

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

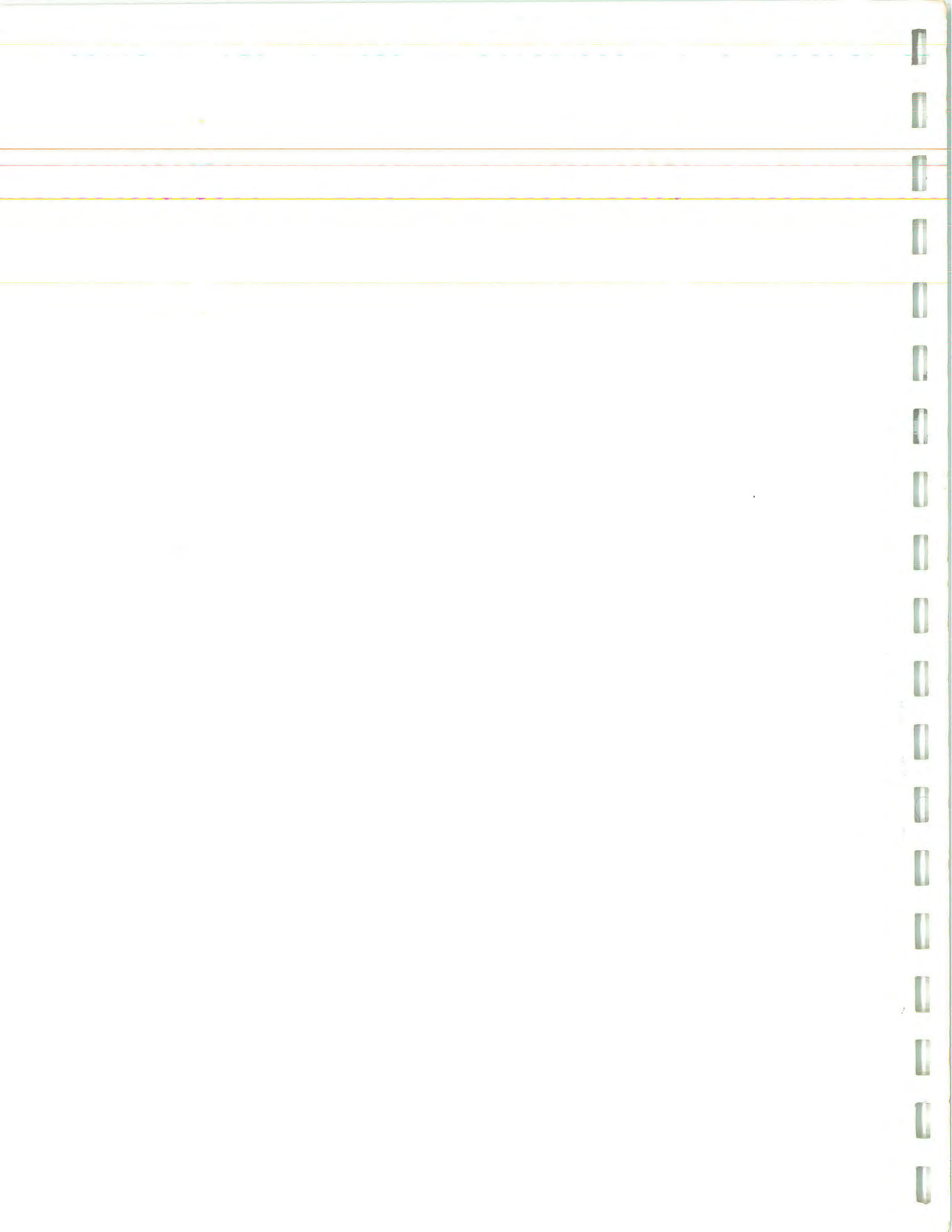


**GEORGE L. ALLEN, SR. COURTS BUILDING  
JOHN NEELY BRYAN CABIN**

**FOR THE YEAR ENDED  
SEPTEMBER 30, 1991**

1992 JAN 31 PM 4: 24

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DALLAS COUNTY



DALLAS COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 1991

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

1992 JAN 31 PM 4: 24

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DALLAS COUNTY, TEXAS  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FISCAL YEAR ENDED SEPTEMBER 30, 1991

	<u>Page</u>
<u>Introductory Section</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>	

Exhibit

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 .....	20

Combining, Individual Fund and Account Group  
 Financial Statements and Schedules

Special Revenue Funds

Exhibit

B-1 Combining Balance Sheet .....	50
B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	54
B-3 Statements of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual (By Individual Fund) .....	58

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

Exhibit

Debt Service Funds

C-1	Combining Balance Sheet .....	80
C-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	82
C-3	Statements of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual (By Individual Fund) .....	84

Capital Projects Funds

Exhibit

D-1	Combining Balance Sheet .....	88
D-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	90

Trust and Agency Funds

Exhibit

E-1	Combining Balance Sheet--Pension Trust and Agency Funds .....	94
E-2	Combining Balance Sheet--All Agency Funds .....	96
E-3	Combining Statement of Revenues, Expenses and Changes in Fund Balances--Pension Trust Fund .....	100
E-4	Combining Statement of Cash Flows--Pension Trust Funds .....	101
E-5	Statement of Changes in Assets and Liabilities--All Agency Funds .....	102
E-6	Combining Statement of Changes in Assets and Liabilities-- All Agency Funds .....	104

General Fixed Assets Account Group

Exhibit

F-1	Schedule of General Fixed Assets--By Source .....	111
F-2	Schedule of Changes in General Fixed Assets .....	112

Statistical Section

Table

1	Assessed Value and Estimated True Value of All Taxable Property--Last Ten Years .....	114
2	Property Tax Rates and Tax Levies--Last Ten Years .....	116
3	Tax Levies and Tax Collections--Last Ten Years .....	118
4	Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita--Last Ten Years .....	120
5	Top Ten Taxpayers .....	122

**Table**

6	Revenues from Selected Sources--All Governmental Fund Types-- Last Ten Years .....	123
7	Expenditures for Selected Functions--All Governmental Fund Types--Last Ten Years.....	124
8	Ratio of Annual Debt Service for General Obligation Bonded Debt to Total Expenditures--All Governmental Fund Types--Last Ten Years .....	126
9	Computation of Legal Debt Margin .....	127
10	Salaries and Surety Bonds of Principal Officials .....	129
11	Schedule of Insurance in Force .....	130
12	Computation of Direct and Overlapping Bonded Debt.....	132
13	Revenue Bond Coverage--Parking Garage .....	135
14	Dallas County Participation Analysis of Funding Progress-- Texas County and District Retirement System.....	136
15	Defined Benefit Pension Plan Revenues By Source and Expenses By Type .....	138
16	Enterprise Fund Analysis of Funding Progress of Defined Benefit Pension Plan.....	141
17	Miscellaneous Statistical Data .....	142

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## **INTRODUCTORY SECTION**



DALLAS, COUNTY, TEXAS

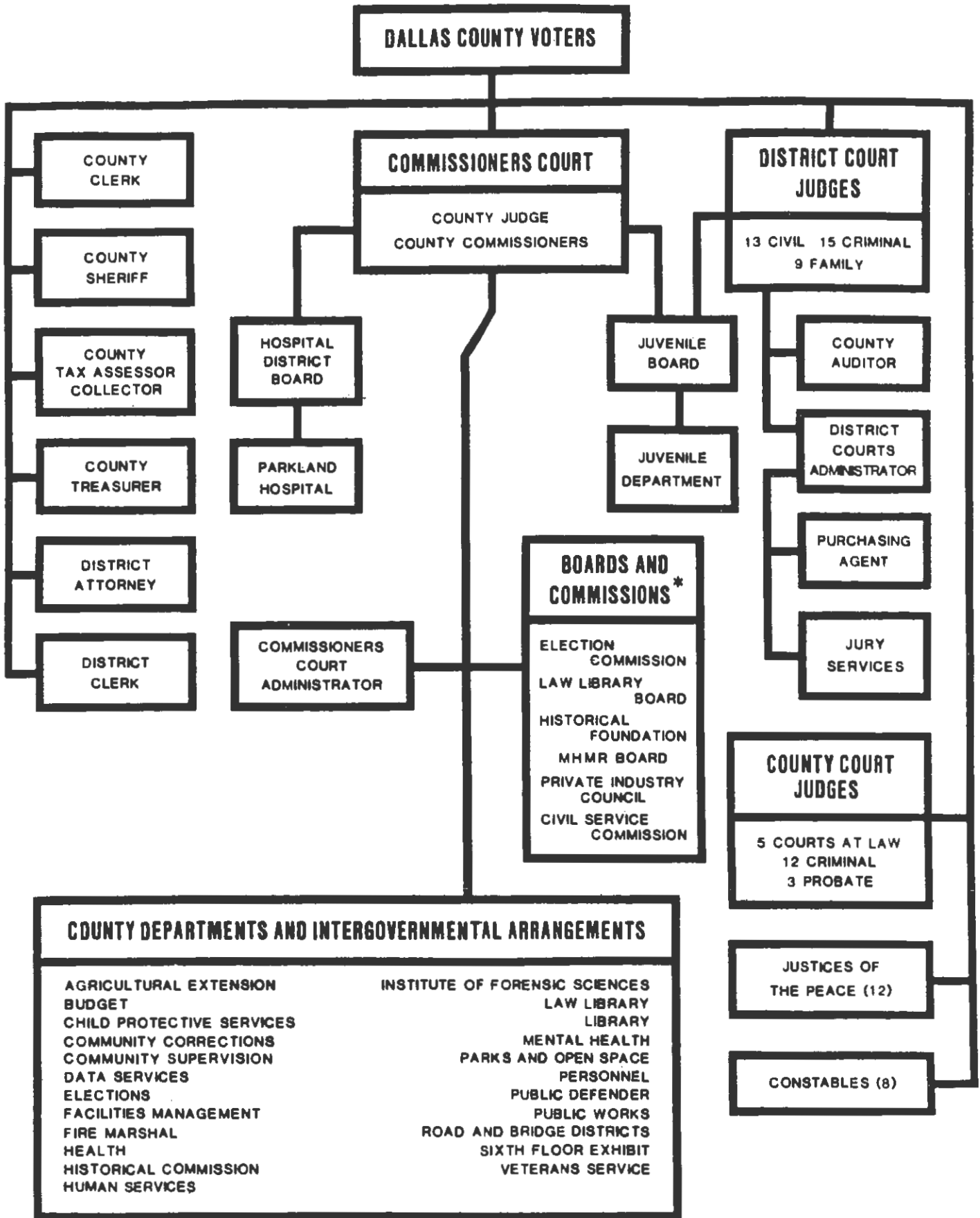
PRINCIPAL OFFICIALS

<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, 1992

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, 1991, 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 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.

-v-

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 which includes the states of Texas, Louisiana, Arkansas, Oklahoma and New Mexico. The County encompasses an area of 900 square miles. The 1990 census reported a population of 1,852,810 and the 1991 population is estimated to be 1,858,341. The County is a major part of the largest Standard Metropolitan Statistical Area (SMSA) in Texas and the ninth largest SMSA in the country.

The underlying strength and resiliency of the Dallas Area economy is best explained by its diversity. No one industry is dominant in the region. The County is a major financial and insurance center, one of the fastest growing high-technology centers in the country, a major trade and distribution center and a leading transportation center with the fourth busiest airport in the world and corporate headquarters for two major airlines and has become a significant center for corporate headquarters of publicly-held firms with a high concentration of Fortune 500 industrial and service-based corporation headquarters.

The County's economic diversity has historically enabled the County to weather periods of economic slowdown or downturn. For the past three to four years, the area economy has exhibited economic strain as manifested by a decline in assessed values, a slow-down of residential and commercial construction starts and an increase in area unemployment. Market values of all properties declined approximately \$2.47 billion from 1990 to 1991. Taxable values on which the "effective tax rate" was calculated decreased approximately \$2.55 billion during the same period. Little or no increase in market values is projected for 1992. The Dallas, Texas, Metropolitan Statistical Area ("TMSA") unemployment rate increased to 6.0% in September 1991 from 5.4% in September 1990, according to the Texas Labor Market Review published by the Texas Employment Commission ("TEC"). Total employment in the Dallas TMSA also declined from 1,363,100 in September 1990 to 1,356,900 in September 1991. (The 1989 and 1990 employment data has been revised by TEC; therefore currently reported numbers for those years may differ from the numbers previously reported.)

