

STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES--ALL AGENCY FUNDS--ContinuedFISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Balance October 1, <u>1989</u>	Additions	Deductions	Balance September 30, <u>1990</u>
<b>LIABILITIES--Continued</b>				
Fee office:				
Payable to State of Texas	\$ 270	\$ 1,118	\$ 1,098	\$ 290
Payable to District Adult Probation Department	3,007	1,260	552	3,715
Payable to fee officers	<u>68,361</u>	<u>270,080</u>	<u>271,371</u>	<u>67,070</u>
<b>TOTAL FEE OFFICE     ACCOUNTS PAYABLE</b>	<u>71,638</u>	<u>272,458</u>	<u>273,021</u>	<u>71,075</u>
Due to other funds	<u>7</u>	<u>12</u>	<u>7</u>	<u>12</u>
Departmental special:				
Accounts payable	1,947	8,729	8,783	1,893
Payable to taxing units	<u>9,094</u>	<u>410,646</u>	<u>410,785</u>	<u>8,955</u>
<b>TOTAL DEPARTMENTAL     SPECIAL ACCOUNTS     PAYABLE</b>	<u>11,041</u>	<u>419,375</u>	<u>419,568</u>	<u>10,848</u>
Due to other funds	<u>513</u>	<u>1,050</u>	<u>--</u>	<u>1,563</u>
Deferred compensation benefits	<u>12,799</u>	<u>2,268</u>	<u>1,009</u>	<u>14,058</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 102,360</u>	<u>\$ 761,361</u>	<u>\$ 758,266</u>	<u>\$ 105,455</u>

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

COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES--ALL AGENCY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1990

	<u>Balance October 1, 1989</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1990</u>
<b>ASSETS</b>				
<b>CASH AND CASH EQUIVALENTS</b>				
Administrative:				
Payroll	\$ 807	\$ 902,037	\$ 900,805	\$ 2,039
Bail Bond	204	239	188	255
Escrow	94	496	503	87
TOTAL ADMINISTRATIVE	<u>1,105</u>	<u>902,772</u>	<u>901,496</u>	<u>2,381</u>
Grant:				
Job Training				
Partnership	74	5,796	5,748	122
Juvenile Probation	122	1,019	911	230
TOTAL GRANT	<u>196</u>	<u>6,815</u>	<u>6,659</u>	<u>352</u>
Fee Office:				
Adult Probation	2,990	184,345	183,625	3,710
State Reports	270	6,756	6,736	290
Sheriff	147	30,749	30,744	152
County Clerk	11,143	34,322	34,179	11,286
Constables	43	735	674	104
District Clerk	11,658	144,830	147,010	9,478
Justice of the Peace	356	1,150	1,073	433
TOTAL FEE OFFICE	<u>26,607</u>	<u>402,887</u>	<u>404,041</u>	<u>25,453</u>
Departmental Special:				
Adult Probation Special	662	4,252	4,129	785
Youth Village	3	15	16	2
Work Release Special	12	68	54	26
Tax Assessor & Collector	10,560	776,678	775,987	11,251
Juvenile Department Child Support	258	88	66	280
District Attorney	59	266	258	67
TOTAL DEPARTMENTAL SPECIAL	<u>11,554</u>	<u>781,367</u>	<u>780,510</u>	<u>12,411</u>
TOTAL CASH AND EQUIVALENTS	<u>39,462</u>	<u>2,093,841</u>	<u>2,092,706</u>	<u>40,597</u>
DEFERRED COMPENSATION INVESTMENTS	<u>12,799</u>	<u>2,268</u>	<u>1,009</u>	<u>14,058</u>

(Continued)

DALLAS COUNTY, TEXAS

Exhibit E-6

COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES--ALL AGENCY FUNDS--Continued

FISCAL YEAR ENDED SEPTEMBER 30, 1990

	Balance October 1, 1989	Additions	Deductions	Balance September 30, 1990
<b>ACCOUNTS RECEIVABLE</b>				
Grants:				
Juvenile Probation	10	—	10	—
TOTAL GRANT	10	—	10	—
 TOTAL ACCOUNTS RECEIVABLE	 10	 —	 10	 —
<b>ACCRUED INTEREST RECEIVABLE</b>				
Fee Office:				
Adult Probation	9	11,782	11,789	2
TOTAL FEE OFFICE	9	11,782	11,789	2
 TOTAL ACCRUED INTEREST RECEIVABLE	 9	 11,782	 11,789	 2
<b>SECURITIES HELD IN TRUST</b>				
Administrative:				
Bail Bond	4,784	1,800	1,518	5,066
TOTAL ADMINISTRATIVE	4,784	1,800	1,518	5,066
Fee Office:				
County Clerk	2,185	2,108	1,402	2,891
District Clerk	42,829	2,705	2,808	42,726
TOTAL FEE OFFICE	45,014	4,813	4,210	45,617
 TOTAL SECURITIES HELD IN TRUST	 49,798	 6,613	 5,728	 50,683
<b>DUE FROM OTHER FUNDS</b>				
Administrative:				
Payroll	254	212,117	212,284	87
TOTAL ADMINISTRATIVE	254	212,117	212,284	87

(Continued)

DALLAS COUNTY, TEXAS

Exhibit E-6

COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES--ALL AGENCY FUNDS--Continued

FISCAL YEAR ENDED SEPTEMBER 30, 1990

	Balance October 1, 1989	Additions	Deductions	Balance September 30, 1990
Grant:				
Job Training Partnership	\$ 13	\$ -	\$ -	13
TOTAL GRANT	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>
Fee Office:				
Adult Probation	15	-	-	15
TOTAL FEE OFFICE	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>
TOTAL DUE FROM OTHER FUNDS	<u>282</u>	<u>212,117</u>	<u>212,284</u>	<u>115</u>
TOTAL ASSETS	<u>\$ 102,360</u>	<u>\$ 2,326,621</u>	<u>\$ 2,323,526</u>	<u>\$ 105,455</u>

LIABILITIES

DUE TO OTHER FUNDS

Administrative:				
Payroll	\$ 5	\$ -	\$ -	\$ 5
Escrow	7	-	-	7
TOTAL ADMINISTRATIVE	<u>12</u>	<u>-</u>	<u>-</u>	<u>12</u>
Grant:				
Job Training Partnership	2	2	-	4
Juvenile Probation	10	-	-	10
TOTAL GRANT	<u>12</u>	<u>2</u>	<u>-</u>	<u>14</u>
Fee Office:				
Adult Probation	7	12	7	12
TOTAL FEE OFFICE	<u>7</u>	<u>12</u>	<u>7</u>	<u>12</u>
Departmental Special:				
Tax Assessor and Collector	513	1,050	-	1,563
TOTAL DEPARTMENTAL SPECIAL	<u>513</u>	<u>1,050</u>	<u>-</u>	<u>1,563</u>
TOTAL DUE TO OTHER FUNDS	<u>544</u>	<u>1,064</u>	<u>7</u>	<u>1,601</u>

(Continued)

## DALLAS COUNTY, TEXAS

Exhibit E-6

COMBINING STATEMENT OF CHANGES IN  
ASSETS AND LIABILITIES--ALL AGENCY FUNDS--Continued

FISCAL YEAR ENDED SEPTEMBER 30, 1990

	Balance October 1, 1989	Additions	Deductions	Balance September 30, 1990
<b>ACCOUNTS PAYABLE</b>				
Administrative:				
Payroll	\$ 1,056	\$ 62,917	\$ 61,852	\$ 2,121
Bail Bond	4,988	2,039	1,706	5,321
Other payables	58	7	14	51
Payable to the City of Grand Prairie	29	-	-	29
<b>TOTAL ADMINISTRATIVE</b>	<u>6,131</u>	<u>64,963</u>	<u>63,572</u>	<u>7,522</u>
Grant:				
Job Training Partnership	85	1,125	1,079	131
Juvenile Probation Commission	122	108	10	220
<b>TOTAL GRANT</b>	<u>207</u>	<u>1,233</u>	<u>1,089</u>	<u>351</u>
Fee Office:				
Adult Probation	3,007	1,260	552	3,715
State Reports	270	1,118	1,098	290
Sheriff 254	147	14,965	14,960	152
County Clerk	13,328	41,541	40,692	14,177
Constables	43	2,146	2,085	104
District Clerk	54,487	208,942	211,225	52,204
Justice of the Peace	356	2,486	2,409	433
<b>TOTAL FEE OFFICE</b>	<u>71,638</u>	<u>272,458</u>	<u>273,021</u>	<u>71,075</u>
Departmental Special:				
Adult Probation Special	662	7,790	7,667	785
Youth Village	3	22	23	2
Work Release Special	12	73	59	26
Tax Assessor and Collector	953	733	953	733
Other taxing units	9,094	410,646	410,785	8,955
Juvenile Department Child Support	258	75	53	280
District Attorney	59	36	28	67
<b>TOTAL DEPARTMENTAL SPECIAL</b>	<u>11,041</u>	<u>419,375</u>	<u>419,568</u>	<u>10,848</u>
<b>TOTAL ACCOUNTS PAYABLE</b>	<u>89,017</u>	<u>758,029</u>	<u>757,250</u>	<u>89,796</u>
<b>DEFERRED COMPENSATION BENEFITS</b>				
	<u>12,799</u>	<u>2,268</u>	<u>1,009</u>	<u>14,058</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 102,360</u>	<u>\$ 761,361</u>	<u>\$ 758,266</u>	<u>\$ 105,455</u>

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

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DALLAS COUNTY, TEXAS

Exhibit F-1

SCHEDULE OF GENERAL FIXED ASSETS--BY SOURCE

SEPTEMBER 30, 1990  
(in thousands of dollars)

GENERAL FIXED ASSETS

Land	\$ 24,630
Buildings	208,671
Improvements other than buildings	1,499
Machinery and equipment	<u>51,508</u>

TOTAL GENERAL FIXED ASSETS \$ 286,308

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

Capital project funds	\$ 217,202
Current revenues	68,191
Gifts	<u>915</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS \$ 286,308