The economic outlook is somewhat mixed for the Dallas area. Very modest economic growth is projected for the short term; however, according to the September, 1991 edition of Fiscal Notes published by the Texas Comptroller of Public Accounts, Dallas County is expected to rank in the top ten nationally of the fastest-growing counties in the U.S. for new jobs created in the decade of the nineties with over 350,000 new jobs projected. While this optimistic growth is forecast for the long term, Dallas' economic diversity continues to soften the current recessionary impact.

Dallas County's financial condition continues to be very stable even in the midst of the current economic downturn. Operating reserves continue to be maintained consistent with the County's fiscal policies, and the County currently enjoys an Aaa rating with Moody's Investors Service and an AAA rating from Standard and Poor's Corporation on the County's bond issues.



## MAJOR INITIATIVES

### For the Year

Jail Overcrowding - The Commissioners Court, working with other major Texas Counties, the State Legislature, Governor and Attorney General, made significant progress toward the resolution of local jail overcrowding caused by housing inmates sentenced to the Institutional Division of the Texas Department of Criminal Justice. Effective September 1, 1991, the State will reimburse Dallas County \$20 per day for each convicted felon in excess of 562 on any given day who is housed in the County jail and who is ready to be transferred to state prison (paper ready). In addition, the State made a one-time backlog payment for paper-ready inmates housed on April 1, 1991, and the State will make quarterly payments of performance rewards for counties which participate in various diversion programs for reducing inmate population. We project that the County will receive in excess of \$8 million from the State in FY92 to help defray the cost of housing State prisoners in the County jail. Voter approval of State bonds to construct additional prison space is expected to eventually solve the local jail overcrowding problems on a statewide basis. In the interval, the State will continue to reimburse the County for a portion of the cost incurred for housing state prisoners. Construction on Dallas County's new 2,304-bunk jail tower is scheduled for completion in the latter part of FY92 and occupancy in November 1992.

Bond Program - The County, in cooperation and coordination with local municipalities, developed a comprehensive bond program package totaling \$232,500,000 which included four major propositions:

**Proposition No. 1** provided for the issuance of \$175,480,000 road bonds for construction, maintenance and improvements on state highways and major county thoroughfares;

**Proposition No. 2** provided for the issuance of \$34,600,000 for the purchase or constructing and equipping of buildings for a consolidated Juvenile Justice Center and for Health and Human Services facilities;

**Proposition No. 3** provided for the issuance of \$17,420,000 for additions and improvements to existing county facilities; and

**Proposition No. 4** provided for the issuance of \$5,000,000 for acquiring and improving land for parks and open space purposes.

An election was held on November 5, 1991, with the voters approving Propositions 1, 2 and 4.

Health Services - During FY91, the County Judge, in consultation with the Commissioners Court and community leaders, established a Planning Council to determine program priorities and to allocate funds available under the Ryan White "CARE ACT" of 1990 to provide a wide range of services to those stricken with the AIDS virus. Total grant funds received in 1991 approximating \$1.4 million were utilized to provide home health care, food, lodging, mental health, volunteer support, substance abuse, adult day care, inpatient and outpatient health care, transportation, case work and case management and legal services for the targeted group. The resources available to the County through the CARE ACT and State grant funds are expected to increase substantially in future years. The County is gearing up to assume the Lead Agency responsibility for State grant funds and Title II funds. The County, as Lead Agent, will assume the responsibility for the appropriate use of the funds and for making periodic reports on the utilization of funds.

## For the Future

Road and Permanent Improvement Bond Program - With the approval of the voters on November 5, 1991 of over \$215 million in bonds, the County will be involved in prioritizing the various projects for acquisition and construction, with a goal of substantially completing the approved program projects within a five-year period and within the dollars approved by the voters. Based upon a needs assessment consistent with established priorities, the County has scheduled the first installment sale of approximately \$70 million in bonds for February 1992.

Mental Diagnostic Center - The Commissioners Court, in an effort to upgrade the level of care at the Mental Diagnostic Center and to restore public confidence in the quality of services provided at the center, is in the process of reviewing and evaluating the program of care and upgrading the physical facilities. Additional staff has been proposed for fiscal year 1992 to be funded by the Texas Department of Mental Health and Mental Retardation. Funding for these positions in the FY93 County Budget will be considered by the Court based upon available resources and service priorities and a cost-sharing arrangement with the Department of Mental Health and Mental Retardation.

New Jail - The Court provided the funds in the FY92 Budget required to begin operations of the new 2,304-bunk jail tower. Positions were approved to allow the Sheriff to recruit the necessary staff on a phased-in basis so that operations can begin upon completion of the tower in the latter part of the FY92 budget year. The County's jail capacity is projected to be approximately 6,700 at that time. Some jail bunk space not needed to house the then current population may be temporarily "mothballed" to achieve the maximum operational efficiency in the jail system. The additional capacity would be available for utilization should the inmate population increase sufficiently to require the additional bunk space.

## 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 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 Chapter 281 of the Health and Safety Code (V.T.C.A.) which states, in part, "(a) The Commissioners Court may prescribe: (1) the method of making purchases and expenditures by and for the District; and (2) accounting and control procedures for the District. (b) The Commissioners Court by resolution or order may delegate its powers under Subsection (a) to the Board." Since the Commissioners Court has adopted such an order, the Board of Managers has the power to make purchases and expenditures for the District and to prescribe all accounting and control procedures. All accounting records of the District are maintained by the 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--The 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, The 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, 1991, as well as the amount and percentage of increases and decreases in relation to prior year revenues (dollar amounts in thousands).

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1990</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 138,153	51.9%	\$ 1,428	1.0%
Highway license fees	15,272	5.7	2,044	15.5
Fines and forfeitures	9,237	3.5	(634)	(6.4)
Investments and rentals	23,083	8.7	(2,251)	(8.9)
Intergovernmental revenues	29,672	11.1	3,681	14.2
Charges for current services	46,539	17.5	(1,268)	(2.7)
Other revenues	<u>4,295</u>	<u>1.6</u>	<u>(196)</u>	<u>(4.4)</u>
	<u>\$ 266,251</u>	<u>100.0%</u>	<u>\$ 2,804</u>	<u>1.1%</u>

The increase in highway license fees in fiscal year 1991 over fiscal year 1990 is attributable to a \$5.00 increase in the local license fee effective for eight months in 1990 and twelve months in 1991. The increase in intergovernmental revenues is attributable to increased funding on the part of the state and federal governments in the health and welfare areas. The decrease in investment and rental revenues is primarily attributable to lower interest rates and declining investable balances in 1991 when compared to 1990.

Assessed valuations of \$96,151,044 for ad valorem taxes represent a decrease of 2.9% from the 1990 valuations. The assessed valuations do not include amounts in dispute of \$1,005,026 in 1991 and \$597,179 in 1990.

Current tax collections for general governmental functions were 97.6% of the tax levy compared to 98.1% for the preceding year. The ratio of total collections (current and delinquent) to the current tax levy was 99.1%, a decrease of 0.8% from the preceding year. Allocations of property tax by purpose for 1991 and the preceding two fiscal years are as follows (amounts per hundred dollars of assessed value):

<u>Purpose</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>
General Fund	\$ 0.12346	\$ 0.11484	\$ 0.10874
Special Revenue Funds	0.00191	0.00252	0.00231
General Long-Term Debt	<u>0.05145</u>	<u>0.05145</u>	<u>0.05145</u>
Total General Governmental Tax Rate	<u>\$ 0.17682</u>	<u>\$ 0.16881</u>	<u>\$ 0.16250</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, 1991 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 1990</u>	<u>Percent of increase (decrease)</u>
General government	\$ 97,574	35.2%	\$ 6,264	6.9%
Public safety	71,790	25.9	1,801	2.6
Streets and highways	6,472	2.3	(434)	(6.3)
Health	14,095	5.1	1,760	14.3
Public welfare	16,162	5.8	2,509	18.4
Capital outlay	4,950	1.8	(449)	(0.8)
Debt service	62,382	22.5	1,124	1.8
Other expenditures	<u>3,419</u>	<u>1.3</u>	<u>834</u>	<u>32.3</u>
Total	<u>\$ 276,844</u>	<u>100.0%</u>	<u>\$ 13,409</u>	<u>5.1%</u>

The increase in health expenditures in fiscal year 1991 over 1990 is primarily attributable to the local, state and federal government's increased efforts to identify, diagnose, treat and assist those stricken with the AIDS virus. Public Welfare increases were attributable to rate and number served increases for children in foster care and for indigent families receiving assistance. Also, the Community Development Block Grant Program expenditures increased substantially in fiscal year 1991 over 1990.

Fund Equity in the major operating funds was maintained at adequate levels. The General Fund balance of \$46,158 was down \$5,617 from last year; the Debt Service Funds balance of \$21,446 was down \$10,147 from the preceding year and the Special Revenue Funds balance of \$41,945 was up \$7,413 from last year.

General Fund Equity--The fund equity of the General Fund decreased by 10.8% in 1991. The major reasons for the decrease in fund equity are the decrease in collection of ad valorem taxes within the current tax year and the smaller favorable variance in general government expenditures. The \$46,158 fund balance is the equivalent of 2.9 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 District. In the fiscal year ended September 30, 1991, the District received 54% of its support from ad valorem taxes compared to 53% for the preceding year. To maintain adequate reserve funds, the District was required to increase the tax rate to \$0.18596 per hundred dollars assessed valuation, an increase of 6.3%, on the 1990 tax roll. Approximately 92.6% of the ad valorem taxes received is used to support the operations of the District. The remaining 7.4% is deposited as direct additions to the General Fund balances for retirement of the outstanding general obligation bonded debt of the District.

Total operating revenues for the District were \$120,205 for the year ended September 30, 1991. Operating expenses for the fiscal year were \$258,236.

The District's long-term debt at September 30, 1991, was \$81,025 of which \$6,250 is due within one year.

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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dallas County,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1990

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



  
President

  
Executive Director

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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 and for the year ended September 30, 1991, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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 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 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.

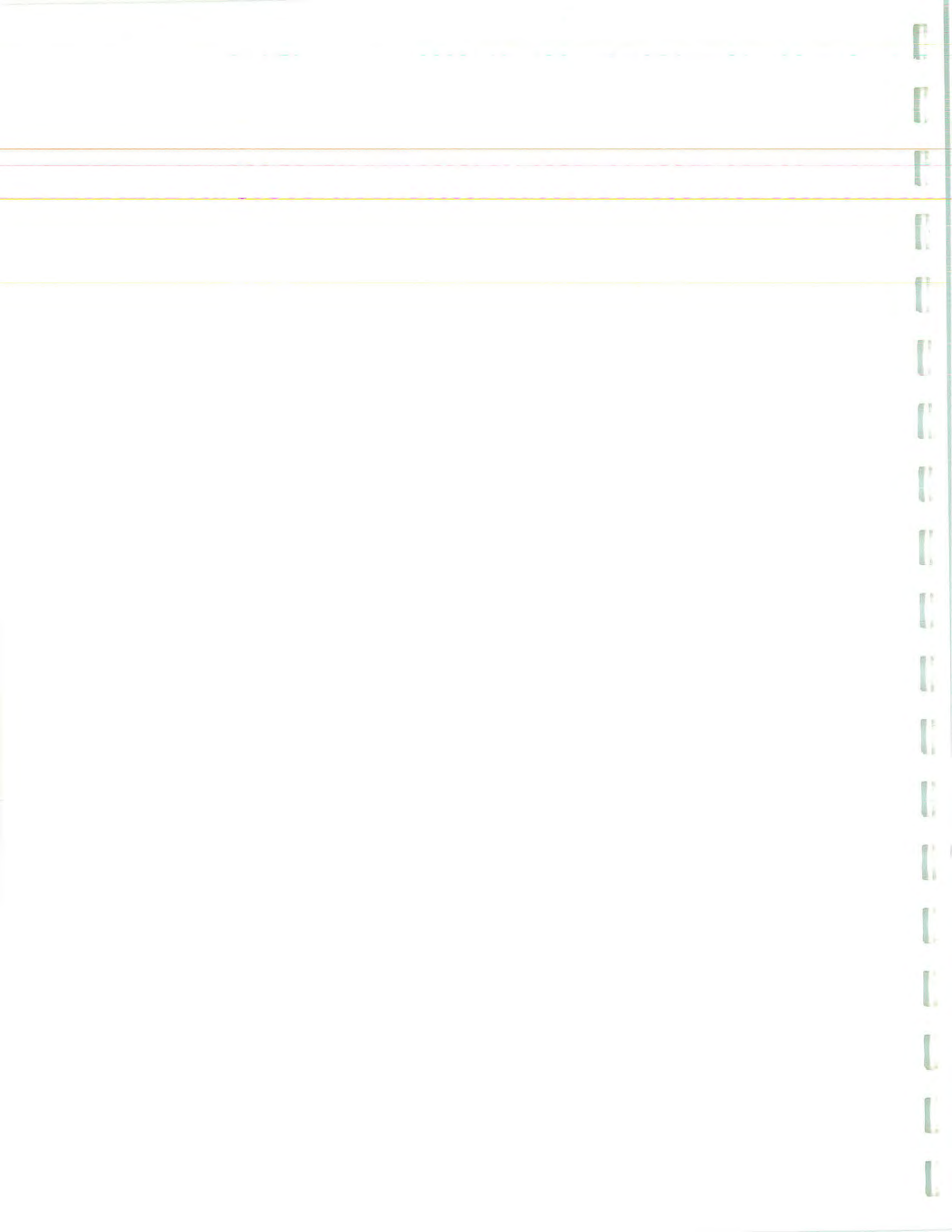
In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Dallas County, Texas, at September 30, 1991, and the results of its operations and the cash flows of its 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 contained in the statistical section of the report (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.