DALLAS COUNTY, TEXAS

Exhibit F-2

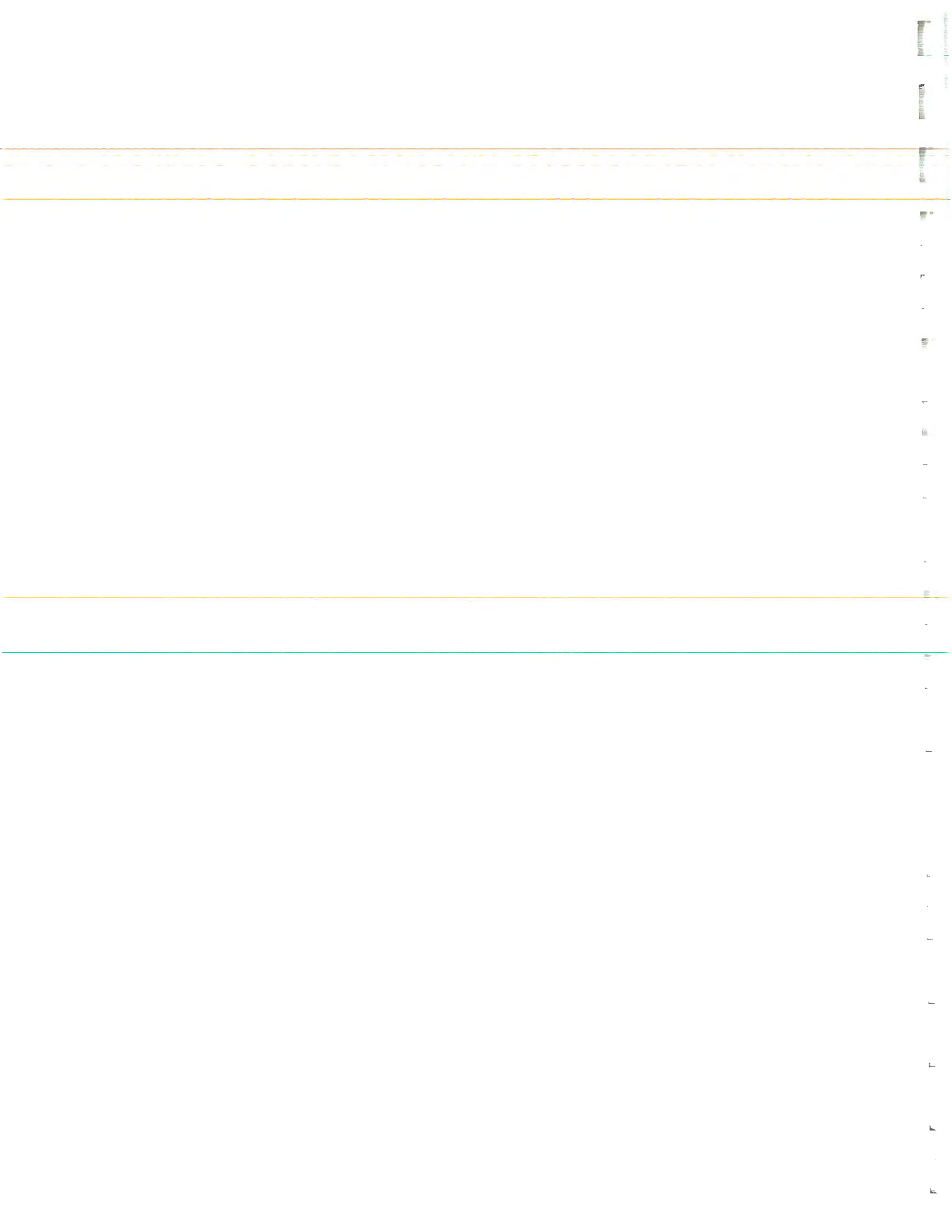
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

FISCAL YEAR ENDED SEPTEMBER 30, 1990  
(in thousands of dollars)

	Changes By Function and Activity			
	Balance October 1	Additions	Deductions	Balance September 30
General government	\$ 95,502	\$ 3,285	\$ 1,828	\$ 96,959
Public safety	124,996	44,665	458	169,203
Streets and highways	49,305	1,018	36,874	13,449
Health	2,835	63	30	2,868
Public welfare	1,186	40	25	1,201
Schools	6	-	-	6
Libraries	2,334	288	-	2,622
TOTAL BEFORE TRANSFERS	276,164	49,359	39,215	286,308
Less--transfers	-	1,235	1,235	-
TOTAL	\$ 276,164	\$ 48,124	\$ 37,980	\$ 286,308

	Changes by Asset Type and Source				
	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
Balance, October 1	\$ 24,400	\$ 200,741	\$ 1,499	\$ 49,524	\$ 276,164
Add:					
Expenditures from County Funds:					
General	-	167	-	1,838	2,005
Road and bridge	-	-	-	719	719
Permanent improvement	-	159	-	88	247
Law library	-	-	-	257	257
Capital projects	230	7,545	-	30	7,805
Other funds	-	59	-	169	228
Gifts	-	-	-	34	34
TOTAL ADDITIONS	230	7,930	-	3,135	11,295
Deduct:					
Assets sold or otherwise disposed of	-	-	-	1,151	1,151
Balance, September 30	\$ 24,630	\$ 208,671	\$ 1,499	\$ 51,508	\$ 286,308

**STATISTICAL  
TABLES**



STATISTICAL SECTION

DALLAS COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED TRUE VALUE OF ALL TAXABLE PROPERTY--  
 LAST TEN YEARS  
 (in thousands of dollars)

Year	Real Property		Personal Property	
	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value
1981	\$ 15,486,810	\$ 15,486,810	\$ 6,241,246	\$ 6,241,246
1982	53,870,966	53,870,966	12,782,817	12,782,817
1983	55,754,897	55,754,897	13,484,196	13,484,196
1984	69,030,421	69,030,421	15,802,483	15,802,483
1985	78,936,129	79,256,954	14,216,702	14,228,476
1986	89,849,202	91,492,004	14,962,534	15,022,823
1987	84,920,091	90,954,442	16,036,226	16,257,682
1988	85,552,000	88,803,817	16,566,410	16,685,749
1989	83,672,245	83,977,157	17,161,406	17,172,596
1990	81,486,795	82,083,974	17,547,621	17,547,621

Note: Assessed values shown in this table include amounts allowed for local option exemptions, homestead exemptions and disabled veterans exemptions. In 1974, the Dallas County Commissioners Court approved an allowance for homestead exemption for taxpayers over 65 years of age. In 1988, the Dallas County Commissioners Court approved a 20% allowance for homestead exemption for all taxpayers. The approved allowance for disabled veterans is \$1,500 for disabilities of 10 to 30%, \$2,000 for disabilities of 31 to 50%, \$2,500 for disabilities of 51 to 70%, and \$3,000 for disabilities greater than 70%.

The assessment date is January 1.

Source: Dallas County Tax Assessor--Collector.

Table 1

<u>Assessed Value</u>	<u>Total</u>	<u>Estimated True Value</u>	<u>Statutory Ratio of Assessed Value To True Value</u>
\$ 21,728,056		\$ 21,728,056	1.00
66,653,783		66,653,783	1.00
69,239,093		69,239,093	1.00
84,832,904		84,832,904	1.00
93,152,831		93,485,430	1.00
104,811,736		106,514,827	1.00
100,956,317		107,212,124	1.00
102,118,410		105,489,566	1.00
100,833,651		101,149,753	1.00
99,034,416		99,631,595	1.00

Note: The differences between assessed value and estimated true value are the result of property items whose values were in dispute at the time of certification of values by the Appraisal District.