*Ernst & Young*

January 24, 1992





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

DALLAS COUNTY, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

SEPTEMBER 30, 1991  
(in thousands of dollars)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 57,030	\$ 39,191	\$ 23,176	\$ 105,448
Investments in bank common trust funds	-	-	-	-
Deferred compensation investment	-	-	-	-
Life insurance annuity contracts	-	-	-	-
Receivables (net of allowances for uncollectibles of \$170,809):				
Taxes	108,784	1,509	40,291	-
Accounts	1,674	588	161	-
Accrued interest	83	-	183	-
Premiums and deductions	-	-	-	-
Due from other funds	2,083	1,323	-	-
Due from other governmental units	1,875	1,946	-	898
Inventories	296	2,066	-	-
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>\$ 171,825</u>	<u>\$ 46,623</u>	<u>\$ 63,811</u>	<u>\$ 106,346</u>

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

Proprietary Fund Types		Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service		General Fixed Assets	General Long-term Debt	September 30, 1991	September 30, 1990
\$ 41,782	\$ (191)	\$ 34,544	\$ -	\$ -	\$ 300,980	\$ 377,689
-	-	73,873	-	-	73,873	64,026
-	-	17,362	-	-	17,362	14,058
-	-	67	-	-	67	64
2,988	-	-	-	-	153,572	142,349
29,611	-	556	-	-	32,590	29,452
-	-	14	-	-	280	175
-	1,048	-	-	-	1,048	429
-	-	16	-	-	3,422	2,932
-	-	-	-	-	4,719	4,424
7,254	-	-	-	-	9,616	11,780
3,067	-	19	-	-	3,086	3,399
-	-	47,522	-	-	47,522	50,683
13,816	-	-	-	-	13,816	14,175
170,519	-	-	326,574	-	497,093	441,653
-	-	-	-	21,446	21,446	31,593
-	-	-	-	356,941	356,941	374,250
<u>\$ 269,037</u>	<u>\$ 857</u>	<u>\$ 173,973</u>	<u>\$ 326,574</u>	<u>\$ 378,387</u>	<u>\$ 1,537,433</u>	<u>\$ 1,563,131</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

SEPTEMBER 30, 1991  
(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	\$ 14,408	\$ 498	\$ -	\$ 7,356
Fee office accounts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Accrued interest payable	-	-	-	-
Due to other funds	33	1,967	5	4
Due to other governmental units	94	143	2,064	-
Deferred revenue	111,132	2,070	40,296	-
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>125.667</u>	<u>4.678</u>	<u>42.365</u>	<u>7.360</u>
<b>EQUITY AND OTHER CREDITS</b>				
Investments in general fixed assets	-	-	-	-
Retained earnings:				
Reserved for named activities by donors	-	-	-	-
Unreserved	-	-	-	-
Fund balances:				
Reserved for encumbrances	6,877	3,705	-	51,333
Reserved for inventory of supplies	-	2,066	-	-
Reserved for payroll, escrow and change funds	74	2	-	-
Reserved for debt service	-	-	21,107	-
Unreserved:				
Designated for subsequent budget periods	3,362	1,343	339	-
Designated for trust purposes	-	-	-	-
Undesignated	<u>35.845</u>	<u>34.829</u>	<u>-</u>	<u>47.653</u>
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<u>46.158</u>	<u>41.945</u>	<u>21.446</u>	<u>98.986</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$171,825</u>	<u>\$46,623</u>	<u>\$63,811</u>	<u>\$106,346</u>

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

<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, 1991</u>	<u>September 30, 1990</u>
\$ 13,702	\$ -	\$ 11,557	\$ -	\$ -	\$ 47,521	\$ 55,779
-	-	69,358	-	-	69,358	71,075
13,205	48	934	-	9,561	23,748	20,787
1,467	-	-	-	-	1,467	1,545
-	-	1,413	-	-	3,422	2,932
-	-	-	-	-	2,301	2,233
-	-	-	-	-	153,498	142,050
6,250	-	-	-	-	6,250	5,835
49,795	-	-	-	367,677	417,472	450,015
24,980	-	-	-	-	24,980	25,980
1,161	-	-	-	1,149	2,310	1,937
5,171	-	-	-	-	5,171	4,795
-	1,494	-	-	-	1,494	893
-	-	17,362	-	-	17,362	14,058
<u>115,731</u>	<u>1,542</u>	<u>100,624</u>	<u>-</u>	<u>378,387</u>	<u>776,354</u>	<u>799,914</u>
-	-	-	326,574	-	326,574	286,308
2,393	-	-	-	-	2,393	2,869
150,913	(685)	-	-	-	150,228	143,042
-	-	-	-	-	61,915	95,034
-	-	-	-	-	2,066	993
-	-	-	-	-	76	75
-	-	-	-	-	21,107	31,288
-	-	-	-	-	5,044	6,513
-	-	73,349	-	-	73,349	63,376
-	-	-	-	-	118,327	133,719
<u>153,306</u>	<u>(685)</u>	<u>73,349</u>	<u>326,574</u>	<u>-</u>	<u>761,079</u>	<u>763,217</u>
<u>\$ 269,037</u>	<u>\$ 857</u>	<u>\$ 173,973</u>	<u>\$ 326,574</u>	<u>\$ 378,387</u>	<u>\$ 1,537,433</u>	<u>\$ 1,563,131</u>



DALLAS COUNTY, TEXAS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FISCAL YEAR ENDED SEPTEMBER 30, 1991  
 (in thousands of dollars)

	<u>General</u>
<b>REVENUES</b>	
Taxes	\$ 94,111
Highway license fees	-
Licenses and permits	315
Fines and forfeitures	3,092
Investments and rentals	10,231
Intergovernmental revenues	17,251
Charges for current services	43,554
Miscellaneous	2,736
<b>TOTAL REVENUES</b>	<b>171,290</b>
<b>EXPENDITURES</b>	
Current:	
General government	96,085
Judicial	-
Public safety	67,522
Streets and highways	-
Health	9,337
Public welfare	12,837
Libraries	194
Capital outlay	1,987
Debt service:	
Principal retirement	-
Interest and fiscal agents fees	-
<b>TOTAL EXPENDITURES</b>	<b>187,962</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(16,672)</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from sale of bonds	-
Proceeds of refunding bonds	-
Payment to refunded bond escrow agent	-
Proceeds from capital lease obligations	-
Operating transfers in	12,431
Operating transfers out	(1,105)
Debt retired by refunding	-
Fiscal agent fees for refunding	-
Other	(271)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>11,055</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES</b>	
<b>OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(5,617)</b>
Fund balances at beginning of fiscal year	51,775
Change in inventory--purchases method	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<b>\$ 46,158</b>

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,	
			1991	1990
\$ 2,103	\$ 41,939	\$ -	\$ 138,153	\$ 136,725
15,272	-	-	15,272	13,228
-	-	-	315	318
6,145	-	-	9,237	9,871
2,750	10,102	-	23,083	25,334
12,420	1	-	29,672	25,991
2,985	-	-	46,539	47,807
1,244	-	-	3,980	4,173
<u>42,919</u>	<u>52,042</u>	<u>-</u>	<u>266,251</u>	<u>263,447</u>
1,489	-	-	97,574	91,310
3,225	-	-	3,225	2,411
4,268	-	-	71,790	69,989
6,472	-	-	6,472	6,906
4,758	-	-	14,095	12,335
3,325	-	-	16,162	13,653
-	-	-	194	174
2,963	-	53,262	58,212	44,195
-	36,030	-	36,030	31,535
-	<u>26,352</u>	-	<u>26,352</u>	<u>29,723</u>
<u>26,500</u>	<u>62,382</u>	<u>53,262</u>	<u>330,106</u>	<u>302,231</u>
<u>16,419</u>	<u>(10,340)</u>	<u>(53,262)</u>	<u>(63,855)</u>	<u>(38,784)</u>
-	-	4,780	4,780	-
-	-	26,175	26,175	-
-	-	(26,175)	(26,175)	-
-	-	-	-	735
1,350	1,300	-	15,081	20,443
(11,722)	-	(2,254)	(15,081)	(20,443)
-	(990)	-	(990)	-
-	(75)	-	(75)	-
293	(42)	-	(20)	794
<u>(10,079)</u>	<u>193</u>	<u>2,526</u>	<u>3,695</u>	<u>1,529</u>
6,340	(10,147)	(50,736)	(60,160)	(37,255)
34,532	31,593	149,722	267,622	304,822
1,073	-	-	1,073	55
<u>\$ 41,945</u>	<u>\$ 21,446</u>	<u>\$ 98,986</u>	<u>\$ 208,535</u>	<u>\$ 267,622</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, 1991  
 (in thousands of dollars)

	<u>General</u>
	<u>Budget</u>
REVENUES	
Taxes	\$ 93,973
Highway license fees	-
Licenses and permits	320
Fines and forfeitures	3,267
Investments and rentals	9,368
Intergovernmental revenues	18,397
Charges for current services	44,805
Miscellaneous	<u>2,160</u>
TOTAL REVENUES	<u>172,290</u>
EXPENDITURES	
Current:	
General government	103,788
Judicial	-
Public safety	72,321
Streets and highways	-
Health	10,568
Public welfare	14,767
Libraries	222
Capital outlay	3,910
Debt service:	
Principal retirement	-
Interest and fiscal agent fees	-
TOTAL EXPENDITURES	<u>205,576</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(33,286)</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	13,333
Operating transfers out	(1,061)
Debt retired by refunding	-
Fiscal agent fees for refunding	-
Other	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,272</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(21,014)
Fund balances at beginning of fiscal year	51,775
Change in inventory--purchases method	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 30,761</u>

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)
\$ 94,111	\$ 138	\$ 2,071	\$ 2,103	\$ 32
-	-	14,610	15,272	662
315	(5)	-	-	-
3,092	(175)	6,991	6,145	(846)
10,231	863	3,459	2,750	(709)
17,251	(1,146)	23,740	12,420	(11,320)
43,554	(1,251)	2,949	2,985	36
2,736	576	1,124	1,244	120
<u>171,290</u>	<u>(1,000)</u>	<u>54,944</u>	<u>42,919</u>	<u>(12,025)</u>
96,085	7,703	1,771	1,489	282
-	-	3,704	3,225	479
67,522	4,799	5,139	4,268	871
-	-	10,707	6,472	4,235
9,337	1,231	6,560	4,758	1,802
12,837	1,930	4,376	3,325	1,051
194	28	-	-	-
1,987	1,923	12,529	2,963	9,566
-	-	-	-	-
-	-	-	-	-
<u>187,962</u>	<u>17,614</u>	<u>44,786</u>	<u>26,500</u>	<u>18,286</u>
<u>(16,672)</u>	<u>16,614</u>	<u>10,158</u>	<u>16,419</u>	<u>6,261</u>
12,431	(902)	1,047	1,350	303
(1,105)	(44)	(11,651)	(11,722)	(71)
-	-	-	-	-
-	-	-	-	-
(271)	(271)	-	293	293
<u>11,055</u>	<u>(1,217)</u>	<u>(10,604)</u>	<u>(10,079)</u>	<u>525</u>
(5,617)	15,397	(446)	6,340	6,786
51,775	-	34,532	34,532	-
-	-	-	1,073	1,073
<u>\$ 46,158</u>	<u>\$15,397</u>	<u>\$34,086</u>	<u>\$ 41,945</u>	<u>\$ 7,859</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, 1991  
 (in thousands of dollars)

	Debt
	Budget
REVENUES	
Taxes	\$ 41,923
Highway license fees	-
Licenses and permits	-
Fines and forfeitures	-
Investments and rentals	8,971
Intergovernmental revenues	5
Charges for current services	-
Miscellaneous	-
TOTAL REVENUES	50,899
EXPENDITURES	
Current:	
General government	-
Judicial	-
Public safety	-
Streets and highways	-
Health	-
Public welfare	-
Libraries	-
Capital outlay	-
Debt service:	
Principal retirement	36,030
Interest and fiscal agent fees	27,540
TOTAL EXPENDITURES	63,570
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,671)
OTHER FINANCING SOURCES (USES)	
Operating transfers in	1,300
Operating transfers out	-
Debt retired by refunding	-
Fiscal agent fees for refunding	-
Other	-
TOTAL OTHER FINANCING SOURCES (USES)	1,300
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,371)
Fund balances at beginning of fiscal year	31,593
Change in inventory--purchases method	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 20,222

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)
\$ 41,939	\$ 16	\$137,967	\$ 138,153	\$ 186
-	-	14,610	15,272	662
-	-	320	315	(5)
-	-	10,258	9,237	(1,021)
10,102	1,131	21,798	23,083	1,285
1	(4)	42,142	29,672	(12,470)
-	-	47,754	46,539	(1,215)
-	-	3,284	3,980	696
<u>52,042</u>	<u>1,143</u>	<u>278,133</u>	<u>266,251</u>	<u>(11,882)</u>
-	-	105,559	97,574	7,985
-	-	3,704	3,225	479
-	-	77,460	71,790	5,670
-	-	10,707	6,472	4,235
-	-	17,128	14,095	3,033
-	-	19,143	16,162	2,981
-	-	222	194	28
-	-	16,439	4,950	11,489
36,030	-	36,030	36,030	-
26,352	1,188	27,540	26,352	1,188
<u>62,382</u>	<u>1,188</u>	<u>313,932</u>	<u>276,844</u>	<u>37,088</u>
<u>(10,340)</u>	<u>2,331</u>	<u>(35,799)</u>	<u>(10,593)</u>	<u>25,206</u>
1,300	-	15,680	15,081	(599)
-	-	(12,712)	(12,827)	(115)
(990)	(990)	-	(990)	(990)
(75)	(75)	-	(75)	(75)
(42)	(42)	-	(20)	(20)
<u>193</u>	<u>(1,107)</u>	<u>2,968</u>	<u>1,169</u>	<u>(1,799)</u>
(10,147)	1,224	(32,831)	(9,424)	23,407
31,593	-	117,900	117,900	-
-	-	-	1,073	1,073
<u>\$ 21,446</u>	<u>\$ 1,224</u>	<u>\$ 85,069</u>	<u>\$ 109,549</u>	<u>\$ 24,480</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, 1991  
(in thousands of dollars)

	Proprietary Fund Type		Fiduciary Fund Type	Totals (Memorandum Only) Year Ended September 30.	
	Enterprise	Internal Service	Pension Trust	1991	1990
<b>OPERATING REVENUES</b>					
Patient service revenue (net of charity, contractual allowances and provisions for uncollectible accounts of \$116,374 in 1991 and \$85,097 in 1990)	\$ 112,803	\$ -	\$ -	\$ 112,803	\$ 102,949
Premiums and reimbursements	-	9,249	-	9,249	8,136
Employer contributions	-	-	2,463	2,463	1,903
Employee contributions	-	-	6,527	6,527	5,393
Other operating revenue	7,402	-	-	7,402	4,930
<b>TOTAL OPERATING REVENUES</b>	<b>120,205</b>	<b>9,249</b>	<b>8,990</b>	<b>138,444</b>	<b>123,311</b>
<b>OPERATING EXPENSES</b>					
Salaries and wages	141,315	-	-	141,315	124,490
Supplies and other	101,825	-	1,723	103,548	92,224
Depreciation and amortization	15,096	-	-	15,096	13,977
Benefit payments	-	8,997	3,033	12,030	10,839
Administration	-	801	-	801	645
<b>TOTAL OPERATING EXPENSES</b>	<b>258,236</b>	<b>9,798</b>	<b>4,756</b>	<b>272,790</b>	<b>242,175</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(138,031)</b>	<b>(549)</b>	<b>4,234</b>	<b>(134,346)</b>	<b>(118,864)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Ad valorem tax support	143,394	-	-	143,394	128,709
Interest expense	(5,754)	-	-	(5,754)	(6,063)
Interest income and other	6,192	35	5,739	11,966	11,677
<b>NET INCOME (LOSS)</b>	<b>5,801</b>	<b>(514)</b>	<b>9,973</b>	<b>15,260</b>	<b>15,459</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, 1991  
(in thousands of dollars)

	Proprietary Fund Type		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Pension Trust	Year Ended September 30	
				1991	1990
OTHER FUND BALANCE CHANGES					
Donated assets and other	1,899	-	-	1,899	45
Restricted funds activities:					
Contributions and investment income	3,639	-	-	3,639	4,556
Expenditures	(4,115)	-	-	(4,115)	(3,759)
Net restricted funds activities	(476)	-	-	(476)	797
TOTAL OTHER FUND BALANCE CHANGES	1,423	-	-	1,423	842
Retained earnings/fund balances at beginning of fiscal year	146,082	(171)	63,376	209,287	192,986
RETAINED EARNINGS/FUND BALANCES AT END OF FISCAL YEAR	\$ 153,306	\$ (685)	\$ 73,349	\$ 225,970	\$ 209,287

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, 1991  
(in thousands of dollars)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from patients  
Cash received from participants  
Cash payments to suppliers for goods and services  
Cash payments to employees for services  
Cash payments for benefit claims  
Cash payments for administrative fees  
Other operating revenues  
Cash received from employer contributions  
Cash received from employee contribution  
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Ad valorem tax support  
NET CASH PROVIDED (USED) BY  
NONCAPITAL FINANCING ACTIVITIES

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Interest paid on bonds and equipment contracts  
Purchase of property, plant, and equipment  
Repayment of long-term debt and capital lease obligations  
Payment out of debt service reserves  
Donated assets restricted for the purchase of property and equipment  
Use of program funds for property, plant and equipment  
NET CASH USED FOR CAPITAL AND  
RELATED FINANCING ACTIVITIES

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of life insurance contracts  
Purchase of investment securities  
Interest and dividends on investments  
NET CASH PROVIDED (USED) IN INVESTING ACTIVITIES

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Cash and cash equivalents at beginning of year

CASH AND CASH EQUIVALENTS AT END OF 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 Service</u>	<u>Pension Trust</u>	<u>September 30, 1991</u>	<u>September 30, 1990</u>
\$ 112,803	\$ -	\$ -	\$ 112,803	\$ 102,949
-	7,932	-	7,932	7,297
(97,938)	-	(1,735)	(99,673)	(87,159)
(141,315)	-	-	(141,315)	(124,490)
-	(8,396)	(2,938)	(11,334)	(8,948)
-	(787)	-	(787)	(608)
1,086	42	-	1,128	1,336
-	-	2,463	2,463	1,903
-	-	6,416	6,416	5,218
<u>(125,364)</u>	<u>(1,209)</u>	<u>4,206</u>	<u>(122,367)</u>	<u>(102,502)</u>
<u>143,394</u>	<u>-</u>	<u>-</u>	<u>143,394</u>	<u>128,709</u>
<u>143,394</u>	<u>-</u>	<u>-</u>	<u>143,394</u>	<u>128,709</u>
(5,754)	-	-	(5,754)	(6,063)
(29,100)	-	-	(29,100)	(24,219)
(5,963)	-	-	(5,963)	(5,465)
(1,195)	-	-	(1,195)	(1,131)
1,899	-	-	1,899	-
<u>1,554</u>	<u>-</u>	<u>-</u>	<u>1,554</u>	<u>12,553</u>
<u>(38,559)</u>	<u>-</u>	<u>-</u>	<u>(38,559)</u>	<u>(24,325)</u>
-	-	(3)	(3)	(4)
-	-	(9,916)	(9,916)	(7,812)
<u>6,192</u>	<u>35</u>	<u>5,739</u>	<u>11,966</u>	<u>11,677</u>
<u>6,192</u>	<u>35</u>	<u>(4,180)</u>	<u>2,047</u>	<u>3,861</u>
(14,337)	(1,174)	26	(15,485)	5,743
<u>56,119</u>	<u>983</u>	<u>70</u>	<u>57,172</u>	<u>51,429</u>
<u>\$ 41,782</u>	<u>\$ (191)</u>	<u>\$ 96</u>	<u>\$ 41,687</u>	<u>\$ 57,172</u>

(Continued)

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH  
PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating income (loss)  
Adjustments to reconcile operating income (loss) to net cash  
provided by operating activities:  
    Depreciation  
    Change in assets and liabilities:  
        Gain (loss) on disposal of assets  
        Increase in other long-term liabilities  
        Increase in accounts receivable  
        Increase in ad valorem tax receivable  
        Increase in suppliers and other assets  
        Increase in due from restricted fund  
        (Increase) decrease in due from third-party reimbursement  
        programs  
        Increase (decrease) in due to third-party reimbursement programs  
        Increase (decrease) in accounts payable and accrued expenses  
        Increase (decrease) in due to restricted fund

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

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>Service</u>	<u>Pension</u>	<u>1991</u>	<u>1990</u>
		<u>Trust</u>		
\$ (138,031)	\$ (549)	\$ 4,234	\$ (134,346)	\$ (118,864)
15,096	-	-	15,096	13,977
119	-	(12)	107	151
376	-	-	376	1,358
(3,621)	(331)	(111)	(4,063)	(2,822)
(423)	-	-	(423)	(201)
3,168	-	-	3,168	(4,441)
(133)	-	-	(133)	(371)
109	-	-	109	(109)
115	-	-	115	(719)
(1,727)	(329)	95	(1,961)	8,489
(412)	-	-	(412)	1,050
<u>\$ (125,364)</u>	<u>\$ (1,209)</u>	<u>\$ 4,206</u>	<u>\$ (122,367)</u>	<u>\$ (102,502)</u>



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1991  
(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 (the District) is a special taxing district created in 1954 by a vote of the taxpayers of the County in accordance with the provisions of Article 9, Section 4 of the Constitution of the State of Texas. The District is comprised of Parkland Memorial Hospital, Community Oriented Primary Care ("COPC") and the Parkland Foundation. 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. In addition, the COPC operates clinics in the community and on the hospital campus.

Summary of Significant Accounting Policies--The accounting and reporting policies of the 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 the County:

1. Reporting Entity--The combined financial statements of the 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 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. GASB has adopted the provisions of NCGA Statements. The 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 District, along with related employee benefit plans, is the only component unit included in

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

the Dallas County CAFR. Units which did not meet the criteria for inclusion were the Dallas Central Appraisal District, the Dallas County Community College District and the Dallas County Schools; therefore, they are excluded from this report.

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. The 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 operations of the 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.

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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

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 measurement 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.

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, 1991, and became due October 1, 1991, have been assessed to finance the budget of the fiscal year beginning October 1, 1991, and, accordingly, have been reflected as deferred revenue and taxes receivable in the accompanying combined financial statements at September 30, 1991.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

- (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 92.6% of the property taxes received are used to support the operations of the hospital. The remaining 7.4% 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.
- (c) Although a majority of the patient service revenue of the 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 District at September 30, 1991, are reported net of an allowance for uncollectible accounts of \$116,374.