DALLAS COUNTY, TEXAS  
PROPERTY TAX RATES AND TAX LEVIES--LAST TEN YEARS

Year	Total	General Fund Tax Rates (1)	Dallas County Hospital District
1981	.7347	.2710	.3296
1982	.2932	.1027	.1363
1983	.3059	.1076	.1416
1984	.2704	.0954	.1300
1985	.2584	.0901	.1260
1986	.2545	.08432	.1260
1987	.2579	.08436	.1294
1988	.2881	.09788	.1371
1989	.31551	.10874	.15301
1990	.34381	.11484	.1750

Tax Levies (1) (in thousands of dollars)			
1981	155,646	57,435	69,784
1982	166,057	58,164	77,198
1983	179,029	62,982	82,858
1984	184,088	64,957	88,492
1985	198,222	69,125	96,645
1986	216,782	71,897	107,318
1987(2)	229,579	75,194	115,095
1988	249,396	84,753	118,674
1989	268,289	92,471	130,101
1990	285,097	95,236	145,105

Legal limitation note (3):

Original--constitution Article 8, Section 9	\$ .8000
Additional authorized by voters--constitution	.15000
Additional authorized by Article 4494 n.2	.75000
Additional authorized by constitutional amendment, Article 3, Section 52--limited only by annual requirements	<u>.02788</u>
	<u>\$ 1.72788</u>

Legal limitation includes provision for debt service.

Taxes due: October 1

Taxes delinquent: January 31 year following levy

Tax lien and assessment date: January 1 year of levy

Taxes added to delinquent roll: July 1 year following levy

Discount allowed:

3% over 90 days before becoming delinquent

2% over 60 days before becoming delinquent

1% over 30 days before becoming delinquent

On June 19, 1989, the Dallas County Commissioners Court approved discontinuance of an allowance for a discount effective with the 1989 assessments.

Delinquent tax penalty and interest:

February of delinquent year - 6% penalty plus 1% interest

March of delinquent year - 7% penalty plus 2% interest

April of delinquent year - 8% penalty plus 3% interest

May of delinquent year - 9% penalty plus 4% interest

June of delinquent year - 10% penalty plus 5% interest

After July of delinquent year - 12% penalty plus 1% interest per month delinquent.

(1) Source: Dallas County financial records.

(2) Figure for 1987 adjusted to reflect supplemental levy amounts.



Table 2

<u>Jury Fund</u>	<u>Permanent Improvement Fund</u>	<u>Debt Service Funds</u>
.0067	.0105	.1169
.0023	.0022	.0497
.0020	.0017	.0530
.0017	.0014	.0419
.0013	.0019	.0391
.00114	.00114	.04190
.00112	.00112	.04190
.00105	.00062	.05145
.00159	.00072	.05145
.00182	.00070	.05145
1,425	2,226	24,776
1,300	1,245	28,150
1,171	994	31,024
1,157	956	28,526
997	1,458	29,997
937	937	35,693
980	980	37,330
952	519	44,498
1,352	612	43,753
1,509	580	42,667

Records of uncollected taxes are provided to the County's law firm under a contract authorized by Commissioners Court in accordance with sections 6.30 and 33.07 of the Property Tax Code of the State of Texas. A delinquent tax notice is mailed to the taxpayer not less than thirty nor more than sixty days prior to July 1st, the date at which unpaid accounts are placed with the law firm for collection. The taxpayer is notified by the law firm that his delinquent tax account has been placed for collection with them. If payment is not received within a reasonable period of time, the law firm will file suit for collection.

Assessed values shown in this table include amounts allowed for local option exemptions, homestead exemptions, and disabled veterans exemptions. In 1974, the Dallas County Commissioners Court approved an allowance for homestead exemption for taxpayers over 65 years of age. In 1988, the Dallas County Commissioners Court approved a 20% allowance for homestead exemption for all taxpayers. The approved allowance for disabled veterans is \$1,500 for disabilities of 10% to 30%, \$2,000 for disabilities of 31% to 50%, \$2,500 for disabilities of 51% to 70% and \$3,000 for disabilities greater than 70%.

Tax levy figures are shown net of homestead exemption.

Tax rates shown are amounts per hundred dollars of net assessed value.

(3) Source: Civil Statutes of Texas

DALLAS COUNTY, TEXAS

TAX LEVIES AND TAX COLLECTIONS--LAST TEN YEARS  
(in thousands of dollars)

<u>Year</u>	<u>Tax Levies</u>	<u>Collections of Current Tax Levy During Fiscal Period (a)</u>	<u>Percentage of Tax Levy Collected During Fiscal Period (a)</u>
1981	\$155,646	\$147,096	94.5
1982	166,057	154,592	93.1
1983	179,029	173,358	96.8
1984	184,088	181,679	98.7
1985	198,222	193,220	97.5
1986	216,782	209,952	96.8
1987	229,579	217,492	94.7
1988	249,396	245,578	98.5
1989	268,289	263,014	98.1
1990	285,097 (b)		

Notes:

- (a) Tax collections begin October 1 of the year levied and the fiscal period ends June 30 of the following calendar year.
- (b) Collections on the 1990 Tax Roll are incomplete until the end of the fiscal tax year, June 30, 1991.

Source: Dallas County financial records.

Table 3

<u>Collections of Prior Years Tax Levy During Fiscal Period (a)</u>	<u>Total Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
\$ 3,111	\$ 150,207	.965
2,687	157,279	.947
3,323	176,681	.986
3,736	185,415	1.007
8,208	201,428	1.016
4,047	213,999	.987
4,753	222,245	.968
3,349	248,927	.998
5,001	268,015	.999

DALLAS COUNTY, TEXAS

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND  
NET BONDED DEBT PER CAPITA--LAST TEN YEARS

<u>Year</u>	<u>Estimated Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>
1981	1,584,549	\$ 21,728,055,930	\$230,161,400
1982	1,597,200	66,653,782,940	235,278,600
1983	1,644,000	69,239,092,955	237,895,000
1984	1,701,750	84,832,904,460	218,745,000
1985	1,799,700	93,152,830,510	250,220,000
1986	1,752,050	104,811,736,414	272,550,000
1987	1,833,100	100,956,317,096	328,790,000
1988	1,820,650	102,118,410,151	453,330,000
1989	1,838,250	100,833,650,727	424,748,000
1990	1,852,810	99,034,415,882	394,970,000

Source: Dallas County financial records

The information provided in this table excludes the bonded debt of the Enterprise Fund.