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



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

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 the 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.
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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

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, 1991, are summarized as follows:

Land and improvements	\$ 7,696
Buildings	190,070
Fixed equipment	6,375
Major movable equipment	64,848
Equipment under capital lease	<u>1,289</u>
	270,278
Accumulated depreciation	<u>(117,606)</u>
	152,672
Construction in progress	<u>17,847</u>
Property, plant and equipment, net	<u>\$ 170,519</u>

In accordance with Statement of Financial Accounting Standards ("SFAS") No. 62, the District capitalizes interest cost of restrictive tax-exempt borrowings net of any interest earned on temporary investments of the proceeds for construction projects funded by tax-exempt borrowings. Interest expense is also capitalized in accordance with SFAS No. 34 for projects financed with operating funds. Capitalized debt issue costs relating to long-term debt are amortized over the period the debt is outstanding using the straight-line method. Total interest cost in fiscal 1991 was \$6,754 of which \$1,000 was capitalized.

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 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 Parkland Foundation ("Foundation"), a non-profit corporation established in 1986, is combined as part of the restricted funds because the District is deemed to have control of the Foundation as the majority of the Foundation's Board of Directors is appointed by the District's Board of Managers.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

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 11% and 14%, respectively, of gross revenues in 1991.

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. Effective October 1, 1991, the medicare program changed its method of paying capital costs from a cost based reimbursement system to a prospectively determined rate per discharge. The full effect of this change is being phased in over a ten-year transition period.

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--The County's 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 County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

No accrued vacation leave is expected to be liquidated with expendable available financial resources. Amounts of accrued vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Accrued vacation leave of the proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to the employees.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

The County's 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. An employee who leaves the employment of the 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.

In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that the County estimates will be paid at termination or retirement. This liability is recorded in the general long-term debt account group. Vested accrued sick leave of the proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to the employees.

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, 1991, have been included in fund balance designated 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, 1991, include as pension trust funds the financial statements for the year ended December 31, 1990 (the most recent available date) of the employee benefit plans of the Hospital District.
16. Unemployment and Workers' Compensation Benefits--The 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, 1991. 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 Total 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 1990 financial statements have been reclassified to conform with 1991 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 these data.

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 to the Budget Officer requests for appropriation. 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 one with the County Auditor. Copies 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 each fund. The County controls appropriations at the category level (i.e. Salaries, Allowances, Operations and Property) for each department within each fund of the County. Appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Such transfers were made during fiscal year 1991; 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 appropriation 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

The 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 comprises 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. The 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." A Security Repurchase Agreement is 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.

During fiscal year 1991, the District invested its available cash and assets limited as to use in TexPool which is a public funds investment pool created by the Texas State Treasurer and run by the Texas Treasury Safekeeping Trust Company. TexPool's portfolio normally consists of U.S. Treasury Bills and Notes, collateralized certificates of deposit and repurchase agreements.

The County did not invest in any securities during the year different from those held at September 30, 1991.

Deposits--At September 30, 1991, the carrying amount was \$59,964 and the bank balance was \$62,654. The total bank balance was covered by \$82,393 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 \$57,647 of cash and cash equivalents of all funds and \$2,317 of restricted funds in the Enterprise Fund.

Cash and cash equivalents includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments--The County and District investments are categorized as either (1) insured or registered or for which the securities are held by the Federal Reserve Bank of Dallas in the name of Dallas County or the Dallas County Hospital District, (2) uninsured and unregistered for which the securities are held by the broker's or dealer's trust department or agent in the name of Dallas County

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

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

or the Dallas County Hospital District or (3) uninsured and unregistered for which the securities are held by the broker or dealer or by its trust department or agent but not in the name of Dallas County or the Dallas County Hospital District.

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Government Securities	\$ 120,925	\$ -	\$ -	\$ 120,925	\$ 121,033
Commercial Paper	1,991	-	-	1,991	2,000
Repurchase Agreements	79,500	-	-	79,500	81,459
TexPool	-	-	51,776	51,776	51,776
Pension Trust	-	-	74,619	74,619	74,619
	<u>\$ 202,416</u>	<u>\$ -</u>	<u>\$ 126,395</u>	328,811	330,887
Investment in deferred compensation funds				17,362	17,362
Restricted Securities				<u>47,522</u>	<u>47,522</u>
				<u>\$ 393,695</u>	<u>\$ 395,771</u>

The pension trust funds of the District are under the administration of the Variable Annuity Life Insurance Company and the First City Bank of Dallas. The assets of \$74,619 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 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 \$47,522 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, are due on October 1 and are delinquent after January 31. The County bills and collects its own property taxes and those for the District, Community College District and the School Equalization Fund. The latter two entities are not controlled by the Commissioners Court; 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 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 the County are distributed on a monthly basis to the



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE D--PROPERTY TAXES--Continued

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 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, 1991, was \$.31593 per \$100 dollars; therefore, the County had a tax margin of \$1.23407 per \$100 dollars and could have raised up to \$1,023,396 of additional taxes from the net assessed valuation of \$82,928,559 before reaching the limit.

Property taxes receivable at September 30, 1991, are reported net of an allowance for uncollectible taxes of \$18,592.

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, 1990	\$ 24,630	\$ 208,671	\$ 1,499	\$ 51,508	\$ 286,308
Additions	120	37,574	-	3,484	41,178
Deletions	-	-	-	912	912
Balance, September 30, 1991	<u>\$ 24,750</u>	<u>\$ 246,245</u>	<u>\$ 1,499</u>	<u>\$ 54,080</u>	<u>\$ 326,574</u>

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

NOTE F--LONG TERM DEBT

The long-term debt of the County consists of the following at September 30, 1991:

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 Road and Bridge Refunding Bonds, Series 1985A:	5.50%	1968	2003	\$ 1,770
Current Interest Bonds	7.50-9.25	1986	2004	54,460
Capital Appreciation Bonds	8.90-9.25	1986	2005	12,732
Permanent Improvement Refunding Bonds, Series 1985B:				
Current Interest Bonds	7.70-9.30	1986	2005	23,770
Capital Appreciation Bonds	8.85-9.10	1986	1998	9,674
Road Bonds, Series 1986A	6.50-8.50	1986	2006	40,200
Permanent Improvement Bonds, Series 1986B	6.50-8.50	1986	2006	8,700
Certificates of Obligation, Series 1986	6.25	1986	1995	3,190
Road Bonds, Series 1987A	6.25-8.25	1987	2007	13,120
Permanent Improvement Bonds, Series 1987B	6.00-8.00	1987	2007	41,220
Certificate of Obligation, Series 1987	6.25-6.50	1987	1994	2,755
Road Bonds, Series 1988A	6.90-8.75	1988	1999	47,440
Permanent Improvement Bonds, Series 1988B	7.00-8.875	1988	1999	47,070
Permanent Improvement Bonds, Series 1988C	Floating	1988	2008	29,750
Certificate of Obligation, Series 1990	6.30-8.30	1990	2001	4,780
Road Refunding Bonds Series 1991A:				
Current Interest Bonds	5.00-6.60	1991		5,890
Capital Appreciation Bonds	6.60	1991		1,276
Permanent Improvement Refunding Bonds, Series 1991B	5.00-6.60	1991		<u>19,880</u>
Total General Obligation Debt (Bonded Debt)				<u>\$ 367,677</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE F--LONG TERM DEBT--Continued

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 \$14,599 and will be payable serially with the total maturity amount of \$42,875.

Capital Leases

Installment leases for computer equipment, with an interest rate of 6%	<u>\$ 1,149</u>
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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. The County's cumulative rebate amount for bonds issued in 1987 and 1988 is \$3,377 at September 30, 1991.

2. Enterprise Fund

Long-term debt expected to be paid from the Enterprise Fund consists of the following at September 30, 1991:

Revenue bonds:	
Series 1979, with interest from 6.75% to 7.0% payable semiannually from 1991 to 1993	\$ 1,350
Series 1986, with interest from 6.8% to 9.75% payable semiannually, principal payable annually from 1991 to 2001	24,630
General obligation bonds:	
Series 1985, with interest from 5.75% to 9.0% payable semiannually, principal payable annually through 2002	<u>55,045</u>
Total Enterprise Fund long-term debt	81,025
Less current maturities	<u>6,250</u>
	<u>\$ 74,775</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, 1991, there were \$43,520 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, 1991, 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>	<u>Obligations Under Capital Leases</u>
Principal balance, October 1, 1990	\$ 394,970	\$ 1,937	\$ 8,936	\$ 26,915	\$ 59,945	\$ -
Amounts issued or incurred in fiscal 1991	31,781	-	625	-	-	1,161
Appreciation on Capital Appreciation Bonds	1,941	-	-	-	-	-
Amounts retired in fiscal 1991	<u>61,015</u>	<u>788</u>	<u>-</u>	<u>935</u>	<u>4,900</u>	<u>-</u>
Principal balance, September 30, 1991	<u>\$ 367,677</u>	<u>\$ 1,149</u>	<u>\$ 9,561</u>	<u>\$ 25,980</u>	<u>\$ 55,045</u>	<u>\$ 1,161</u>
Comprised of:						
Amounts due in one year				\$ 1,000	\$ 5,250	\$ 407
Amounts due after one year				<u>24,980</u>	<u>49,795</u>	<u>754</u>
				<u>\$ 25,980</u>	<u>\$ 55,045</u>	<u>\$ 1,161</u>

4. General Obligation Bonds Advance Refunding

On November 19, 1985, the 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, the County is contingently liable for debt service requirements of the refunded issues in the principal amount of \$121,970 at September 30, 1991.

On March 14, 1991, the County issued \$26,175 in General Obligation Bonds with interest rates ranging from 5.0 percent to 6.6 percent to advance refund \$24,985 of outstanding 1985 series bonds with interest rates ranging from 5.7 percent to 9.30 percent. The net proceeds of \$26,623 (after payment of underwriting fees and other issuance costs plus additional receipts of \$127 for accrued interest and \$826 for premium on capital appreciation bonds) plus \$990 from the FY 1992 debt service accounts were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the portion of the 1985 series bonds which was refunded. As a result, this portion of the 1985 series bonds is considered to

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE F--LONG TERM DEBT--Continued

be defeased and the liability for these bonds has been removed from the general long-term debt account group. The County is contingently liable for debt service requirements of the refunded issues in the principal amount of \$24,985 at September 30, 1991.

The County advance refunded a portion of the 1985 series bonds to reduce its total debt service payments over the next 14 years by \$481 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$793.

5. Contractual Maturities

The annual requirements to amortize debt outstanding plus interest payments of approximately \$232,538 as of September 30, 1991 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>General Obligation and Revenue Bond Debt</u>	<u>Obligations Under Capital Leases</u>
1992	\$ 59,192	\$ 891	\$ 12,591	\$ 485
1993	54,840	323	12,539	484
1994	50,334	—	12,475	323
1995	46,680	—	12,478	—
1996	45,329	—	12,343	—
1997-2001	179,635	—	41,666	—
2002-2006	101,946	—	16,584	—
2007-2009	<u>22,412</u>	<u>—</u>	<u>—</u>	<u>—</u>
	560,368	1,214	120,676	1,292
Less applicable interest	<u>(192,691)</u>	<u>(65)</u>	<u>(39,651)</u>	<u>(131)</u>
Principal due	<u>\$ 367,677</u>	<u>\$ 1,149</u>	<u>\$ 81,025</u>	<u>\$ 1,161</u>

The Debt Service Funds have \$21,446 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, 1991, were:

<u>Fund Description</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ 2,083	\$ 33
Special Revenue Funds:		
Jury	-	1
Road and Bridge	1,317	4
Historical Foundation	1	-
Law Library	5	1
Child Support - Special	-	44
Appellate Court	-	1
Grants Fund	-	1,916
Capital Project Funds:		
Permanent Improvement Bonds, 1977	-	4
Debt Service Fund	-	5
Agency Funds:		
Payroll	1	5
Adult probation	15	85
Escrow	-	7
Tax Assessor and Collector	-	1,306
Juvenile Probation Commission	-	10
	<u>\$ 3,422</u>	<u>\$ 3,422</u>

NOTE H--DEFERRED COMPENSATION PLAN

The 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.

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 the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights 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.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands in dollars)

NOTE H--DEFERRED COMPENSATION PLAN--Continued

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 (i.e., fixed, growth, income, aggressive growth, stock, etc.).

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. A member can retire at age 60 and above with 10 or more years of service or with 30 years regardless of age or when the sum of his age and 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

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 1990 was \$123,924, and the County's contributions were based on a covered payroll of \$120,343. 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	\$ 8,428
Employer Contributions	8,424

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 4.88%, is to fund the currently accruing monetary credits while the remaining portion, 2.12%, is to amortize the unfunded pension benefit obligation which may arise in the future. 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 might later have an unfunded pension benefit obligation through adverse experience or the adoption of increases in benefit credits and benefits.

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, 1990. 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



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

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 104.1% of book value as of December 31, 1990.

Pension Benefit Obligation:	
Annuitants currently receiving benefits	\$ 23,459
Terminated employees	16,818
Current employees:	
Accumulated employee contributions including allocated investment earnings	76,663
Employer-financed vested	66,341
Employer-financed nonvested	<u>18,104</u>
Total	<u>\$ 201,385</u>
Net assets available for benefits, at book value	<u>\$ 206,119</u>
Assets in excess of pension benefit obligation	<u>\$ 4,734</u>
Amortization period	0.00 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 102.4% for the County. A funded ratio of 100% or more indicates that the pension benefit obligation is fully funded and the plan has no amortization period. The pension benefit obligation amounts shown above reflect a change in the method used to allocate interest since the previous actuarial valuation. This change had the net effect of decreasing the pension benefit obligation by \$24,962.

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, 1991, were approximately \$8,788. Dallas County has no liability in any actuarial deficiency which might occur.

Three-year historical trend information presenting the progress in accumulating sufficient assets to pay benefits when due is presented in the following table.

Fiscal Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded	(Unfunded) Assets in Excess of Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll
1988	\$ 162,298	\$ 178,712	90.8%	\$ (16,414)	\$ 107,324	(15.3)%
1989	184,106	202,131	91.1	(18,025)	109,409	(16.5)
1990	206,119	201,385	102.4	4,734	120,343	3.9

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

4. Defined Benefit Plan--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, 1991, was \$98,142; the District's total payroll was \$128,761. Membership in the Plan as of January 1, 1991, was comprised of the following:

<u>Group</u>	<u>Members</u>
Retirees and beneficiaries currently receiving benefits	158
Vested terminated employees	354
Active employees:	
Fully vested	1,431
Nonvested	2,730

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 at a reduced benefit at age 55 provided the employee has completed 5 years of service.

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.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

The pension benefit obligation was determined as part of an actuarial valuation of the Plan as of January 1, 1991, which 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>1991</u>	<u>1990</u>
Retirees and beneficiaries currently receiving benefits	\$ 4,990	\$ 3,789
Terminated employees not receiving benefits	3,939	3,669
Current employees:		
Accumulated employee contributions including allocated investment income	16,265	13,139
Employer financed--vested	16,109	10,550
Employer financed--nonvested	<u>4,117</u>	<u>3,007</u>
Total pension benefit obligation	45,420	34,154
Net assets available for benefits, at market value	<u>42,052</u>	<u>36,494</u>
(Unfunded) assets in excess of pension benefit obligation	<u>\$ (3,368)</u>	<u>\$ 2,340</u>

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 by 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 30 years under a level percent-of-pay approach.

During the years ended September 30, 1991 and 1990, \$4,416 and \$3,778, respectively, of employee contributions (4.5% of covered payroll) were made in accordance with the established contribution requirements described above. Although the Plan's assets were in excess of the pension benefit obligation at January 1, 1990, the District elected, in anticipation of significantly greater future funding requirements, to contribute \$50 to the Plan during the year ended September 30, 1991. The District intends henceforth to fund the Plan under a 30-year level percent-of-pay funding approach as described in the January 1, 1991 actuarial valuation of the Plan.

There were no changes in the actuarial assumptions for the valuation on January 1, 1991. Significant actuarial assumptions used to determine contribution requirements were the same as those used to compute the pension benefit obligation.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

Three-year historical trend information presenting the progress in accumulating sufficient assets to pay benefits when due is presented in the following table:

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>	<u>(Unfunded) Assets in Excess of Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>(Unfunded) Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll</u>
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
1991	42,052	45,420	92.6	(3,368)	93,899	(3.6)

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, 1991, was \$52,110; the District's total payroll was \$128,761. 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, 1991, were \$2,857 from the District and \$2,855 from employees or 5.5% and 5.5%, respectively, of covered payroll. The required contribution by the District for 1991 included \$147, which represents forfeitures of prior District contributions and related investment income for nonvested employees withdrawing from the Plan upon termination.

NOTE J--LEASES

The District leases facilities and equipment under operating leases which expire over periods of up to five years. Renewal and purchase options are available on certain of these leases. At September 30, 1991, future minimum rental payments applicable to the operating leases were as follows:

1992	\$ 209
1993	210
1994	210
1995	194
1996	<u>98</u>
TOTAL	<u>\$ 921</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE J--LEASES--Continued

Rental expense for all operating leases was approximately \$903 and \$528 in 1991 and 1990, respectively.

The District is also a lessor primarily of land and parking space under operating leases. Renewal options are available on certain of these leases. The land and the parking garage are carried at a cost of \$830 and \$8,887, respectively. The accumulated depreciation on the parking garage is \$1,479.

Minimum future rentals to be received under operating leases are as follows:

1992	\$ 539
1993	538
1994	362
1995	362
1996	362
Thereafter	<u>7,220</u>
TOTAL	<u>\$ 9,383</u>

NOTE K--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 flexible spending accounts for employees for eligible medical and dependent care expenses. Increased premiums and reduced benefit levels for future years are intended to provide sufficient funding for payment of all obligations.

NOTE L--SUBSEQUENT EVENT

On December 10, 1991, the County issued \$3,420 of Combination Tax and Revenue Certificates of Obligation, Series 1991 to pay contractual obligations incurred in:

- (a) purchasing law enforcement and public service vehicles and laboratory equipment for the County's Institute of Forensic Sciences;
- (b) Constructing a building and repairing roofs of existing buildings;
- (c) acquiring computer and data processing equipment for administrative purposes and land for a fire station; and
- (d) paying all or a portion of the professional services of engineers, attorneys and financial advisors in connection with such public works and the issuance of the Certificates.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

(in thousands of dollars)

NOTE L--SUBSEQUENT EVENT--Continued

The Certificates were issued at an effective interest rate of 5.0176 percent.

On November 5, 1991, the voters of the County authorized the issuance of \$215,080 of General Obligation Bonds, Series 1992 for construction for County roads, participation in State Highway projects, construction of a consolidated Juvenile Justice Center, Health and Human Services Facilities and Park and Open Space projects. The County anticipates the first issue of such bonds in early 1992.

The District anticipates refinancing its 1985 General Obligation debt in order to lower future debt service requirements. Also, the District anticipates issuing additional Revenue Bonds in March 1992 for capital expansion.

The District anticipates receiving substantial additional revenue from Medicaid due to the signing of recent federal legislation. At this time, rules for the disbursement of funds among eligible Texas hospitals have not been finalized. The District had not recorded any amounts receivable as of September 30, 1991, related to recent legislation.

NOTE M--COMMITMENTS AND CONTINGENCIES

The District is self-insured up to certain deductible limits to provide 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, 1991, 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 District are involved. Based upon the representations of the District Attorney and legal counsels for the Commissioners Court and the District, management believes that potential claims, if any, against the County or the District resulting from such litigation would not materially affect the financial position of either entity.

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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 operation of the County owned parking garage.

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

Residential Facility Fund--used to account for proceeds from Community Supervision, the State Pardons and Parole Board and rentals from inmate residents who are being assisted in the integration into society of former State prisoners.

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, 1991  
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Jury</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 34,948	\$ 399
Receivables:		
Taxes - current	-	1,665
Less allowance for uncollectibles	<u>-</u>	<u>179</u>
Net taxes receivable	<u>-</u>	<u>1,486</u>
Accounts	10,234	-
Less allowance for uncollectibles	<u>9,659</u>	<u>-</u>
Net accounts receivable	<u>575</u>	<u>-</u>
Due from other funds	1,317	-
Due from other governmental units	-	-
Inventory of supplies	<u>2,066</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 38,906</u>	<u>\$ 1,885</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 364	\$ 5
Due to other funds	4	1
Due to other governmental units	143	-
Deferred revenue	<u>569</u>	<u>1,480</u>
<b>TOTAL LIABILITIES</b>	<u>1,080</u>	<u>1,486</u>
<b>FUND EQUITY</b>		
Fund balances		
Reserved for encumbrances	3,167	296
Reserved for inventory of supplies	2,066	-
Reserved for escrow and change funds	-	2
Unreserved:		
Designated for subsequent budget periods	1,323	6
Undesignated	<u>31,270</u>	<u>95</u>
<b>TOTAL FUND EQUITY</b>	<u>37,826</u>	<u>399</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 38,906</u>	<u>\$ 1,885</u>

<u>Permanent Improvement</u>	<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>Grants</u>	<u>Residential Facility</u>
\$ 602	\$ 581	\$ 146	\$ -	\$ 413
115	-	-	-	-
92	-	-	-	-
23	-	-	-	-
-	1	1	-	-
-	-	-	-	-
-	1	1	-	-
-	5	-	-	-
-	-	-	1,946	-
-	-	-	-	-
<u>\$ 625</u>	<u>\$ 587</u>	<u>\$ 147</u>	<u>\$ 1,946</u>	<u>\$ 413</u>
\$ 30	\$ 21	\$ 18	\$ 30	\$ 15
-	1	-	1,916	-
-	-	-	-	-
21	-	-	-	-
<u>51</u>	<u>22</u>	<u>18</u>	<u>1,946</u>	<u>15</u>
131	91	-	-	-
-	-	-	-	-
-	-	-	-	-
2	1	1	-	-
441	473	128	-	398
<u>574</u>	<u>565</u>	<u>129</u>	<u>-</u>	<u>398</u>
<u>\$ 625</u>	<u>\$ 587</u>	<u>\$ 147</u>	<u>\$ 1,946</u>	<u>\$ 413</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--SPECIAL REVENUE FUNDS--Continued

SEPTEMBER 30, 1991  
(in thousands of dollars)

	<u>District Attorney Special</u>	<u>District Attorney Forfeiture</u>	<u>District Attorney- Forfeiture- FN</u>	<u>District Attorney- Forfeiture- OL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 121	\$ 84	\$ 188	\$ 861
Receivables:	-	-	-	-
Taxes - current	-	-	-	-
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts	-	-	1	3
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net accounts receivable	<u>-</u>	<u>-</u>	<u>1</u>	<u>3</u>
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Inventory of supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 121</u>	<u>\$ 84</u>	<u>\$ 189</u>	<u>\$ 864</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<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	-	-	1	3
Undesignated	<u>121</u>	<u>84</u>	<u>188</u>	<u>861</u>
<b>TOTAL FUND EQUITY</b>	<u>121</u>	<u>84</u>	<u>189</u>	<u>864</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 121</u>	<u>\$ 84</u>	<u>\$ 189</u>	<u>\$ 864</u>



District Attorney- Forfeiture Matching Funds	Historical Commission	Historical Exhibit	Child Support- Special	Alternative Dispute Resolution	Appellate Justice System	Totals	
						September 30, 1991	September 30, 1990
\$	\$ 31	\$ 473	\$ 52	\$ 82	\$ 210	\$ 39,191	\$ 32,446
-	-	-	-	-	-	1,780	2,376
-	-	-	-	-	-	271	271
-	-	-	-	-	-	1,509	2,105
<u>3</u>	-	<u>1</u>	<u>2</u>	-	<u>1</u>	10,247	10,287
-	-	-	-	-	-	9,659	9,658
<u>3</u>	-	<u>1</u>	<u>2</u>	-	<u>1</u>	588	629
-	-	1	-	-	-	1,323	1,971
-	-	-	-	-	-	1,946	763
-	-	-	-	-	-	2,066	993
<u>\$ 3</u>	<u>\$ 31</u>	<u>\$ 475</u>	<u>\$ 54</u>	<u>\$ 82</u>	<u>\$ 211</u>	<u>\$ 46,623</u>	<u>\$ 38,907</u>
\$ -	\$ -	\$ 5	\$ 4	\$ 2	\$ 4	\$ 498	\$ 715
-	-	-	44	-	1	1,967	804
-	-	-	-	-	-	143	128
-	-	-	-	-	-	2,070	2,728
-	-	<u>5</u>	<u>48</u>	<u>2</u>	<u>5</u>	4,678	4,375
-	1	1	6	3	9	3,705	3,507
-	-	-	-	-	-	2,066	993
-	-	-	-	-	-	2	2
3	-	2	-	-	1	1,343	1,975
-	<u>30</u>	<u>467</u>	-	<u>77</u>	<u>196</u>	34,829	28,055
<u>3</u>	<u>31</u>	<u>470</u>	<u>6</u>	<u>80</u>	<u>206</u>	41,945	34,532
<u>\$ 3</u>	<u>\$ 31</u>	<u>\$ 475</u>	<u>\$ 54</u>	<u>\$ 82</u>	<u>\$ 211</u>	<u>\$ 46,623</u>	<u>\$ 38,907</u>