Table 4

<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$ 9,963,007	\$220,198,393	\$.01013	\$139
13,752,014	221,526,586	.00332	139
14,553,571	223,341,429	.00323	136
16,106,419	202,638,581	.00239	119
19,356,202	230,863,798	.00248	128
22,499,000	250,051,000	.00239	143
25,697,000	303,093,000	.00300	165
26,473,000	426,857,000	.00418	234
32,292,000	392,456,000	.00389	213
31,593,000	363,377,000	.00367	196

DALLAS COUNTY, TEXAS

Table 5

TOP TEN TAXPAYERS

SEPTEMBER 30, 1990  
(in thousands of dollars)

<u>Name of Taxpayer</u>	<u>Type of Property</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Southwestern Bell Telephone Company	Telephone utility	\$ 1,215,803	1.23
Texas Utilities Electric Company	Electric utility	1,169,119	1.18
Texas Instruments	Manufacturer of electronic equipment	689,740	.70
Trammell Crow	Real estate	623,475	.63
NCNB Texas	Bank	557,334	.56
Prudential Insurance Company	Insurance	380,387	.38
Dallas Market Center	Wholesale	365,922	.37
Equitable Life Assurance Company	Insurance	362,767	.37
Sears Roebuck	Retail	352,254	.36
Southwest Airlines	Transportation	<u>349,311</u>	<u>.35</u>
	TOTAL	<u>\$ 6,066,112</u>	<u>6.13</u>

Note: Estimated amounts based on 1990 appraisal roll.

Source: Dallas County Tax Assessor-Collector

## DALLAS COUNTY, TEXAS

Table 6

REVENUES FROM SELECTED SOURCES--ALL GOVERNMENTAL  
FUND TYPES--LAST TEN YEARSSEPTEMBER 30, 1990  
(in thousands of dollars)

<u>Year</u>	<u>Property Taxes</u>	<u>Licenses, Fees and Permits</u>	<u>Fines and Forfeitures</u>	<u>Investments and Rentals</u>	<u>Inter- Governmental Revenues</u>	<u>Charges for Current Services</u>	<u>Selected Sources Totals</u>
1981	\$ 72,184	\$ 125	\$ 6,267	\$14,479	\$16,294	\$22,499	\$ 131,848
1982	79,593	133	5,419	16,001	15,884	25,966	142,996
1983	83,194	80	5,882	14,433	18,194	32,050	153,833
1984	92,058	188	7,291	12,843	23,748	39,551	175,679
1985	98,233	6,741	8,120	15,463	23,193	42,059	193,809
1986	100,830	8,419	8,747	21,850	27,103	42,877	209,826
1987	108,023	8,177	7,035	25,052	19,367	47,429	215,083
1988	109,846	7,961	7,490	22,932	20,983	46,317	215,529
1989	129,819	7,529	10,183	32,761	23,993	43,858	248,143
1990	136,725	13,546	9,871	25,334	25,991	47,807	259,274

Note: This schedule does not include miscellaneous revenue items which generally are not budgeted or anticipated.

Source: Dallas County financial records.

DALLAS COUNTY, TEXAS

EXPENDITURES FOR SELECTED FUNCTIONS--ALL  
GOVERNMENTAL FUND TYPES--LAST TEN YEARS

SEPTEMBER 30, 1990  
(in thousands of dollars)

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Streets and Highways</u>	<u>Health</u>	<u>Welfare</u>
1981	\$46,228	\$28,026	\$4,521	\$ 3,953	\$5,682
1982	53,930	31,768	5,007	4,305	6,108
1983	60,018	37,263	5,233	4,835	6,556
1984	62,024	42,438	4,933	5,353	8,117
1985	67,056	46,635	5,076	6,340	8,853
1986	73,117	51,771	5,326	8,716	8,375
1987	80,084	56,072	5,930	8,599	9,183
1988	85,337	59,381	6,452	10,138	8,982
1989	85,486	62,047	6,079	10,165	9,764
1990	93,721	69,989	6,906	12,335	13,653

Note: The General Government function in this table includes Judicial expenditures.

Source: Dallas County financial records



Table 7

<u>Schools</u>	<u>Libraries</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Totals</u>
\$ 2	\$167	\$53,140	\$26,736	\$168,455
2	181	32,870	28,653	162,824
2	190	29,647	34,659	178,403
2	191	16,356	35,105	174,519
—	196	22,089	33,703	189,948
—	207	22,702	2,540	172,754
—	184	32,331	45,885	238,268
—	173	64,860	49,329	284,652
—	163	70,049	60,821	304,574
—	174	44,195	61,258	302,231

## DALLAS COUNTY, TEXAS

Table 8

RATIO OF ANNUAL DEBT SERVICE FOR GENERAL  
OBLIGATION BONDED DEBT TO TOTAL EXPENDITURES--ALL  
GOVERNMENTAL FUND TYPES--LAST TEN YEARS

SEPTEMBER 30, 1990  
(in thousands of dollars)

<u>Year</u>	<u>Total Expenditures</u>	<u>Debt Service</u>	<u>Debt Service as Percent of Total</u>
1981	\$168,455	\$26,736	15.87%
1982	162,823	28,653	17.60
1983	178,403	34,659	19.43
1984	174,519	35,105	20.12
1985	189,948	33,703	17.74
1986	172,754	2,540 (a)	1.47
1987	238,268	45,885	19.26
1988	284,652	49,329	17.33
1989	304,574	60,821	19.97
1990	302,231	61,258	20.27

## Notes:

- (a) The 1986 decrease in debt service expenditures was due to the defeasance of existing debt through the issuance of refunding bonds. An amount of \$35,399 was required as an advance payment to effect the refunding and was included in other financing uses on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances--All Governmental Fund Types in the 1986 CAFR.

Source: Dallas County financial records

DALLAS COUNTY, TEXAS

Table 9

COMPUTATION OF LEGAL DEBT MARGIN

SEPTEMBER 30, 1990  
(in thousands of dollars)

Assessed valuation of real property		\$ 81,486,795
Assessed valuation of all taxable property		99,034,416
Bonds issued under Article 3, Section 52, of the Texas Constitution:		
Debt limit, one-fourth of real property assessed valuation		20,371,699
Amount of debt applied to debt limit:		
Bonded debt	\$ 187,344	
Less debt service funds--appropriation for future debt payments	<u>14,985</u>	
Total Amount of Debt Applicable to Debt Limit		<u>172,359</u>
Legal debt margin, bonds issued under Article 3, Section 42, of the Texas Constitution		<u>\$ 20,199,340</u>
Bonds issued under Texas general laws:		
Debt limit, five percent of assessed valuation of all taxable property		\$ 4,951,720
Amount of debt applied to debt limit:		
Bonded debt	\$ 207,626	
Less debt service funds--appropriation for future debt payments	<u>16,608</u>	
Total amount of debt applicable to debt limit		<u>191,018</u>
Legal debt margin, bonds issued under Texas general laws		<u>\$ 4,760,702</u>

As to bonds issued under Article 3, Section 52e of the Texas Constitution, counties "may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory."

The pertinent section of Article 722 of Vernon's Civil Statutes is "the total indebtedness of any County for the purpose provided in this chapter, shall not be increased by any issue of bonds to a sum exceeding five percent of its said taxable values."

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DALLAS COUNTY, TEXAS

Table 10

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

FISCAL YEAR ENDED SEPTEMBER 30, 1990

<u>Official Title</u>	<u>Incumbent</u>	<u>Salary</u>	<u>Amount of Surety Bond</u>
County Judge	Lee Jackson	\$ 83,256	\$ 5,000
Commissioner, Precinct 1	Jimmy L. Jackson	66,660	5,000
Commissioner, Precinct 2	Nancy E. Judy	66,660	5,000
Commissioner, Precinct 3	John Wiley Price	66,660	5,000
Commissioner, Precinct 4	Chris V. Semos	66,660	5,000
County Auditor	Joe Jack Mills	78,636	5,000
County Treasurer	Bill Melton	64,704	25,000
Assessor-Collector of Taxes	David Childs	64,704	200,000 (a)
County Clerk	Earl C. Bullock, Jr.	64,704	500,000
District Attorney	John Vance	99,324	5,000 (b)
District Clerk	William R. Long	64,704	100,000
Sheriff	James C. Bowles	75,072	10,000

Note:

(a) Bonded to the County of Dallas  
 Bonded to the State of Texas

\$100,000  
100,000  
\$200,000

(b) Bonded to the State of Texas

DALLAS COUNTY, TEXAS

SCHEDULE OF INSURANCE IN FORCE

SEPTEMBER 30, 1990

<u>Type of Coverage</u>	<u>Property Covered</u>
Comprehensive	Boilers and machinery (\$5,000 deductible)
Theft dishonesty and disappearance	Money and securities (\$500 deductible)
Losses while in depository	Money and securities
Theft, dishonesty and disappearance Tax Assessor-Collector	Money, check and securities (a) (\$1,000 deductible)
All Risk	Telephone System (\$2,500 deductible)
Fire and theft	Contractors' equipment at road and bridge precincts (\$10,000 deductible)
Fire and extended coverage (all risk)	County buildings and contents (\$500,000 deductible)
All risk	Data media and computer equipment (\$10,000 deductible)
All risk	Radio towers and equipment (\$5,000 deductible)
Workers' Compensation	Certain grant supported county district employees
Workers' Compensation	JTPA Workers' Compensation/Dallas County Employment and Training program
Workers' Compensation	Administration

(a) At peak periods, the maximum coverage at the records center is increased per special schedule up to a limit of \$525,000 during October 31 through December 15.

(b) Schedule by location.

Table 11

<u>Annual Premium</u>	<u>Amount of Coverage</u>	<u>Term</u>	<u>Carrier</u>
\$ 10,416	\$20,000,000	1-89 to 1-92	Hartford Steam & Boiler Inspection and Insurance Co.
2,875	Schedule	7-90 to 7-91	U.S. Fire Insurance
200	200,000	9-90 to 9-91	Fidelity & Deposit of Maryland
9,471	5,000 to 200,000 (b)	3-90 to 3-91	U.S. Fire Insurance Co.
1,299	1,299,417	7-90 to 7-91	Hartford Insurance Co.
11,689	5,844,167	11-90 to 11-91	North Brook Insurance Co.
66,708	296,628,178	11-90 to 11-91	Fireman's Fund
9,546	13,400,000	3-90 to 3-91	Commonwealth Lloyds
2,000	670,600	1-90 to 1-91	Sun Insurance Co.
58,353	Statutory	1-90 to 1-91	U.S. Fire Insurance
16,007	Statutory	12-88 to 12-91	U.S. Fire Insurance
28,166	-	6-90 to 6-92	Alexsis Risk Management Administration

DALLAS COUNTY, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

SEPTEMBER 30, 1990

(in thousands of dollars)

<u>Name</u>	<u>Indebtedness as of</u>	<u>Gross Debt Less Sinking Funds</u>	<u>Percentage of Debt Applicable to Dallas County</u>	<u>Dallas County's Share of Debt</u>
Dallas County	9/30/90	\$ 363,377	100.0%	\$ 363,377
Hospital District	9/30/90	58,586	100.0	58,586
Dallas County Community College District	8/31/90	4,275	100.0	4,275
Water Control and Improvement District No. 6	9/30/90	6,006	100.0	6,006