DALLAS COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES--SPECIAL REVENUE FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 1991  
 (in thousands of dollars)

	<u>Road and Bridge</u>
REVENUES	
Taxes	\$ -
Highway license fees	15,272
Fines and forfeitures	6,145
Investments and rentals	1,967
Intergovernmental revenues	44
Charges for current services	61
Miscellaneous	<u>45</u>
TOTAL REVENUES	<u>23,534</u>
EXPENDITURES	
Current:	
General government	-
Judicial	-
Public safety	-
Streets and highways	6,472
Health	-
Public welfare	-
Capital outlay	686
Debt service:	
Principal retirement	-
Interest	<u>-</u>
TOTAL EXPENDITURES	<u>7,158</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>16,376</u>
OTHER FINANCING SOURCES (USES)	
Transfer to Child Support-Special Fund	-
Transfer to General Fund	(9,692)
Transfer to Debt Service Funds	(698)
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	<u>(15)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,405)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,971
Fund balances at beginning of fiscal year	30,782
Change in inventory--purchases method	<u>1,073</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 37,826</u>

Exhibit B-2

<u>Jury</u>	<u>Permanent Improvement</u>	<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>Grants</u>	<u>Residential Facility</u>	<u>Pre-Trial Release</u>
\$ 1,523	\$ 580	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	50	602	-	-	-
-	-	-	-	12,376	-	-
97	-	586	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,191</u>	<u>-</u>
<u>1,620</u>	<u>580</u>	<u>636</u>	<u>602</u>	<u>12,376</u>	<u>1,191</u>	<u>-</u>
-	-	-	-	3	1,006	4
1,463	-	678	-	-	-	-
-	-	-	-	3,638	-	-
-	-	-	-	-	-	-
-	-	-	-	4,758	-	-
-	-	-	-	3,325	-	-
12	1,027	148	4	1,052	1	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,475</u>	<u>1,027</u>	<u>826</u>	<u>4</u>	<u>12,776</u>	<u>1,007</u>	<u>4</u>
<u>145</u>	<u>(447)</u>	<u>(190)</u>	<u>598</u>	<u>(400)</u>	<u>184</u>	<u>(4)</u>
-	-	-	-	-	-	-
-	-	-	(350)	-	-	-
-	-	-	(208)	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	13	-	326	214	-
-	-	-	-	-	-	-
-	-	-	-	74	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>13</u>	<u>(558)</u>	<u>400</u>	<u>214</u>	<u>-</u>
145	(447)	(177)	40	-	398	(4)
254	1,021	742	89	-	-	4
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 399</u>	<u>\$ 574</u>	<u>\$ 565</u>	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ 398</u>	<u>\$ -</u>

(Continued)

DALLAS COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES--SPECIAL REVENUE FUNDS--Continued

FISCAL YEAR ENDED SEPTEMBER 30, 1991  
 (in thousands of dollars)

	<u>District Attorney Special</u>	<u>District Attorney Forfeiture</u>	<u>District Attorney- Unadjudicated Forfeitures</u>	<u>District Attorney- Forfeiture- FN</u>	<u>District Attorney- Forfeiture- OL</u>
<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	-	(74)	-	-	-
Transfer from Revenue Sharing Fund	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Transfer from Alternative Dispute Resolution Fund	-	-	-	-	-
Transfer from District Attorney Forfeiture Fund	-	-	-	-	-
Other	(46)	(143)	(6)	(51)	579
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(46)</u>	<u>(217)</u>	<u>(6)</u>	<u>(51)</u>	<u>579</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES</b>	(46)	(217)	(6)	(51)	579
Fund balances at beginning of fiscal year	167	301	6	240	285
Change in inventory--purchases method	-	-	-	-	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 121</u>	<u>\$ 84</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 864</u>



Exhibit B-2

District Attorney Forfeiture MF	Historical Commission	Historical Exhibit	Child Support - Special	Alternative Dispute Resolution	Appellate Justice System	Totals	
						September 30, 1991	1990
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,103	\$ 1,966
-	-	-	-	-	-	15,272	13,228
-	-	-	-	-	-	6,145	6,782
-	2	23	83	3	20	2,750	713
-	-	-	-	-	-	12,420	6,340
-	-	979	575	441	246	2,985	4,488
-	<u>1</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,244</u>	<u>54</u>
-	<u>3</u>	<u>1,009</u>	<u>658</u>	<u>444</u>	<u>266</u>	<u>42,919</u>	<u>33,571</u>
-	2	474	-	-	-	1,489	516
-	-	-	732	302	50	3,225	2,411
-	-	-	630	-	-	4,268	2,887
-	-	-	-	-	-	6,472	6,906
-	-	-	-	-	-	4,758	3,017
-	-	-	-	-	-	3,325	1,811
-	-	-	9	-	24	2,963	1,668
-	-	-	-	-	-	-	-
-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	<u>2</u>	<u>474</u>	<u>1,371</u>	<u>302</u>	<u>74</u>	<u>26,500</u>	<u>19,216</u>
-	<u>1</u>	<u>535</u>	<u>(713)</u>	<u>142</u>	<u>192</u>	<u>16,419</u>	<u>14,355</u>
-	-	-	-	(171)	-	(171)	(160)
-	-	-	-	-	(135)	(10,177)	(13,564)
-	-	(394)	-	-	-	(1,300)	(1,031)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(74)	(90)
-	-	-	-	-	-	-	-
-	-	-	552	-	-	1,105	879
-	-	-	171	-	-	171	160
-	-	-	-	-	-	74	90
<u>3</u>	<u>-</u>	<u>2</u>	<u>(30)</u>	<u>-</u>	<u>-</u>	<u>293</u>	<u>721</u>
<u>3</u>	<u>-</u>	<u>(392)</u>	<u>693</u>	<u>(171)</u>	<u>(135)</u>	<u>(10,079)</u>	<u>(12,995)</u>
3	1	143	(20)	(29)	57	6,340	1,360
-	30	327	26	109	149	34,532	33,113
-	-	-	-	-	-	1,073	55
<u>\$ 3</u>	<u>\$ 31</u>	<u>\$ 470</u>	<u>\$ 6</u>	<u>\$ 80</u>	<u>\$ 206</u>	<u>\$ 41,945</u>	<u>\$ 34,532</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEARS ENDED SEPTEMBER 30, 1991 AND 1990  
(in thousands of dollars)

<u>ROAD AND BRIDGE</u>	<u>Budget</u>
<b>REVENUES</b>	
Highway license fees	\$ 14,610
Fines and forfeitures	6,991
Intergovernmental revenues	38
Charges for current services	74
Investments and rentals	2,700
Miscellaneous	<u>20</u>
<b>TOTAL REVENUES</b>	<u>24,433</u>
<b>EXPENDITURES</b>	
Streets and highways:	
Salaries	4,014
Fringe benefits	896
Automobile allowance	24
Operating	<u>5,773</u>
Total streets and highways	<u>10,707</u>
Capital outlay	7,076
Debt service:	
Principal retirement	-
Interest	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>17,783</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>6,650</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfer to Debt Service Funds	(698)
Transfer from Revenue Sharing Fund	-
Transfer to General Fund	(9,692)
Other	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(10,390)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(3,740)</b>
Fund balances at beginning of fiscal year	30,782
Change in inventory--purchases method	<u>-</u>
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u><b>\$ 27,042</b></u>

1991		1990		
Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 15,272	\$ 662	\$ 12,600	\$ 13,228	\$ 628
6,145	(846)	7,037	6,782	(255)
44	6	1,842	40	(1,802)
61	(13)	74	59	(15)
1,967	(733)	-	1,681	1,681
45	25	-	50	50
<u>23,534</u>	<u>(899)</u>	<u>21,553</u>	<u>21,840</u>	<u>287</u>
3,393	621	3,751	3,170	581
742	154	831	705	126
19	5	25	22	3
2,318	3,455	5,152	3,009	2,143
<u>6,472</u>	<u>4,235</u>	<u>9,759</u>	<u>6,906</u>	<u>2,853</u>
686	6,390	4,421	426	3,995
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,158</u>	<u>10,625</u>	<u>14,180</u>	<u>7,332</u>	<u>6,848</u>
<u>16,376</u>	<u>9,726</u>	<u>7,373</u>	<u>14,508</u>	<u>7,135</u>
(698)	-	(594)	(594)	-
-	-	-	-	-
(9,692)	-	(13,058)	(12,871)	187
(15)	(15)	-	(10)	(10)
<u>(10,405)</u>	<u>(15)</u>	<u>(13,652)</u>	<u>(13,475)</u>	<u>177</u>
5,971	9,711	(6,279)	1,033	7,312
30,782	-	29,694	29,694	-
<u>1,073</u>	<u>1,073</u>	<u>-</u>	<u>55</u>	<u>55</u>
<u>\$ 37,826</u>	<u>\$10,784</u>	<u>\$ 23,415</u>	<u>\$ 30,782</u>	<u>\$ 7,367</u>

(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, 1991 AND 1990  
(in thousands of dollars)

JURY	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Ad valorem taxes	\$ 1,461	\$ 1,485	\$ 24	\$ 1,309	\$ 1,327	\$ 18
Occupation taxes	40	38	(2)	42	37	(5)
Charges for current services	68	97	29	68	68	-
Miscellaneous	-	-	-	-	1	1
TOTAL REVENUES	<u>1,569</u>	<u>1,620</u>	<u>51</u>	<u>1,419</u>	<u>1,433</u>	<u>14</u>
EXPENDITURES						
Judicial:						
Salaries	375	371	4	371	367	4
Fringe benefits	82	81	1	81	76	5
Automobile allowance	1	1	-	13	13	-
Operating	<u>1,330</u>	<u>1,010</u>	<u>320</u>	<u>1,125</u>	<u>971</u>	<u>154</u>
Total Judicial	1,788	1,463	325	1,590	1,427	163
Capital outlay	<u>17</u>	<u>12</u>	<u>5</u>	<u>9</u>	<u>7</u>	<u>2</u>
TOTAL EXPENDITURES	<u>1,805</u>	<u>1,475</u>	<u>330</u>	<u>1,599</u>	<u>1,434</u>	<u>165</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	(236)	145	381	(180)	(1)	179
Fund balances at beginning of fiscal year	<u>254</u>	<u>254</u>	<u>-</u>	<u>255</u>	<u>255</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 18</u>	<u>\$ 399</u>	<u>\$ 381</u>	<u>\$ 75</u>	<u>\$ 254</u>	<u>\$ 179</u>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>PERMANENT IMPROVEMENT</b>						
REVENUES						
Ad valorem taxes	\$ 570	\$ 580	\$ 10	\$ 596	\$ 602	\$ 6
TOTAL REVENUES	<u>570</u>	<u>580</u>	<u>10</u>	<u>596</u>	<u>602</u>	<u>6</u>
EXPENDITURES						
Capital outlay	<u>1,469</u>	<u>1,027</u>	<u>442</u>	<u>1,621</u>	<u>609</u>	<u>1,012</u>
TOTAL EXPENDITURES	<u>1,469</u>	<u>1,027</u>	<u>442</u>	<u>1,621</u>	<u>609</u>	<u>1,012</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(899)	(447)	452	(1,025)	(7)	1,018
Fund balances at beginning of fiscal year	<u>1,021</u>	<u>1,021</u>	<u>-</u>	<u>1,028</u>	<u>1,028</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 122</u>	<u>\$ 574</u>	<u>\$ 452</u>	<u>\$ 3</u>	<u>\$ 1,021</u>	<u>\$ 1,018</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, 1991 AND 1990  
(in thousands of dollars)