INDEPENDENT SCHOOL DISTRICT

Carrollton-Farmers Branch	8/31/90	49,391	97.4%	48,107
Cedar Hill	8/31/90	29,260	100.0	29,260
Coppell	8/31/90	32,827	100.0	32,827
Dallas	8/31/90	193,595	100.0	193,595
DeSoto	8/31/90	26,436	100.0	26,436
Duncanville	8/31/90	32,538	100.0	32,538
Ferris	8/31/90	8,900	4.5	401
Garland	8/31/90	131,294	100.0	131,294
Grand Prairie	8/31/90	50,069	100.0	50,069
Grapevine	8/31/90	53,399	1.0	514
Highland Park	8/31/90	2,441	100.0	2,441
Irving	8/31/90	63,621	100.0	63,621
Lancaster	8/31/90	33,779	100.0	33,779
Mesquite	8/31/90	118,526	100.0	118,526
Richardson	8/31/90	71,132	100.0	71,132
Sunnyvale	8/31/90	--	100.0	--
Wilmer-Hutchins	8/31/90	8,146	100.0	8,146
Total school districts		<u>905,354</u>		<u>842,686</u>

Source: Financial reports of governmental units which have overlapping debt.

(Continued)



## DALLAS COUNTY, TEXAS

Table 12

## COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT--Continued

SEPTEMBER 30, 1990  
(in thousands of dollars)

<u>Name</u>	<u>Indebtedness as of</u>	<u>Gross Debt Less Sinking Funds</u>	<u>Percentage of Debt Applicable to Dallas County</u>	<u>Dallas County's Share of Debt</u>
Cities and towns:				
Addison	8/31/90	71,762	98.4%	70,613
Balch Springs	8/31/90	441	100.0	441
Carrollton	8/31/90	77,468	100.0	77,468
Cedar Hill	8/31/90	9,159	100.0	9,159
Cockrell Hill	8/31/90	275	100.0	275
Coppell	8/31/90	16,298	100.0	16,298
Dallas	8/31/90	676,919	100.0	676,919
DeSoto	8/31/90	24,469	100.0	24,469
Duncanville	8/31/90	17,733	100.0	17,733
Farmers Branch	8/31/90	37,988	100.0	37,988
Garland	8/31/90	90,251	100.0	90,251
Grand Prairie	8/31/90	59,778	100.0	59,778
Highland Park	8/31/90	1,213	100.0	1,213
Hutchins	8/31/90	66	100.0	66
Irving	8/31/90	68,008	100.0	68,008
Lancaster	8/31/90	11,871	100.0	11,871
Mesquite	8/31/90	42,376	100.0	42,376
Richardson	8/31/90	52,775	99.0	52,247
Rowlett	8/31/90	9,593	100.0	9,593
Sachse	8/31/90	11,839	100.0	11,839
Seagoville	8/31/90	5,008	100.0	5,008
Sunnyvale	8/31/90	44	100.0	44
University Park	8/31/90	8,002	100.0	8,002
Wilmer	8/31/90	—	100.0	—
Total Cities and Towns		<u>1,293,336</u>		<u>1,291,659</u>
TOTAL		<u>\$2,630,934</u>		<u>\$2,566,589</u>

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DALLAS COUNTY, TEXAS

Table 13

REVENUE BOND COVERAGE--PARKING GARAGE

LAST TEN YEARS  
(in thousands of dollars)

Fiscal Year	Total Resources (1)	Operating Transfers	Net Resources Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
1981	\$ 569	\$195	\$374	\$60	\$146	\$206	1.82%
1982	677	261	416	65	143	208	2.00
1983	801	528	273	65	139	204	1.34
1984	694	400	294	70	136	206	1.43
1985	784	400	384	75	132	207	1.86
1986	908	525	383	80	128	208	1.84
1987	1,005	575	430	85	123	208	2.07
1988	1,030	625	405	90	119	209	1.94
1989	983	730	253	95	114	209	1.21
1990	643	340	303	100	109	209	1.45

(1) Includes undesignated fund balance at October 1.

Source: Dallas County Financial Records.

DALLAS COUNTY, TEXAS

DALLAS COUNTY PARTICIPATION ANALYSIS OF FUNDING PROGRESS--  
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

LAST TEN YEARS  
(in thousands of dollars)

(As Required by GASB #5)

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>	<u>Unfunded Pension Benefit Obligation</u>
1980	\$46,015	\$58,701	78.4%	\$(12,686)
1981	54,056	65,979	81.9	(11,923)
1982	64,362	75,979	84.7	(11,617)
1983	76,282	90,087	84.7	(13,805)
1984	90,125	99,697	90.4	(9,572)
1985	105,732	115,227	91.8	(9,495)
1986	122,562	132,718	92.3	(10,156)
1987	142,169	157,562	90.2	(15,393)
1988	162,298	178,712	90.8	(16,414)
1989	184,106	202,131	91.1	(18,025)

Source: Texas County and District Retirement System.

Table 14

<u>Annual Covered Payroll</u>	<u>Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll</u>	<u>Annual County Contributions</u>	<u>Annual County Contributions as a Percentage of Covered Payroll</u>
\$ 46,082	(27.5)%	\$3,226	7.0%
55,996	(21.3)	3,920	7.0
64,126	(18.1)	4,489	7.0
71,922	(19.2)	5,035	7.0
79,144	(12.1)	5,540	7.0
87,351	(10.9)	6,115	7.0
95,808	(10.6)	6,707	7.0
103,707	(14.8)	7,260	7.0
107,324	(15.3)	7,520	7.0
109,409	(16.5)	7,665	7.0

DALLAS COUNTY, TEXAS

DEFINED BENEFIT PENSION PLAN REVENUES BY SOURCE AND EXPENSES BY TYPE

EIGHT-YEAR HISTORICAL TREND BEGINNING JANUARY 1, 1982

(As Required by GASB #5)

<u>Revenue by Source</u>			
<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>	<u>Investment Income</u>
1982	\$ 2,081,013	\$ 1,747,998	\$ 185,885
1983	2,251,086	2,012,359	532,697
1984	1,868,000	2,050,881	1,002,877
1985	2,600,000	2,261,523	1,148,546
1986	2,700,000	2,393,955	1,480,209
1987	1,900,000	2,771,004	2,072,595
1988	-	3,088,621	2,536,420
1989	-	3,335,731	2,932,457

The above contributions are made in accordance with actuarial requirements.

The most recent audited financial statements of the defined benefit pension plan are as of December 31, 1989.

The information is available for eight years only.

Table 15

<u>Expense by Type</u>				
<u>Benefit Payments</u>	<u>Administrative Expenses</u>	<u>Refunds of Employee Contributions</u>	<u>Purchase of Annuities for Retirees</u>	<u>Employer Contribution as a Percentage of Covered Payroll</u>
\$ 1,303	\$ -	\$ 132,287	\$ -	5.4%
11,389	32,769	425,691	-	5.0
43,081	15,332	771,229	-	4.1
77,287	9,159	737,468	-	5.2
63,514	16,486	1,012,762	1,051,194	5.1
179,894	2,667	791,363	239,212	3.1
294,099	57,476	871,207	-	-
408,684	129,164	1,076,857	-	-

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DALLAS COUNTY, TEXAS

Table 16

ENTERPRISE FUND ANALYSIS OF FUNDING  
 PROGRESS OF DEFINED BENEFIT PENSION PLAN

FOUR-YEAR HISTORICAL TREND BEGINNING JANUARY 1, 1987  
 (in thousands of dollars)

(As Required by GASB #5)

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>	<u>Unfunded Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll</u>
1987	\$21,916	\$12,887	170.1%	\$(9,029)	\$64,709	(14.0)%
1988	27,447	20,568	133.4	(6,879)	74,102	(9.3)
1989	31,762	27,581	115.2	(4,181)	70,015	(6.0)
1990	36,494	34,154	106.9	(2,340)	82,415	(2.8)

Source: Dallas County Hospital District.

The information is available for four years only.

## DALLAS COUNTY, TEXAS

Table 17

## MISCELLANEOUS STATISTICAL DATA--Continued

	<u>1983</u>	<u>1986</u>	<u>1989</u>
<b>Constables:</b>			
Employees	148	179	205
Civil process	223,513	228,302	200,806
Budget charges	\$ 2,200,965	\$ 6,236,510	\$ 7,147,296
Fee income	\$ 529,755	\$ 626,920	\$ 5,336,040
<b>District Clerk:</b>			
Employees	189	212	192
Civil process cases	40,729	45,948	49,509
Criminal cases	14,064	23,458	31,699
Jurors	71,809	70,417	79,755
Budget charges	\$ 4,197,114	\$ 5,234,658	\$ 5,400,571
Fee income	\$ 2,369,056	\$ 3,036,953	\$ 3,307,041
<b>Assessor-Collector of Taxes:</b>			
Employees	233	253	242
Ad valorem assessment notices issued	550,039	679,459	701,464
Motor vehicle registrations	1,570,713	1,697,755	1,625,481
Budget charges	\$ 6,485,392	\$ 7,185,068	\$ 6,568,885
Collections	\$324,399,619	\$481,332,876	\$555,999,977
<b>County Clerk:</b>			
Employees	184	167	162
Marriage licenses	20,043	21,282	17,609
Civil suits	11,378	18,657	14,189
Probate cases	7,483	9,065	8,120
Criminal cases	85,889	82,317	68,019
Budget charges	\$ 4,120,793	\$ 4,941,906	\$ 5,102,749
Fee income	\$ 4,294,168	\$ 5,733,830	\$ 5,433,966
<b>Sheriff:</b>			
Employees	1,149	1,187	1,362
Daily average in county jail	2,055	2,946	6,089
Persons booked	53,110	101,530	151,351
Civil process cases	13,823	8,294	7,925
Budget charges	\$ 25,023,126	\$ 35,442,375	\$ 42,333,708
Fee income	\$ 5,731,265	\$ 10,611,380	\$ 9,724,397
Average food cost per person per day	1.71	1.93	1.95

(Continued)

## DALLAS COUNTY, TEXAS

Table 17

## MISCELLANEOUS STATISTICAL DATA--Continued

Dallas County Schools (i)

Changes in cash balances for the year ended August 31, 1990

	<u>Balance</u> <u>September 1</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>August 31</u>
Operating account	\$ 624,241	\$ 27,583,686	\$ 27,291,266	\$ 916,661
Title 1--E.S.E.A. fund	532,555	29,954	562,509	--
Consolidated payroll account	40,000	8,669,621	8,669,621	40,000
Investments	<u>7,039,138</u>	<u>4,664,560</u>	<u>3,950,879</u>	<u>7,752,819</u>
TOTAL	<u>\$ 8,235,934</u>	<u>\$ 40,947,821</u>	<u>\$ 40,474,275</u>	<u>\$ 8,709,480</u>

Levee Districts (h)

Changes in cash balances for the year ended September 30, 1990

	<u>Balance</u> <u>October 1</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>September 30</u>
Levee District 1--Interest and Debt Retirement	\$ 444	\$ --	\$ --	\$ 444
Levee District 2--Interest and Debt Retirement	147	--	--	147
Levee District 4--Maintenance	972	4,562	141	5,393
Levee District 6--Interest and Debt Retirement	1,771	--	--	1,771
Levee District 8--Interest and Debt Retirement	4,285	4,464	7,007	1,742
Levee District 10--Maintenance	24	--	--	24
Levee District 14--Maintenance	<u>7,810</u>	<u>541</u>	<u>1,752</u>	<u>6,599</u>
TOTAL	<u>\$15,453</u>	<u>\$ 9,567</u>	<u>\$ 8,900</u>	<u>\$ 16,120</u>

Data sources:

- (a) Chamber of Commerce
- (b) Dallas County Elections Department
- (c) Department of Public Works
- (d) United States Weather Bureau
- (e) Dallas County Tax Assessor-Collector
- (f) Chamber of Commerce
- (g) Dallas County Auditor's fee office reports
- (h) Dallas County Financial Records
- (i) Dallas County School Superintendent