<u>LAW LIBRARY</u>	<u>1991</u>			<u>1990</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES						
Investments and rentals	\$ 61	\$ 50	\$ (11)	\$ 30	\$ 78	\$ 48
Charges for current services	<u>618</u>	<u>586</u>	<u>(32)</u>	<u>658</u>	<u>616</u>	<u>(42)</u>
TOTAL REVENUES	<u>679</u>	<u>636</u>	<u>(43)</u>	<u>688</u>	<u>694</u>	<u>6</u>
EXPENDITURES						
Judicial:						
Salaries	284	265	19	271	225	46
Fringe benefits	58	53	5	52	42	10
Operating	<u>424</u>	<u>360</u>	<u>64</u>	<u>392</u>	<u>372</u>	<u>20</u>
Total judicial	766	678	88	715	639	76
Capital outlay	<u>244</u>	<u>148</u>	<u>96</u>	<u>375</u>	<u>290</u>	<u>85</u>
TOTAL EXPENDITURES	<u>1,010</u>	<u>826</u>	<u>184</u>	<u>1,090</u>	<u>929</u>	<u>161</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(331)	(190)	141	(402)	(235)	167
OTHER FINANCING SOURCES (USES)						
Transfer from General Fund	<u>13</u>	<u>13</u>	<u>-</u>	<u>11</u>	<u>11</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(318)	(177)	141	(391)	(224)	167
Fund balances at beginning of fiscal year	<u>742</u>	<u>742</u>	<u>-</u>	<u>966</u>	<u>966</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 424</u>	<u>\$ 565</u>	<u>\$ 141</u>	<u>\$ 575</u>	<u>\$ 742</u>	<u>\$ 167</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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>PARKING GARAGE REVENUE</b>						
REVENUES						
Investments and rentals	\$ 565	\$ 602	\$ 37	\$ 657	\$ 536	\$ (121)
EXPENDITURES						
Capital outlay	9	4	5	7	5	2
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	556	598	42	650	531	(119)
OTHER FINANCING USES						
Transfer to General Fund	(350)	(350)	-	(340)	(340)	-
Transfer to Debt Service Funds	(208)	(208)	-	(209)	(209)	-
TOTAL OTHER FINANCING USES	(558)	(558)	-	(549)	(549)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(2)	40	42	101	(18)	(119)
Fund balances at beginning of fiscal year	89	89	=	107	107	=
FUND BALANCES AT END OF FISCAL YEAR	\$ 87	\$ 129	\$ 42	\$ 208	\$ 89	\$ (119)

(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, 1991 AND 1990  
(in thousands of dollars)

GRANTS	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Highway license fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental revenues	23,701	12,376	(11,325)	9,147	6,281	(2,866)
Charges for current services	-	-	-	-	-	-
Investments and rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>23,701</b>	<b>12,376</b>	<b>(11,325)</b>	<b>9,147</b>	<b>6,281</b>	<b>(2,866)</b>
<b>EXPENDITURES</b>						
General government	3	3	-	8	3	5
Public safety	4,447	3,638	809	2,032	1,638	394
Health	6,560	4,758	1,802	4,324	3,017	1,307
Public welfare	4,376	3,325	1,051	2,329	1,811	518
Capital outlay	3,573	1,052	2,521	931	263	668
<b>TOTAL EXPENDITURES</b>	<b>18,959</b>	<b>12,776</b>	<b>6,183</b>	<b>9,624</b>	<b>6,732</b>	<b>2,892</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,742</b>	<b>(400)</b>	<b>(5,142)</b>	<b>(477)</b>	<b>(451)</b>	<b>26</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer from General Fund	338	326	(12)	478	365	(113)
Transfer from District Attorney Forfeiture Fund	-	74	74	-	90	90
Other	-	-	-	-	(4)	(4)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>338</b>	<b>400</b>	<b>62</b>	<b>478</b>	<b>451</b>	<b>(27)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>5,080</b>	<b>-</b>	<b>(5,080)</b>	<b>1</b>	<b>-</b>	<b>(1)</b>
Fund balances at beginning of fiscal year	-	-	-	-	-	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<b>\$ 5,080</b>	<b>\$ -</b>	<b>\$ (5,080)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ (1)</b>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>RESIDENTIAL FACILITY</u>						
REVENUES						
Miscellaneous	\$ 1,100	\$ 1,191	\$ 91	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>1,100</u>	<u>1,191</u>	<u>91</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
General governmental	1,087	1,006	81	-	-	-
Capital outlay	<u>13</u>	<u>1</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,100</u>	<u>1,007</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) OTHER EXPENDITURES	-	184	184	-	-	-
OTHER FINANCING SOURCES (USES)						
Transfer from General Fund	<u>-</u>	<u>214</u>	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>214</u>	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	398	398	-	-	-
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>\$ 398</u>	<u>\$ 398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PRE-TRIAL RELEASE</u>						
REVENUES						
Charges for current services	\$ -	\$ -	\$ -	\$ 532	\$ 532	\$ -
EXPENDITURES						
General government	4	4	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4)	(4)	-	532	532	-
OTHER FINANCING SOURCES (USES)						
Transfer to General Fund	-	-	-	(532)	(532)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(4)	(4)	-	-	-	-
Fund balances at beginning of fiscal year	4	4	-	4	4	-
FUND BALANCES AT END OF FISCAL YEAR	\$ -	\$ -	\$ -	\$ 4	\$ 4	\$ -

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DISTRICT ATTORNEY-SPECIAL</u>						
OTHER FINANCING SOURCES	\$ -	\$ (46)	\$ (46)	\$ -	\$ 69	\$ 69
Fund balances at beginning of fiscal year	<u>167</u>	<u>167</u>	<u>-</u>	<u>98</u>	<u>98</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 167</u>	<u>\$ 121</u>	<u>\$ (46)</u>	<u>\$ 98</u>	<u>\$ 167</u>	<u>\$ 69</u>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>DISTRICT ATTORNEY-FORFEITURE</u>						
OTHER FINANCING SOURCES (USES)						
Transfer to Grants Fund	\$ -	\$ (74)	\$ (74)	\$ -	\$ (90)	\$ (90)
Other	<u>-</u>	<u>(143)</u>	<u>(143)</u>	<u>-</u>	<u>136</u>	<u>136</u>
TOTAL OTHER FINANCING SOURCES (USES)	-	(217)	(217)	-	46	46
Fund balances at beginning of fiscal year	<u>301</u>	<u>301</u>	<u>-</u>	<u>255</u>	<u>255</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 301</u>	<u>\$ 84</u>	<u>\$ (217)</u>	<u>\$ 255</u>	<u>\$ 301</u>	<u>\$ 46</u>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
DISTRICT ATTORNEY- UNADJUDICATED FORFEITURES						
OTHER FINANCING SOURCES	\$ -	\$ (6)	\$ (6)	\$ -	\$ 6	\$ 6
Fund balances at beginning of fiscal year	<u>6</u>	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ (6)</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 6</u>

(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, 1991 AND 1990  
(in thousands of dollars)

DISTRICT ATTORNEY- FORFEITURE-FN	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES	\$ -	\$ (51)	\$ (51)	\$ -	\$ 240	\$ 240
Fund balances at beginning of fiscal year	<u>240</u>	<u>240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 240</u>	<u>\$ 189</u>	<u>\$ (51)</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 240</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1991 AND 1990  
(in thousands of dollars)

DISTRICT ATTORNEY- FORFEITURE-OL	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES	\$ -	\$ 579	\$ 579	\$ -	\$ 285	\$ 285
Fund balances at beginning of fiscal year	<u>285</u>	<u>285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 285</u>	<u>\$ 864</u>	<u>\$ 579</u>	<u>\$ -</u>	<u>\$ 285</u>	<u>\$ 285</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1991 AND 1990  
(in thousands of dollars)

DISTRICT ATTORNEY- FORFEITURE-MATCHING FUNDS	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES	\$ -	\$ 3	\$ 3	\$ -	\$ -	\$ -
Fund balances at beginning of fiscal year	-	-	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>HISTORICAL COMMISSION</u>						
REVENUES						
Investments and rentals	\$ 4	\$ 2	\$ (2)	\$ 8	\$ 4	\$ (4)
Intergovernmental revenues	1	-	(1)	2	-	(2)
Miscellaneous	-	1	1	1	-	(1)
TOTAL REVENUES	<u>5</u>	<u>3</u>	<u>(2)</u>	<u>11</u>	<u>4</u>	<u>(7)</u>
EXPENDITURES						
General government	30	2	28	16	(10)	26
Capital outlay	-	-	-	33	33	-
TOTAL EXPENDITURES	<u>30</u>	<u>2</u>	<u>28</u>	<u>49</u>	<u>23</u>	<u>26</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(25)	1	26	(38)	(19)	19
Fund balances at beginning of fiscal year	<u>30</u>	<u>30</u>	<u>-</u>	<u>49</u>	<u>49</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 5</u>	<u>\$ 31</u>	<u>\$ 26</u>	<u>\$ 11</u>	<u>\$ 30</u>	<u>\$ 19</u>

(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, 1991 AND 1990  
(in thousands of dollars)

<u>HISTORICAL EXHIBIT</u>	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Investments and rentals	\$ 21	\$ 23	\$ 2	\$ 2	\$ 27	\$ 25
Charges for current services	830	979	149	1,100	888	(212)
Miscellaneous	4	7	3	-	3	3
<b>TOTAL REVENUES</b>	<u>855</u>	<u>1,009</u>	<u>154</u>	<u>1,102</u>	<u>918</u>	<u>(184)</u>
<b>EXPENDITURES</b>						
General government	651	474	177	699	523	176
Capital outlay	-	-	-	26	26	-
<b>TOTAL EXPENDITURES</b>	<u>651</u>	<u>474</u>	<u>177</u>	<u>725</u>	<u>549</u>	<u>176</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	204	535	331	377	369	(8)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer from General Fund	-	-	-	-	-	-
Transfer to General Fund	-	-	-	(216)	(216)	-
Transfer to Debt Service	(394)	(394)	-	(336)	(228)	108
Other	-	2	2	-	(1)	(1)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(394)</u>	<u>(392)</u>	<u>2</u>	<u>(552)</u>	<u>(445)</u>	<u>107</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(190)	143	333	(175)	(76)	99
Fund balances at beginning of fiscal year	<u>327</u>	<u>327</u>	-	<u>403</u>	<u>403</u>	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$ 137</u>	<u>\$ 470</u>	<u>\$ 333</u>	<u>\$ 228</u>	<u>\$ 327</u>	<u>\$ 99</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, 1991 AND 1990  
(in thousands of dollars)

<u>CHILD SUPPORT SPECIAL</u>	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Investments and rentals	\$ 89	\$ 83	\$ (6)	\$ 6	\$ 3	\$ (3)
Charges for current services	<u>664</u>	<u>575</u>	<u>(89)</u>	<u>592</u>	<u>539</u>	<u>(53)</u>
TOTAL REVENUES	<u>753</u>	<u>658</u>	<u>(95)</u>	<u>598</u>	<u>542</u>	<u>(56)</u>
<b>EXPENDITURES</b>						
Judicial:						
Salaries	606	598	8	546	526	20
Fringe benefits	123	119	4	108	102	6
Automobile allowance	5	5	-	4	3	1
Operating	<u>11</u>	<u>10</u>	<u>1</u>	<u>24</u>	<u>9</u>	<u>15</u>
Total judicial	<u>745</u>	<u>732</u>	<u>13</u>	<u>682</u>	<u>640</u>	<u>42</u>
Public safety:						
Salaries	280	271	9	269	269	-
Fringe benefits	65	65	-	61	59	2
Operating	<u>347</u>	<u>294</u>	<u>53</u>	<u>325</u>	<u>282</u>	<u>43</u>
Total public safety	<u>692</u>	<u>630</u>	<u>62</u>	<u>655</u>	<u>610</u>	<u>45</u>
Capital outlay	<u>11</u>	<u>9</u>	<u>2</u>	<u>5</u>	<u>5</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,448</u>	<u>1,371</u>	<u>77</u>	<u>1,342</u>	<u>1,255</u>	<u>87</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(695)</u>	<u>(713)</u>	<u>(18)</u>	<u>(744)</u>	<u>(713)</u>	<u>31</u>
<b>OTHER FINANCING SOURCES</b>						
Transfer from General Fund	525	552	27	818	503	(315)
Transfer from Alternative Dispute Resolution Fund	171	171	-	-	160	160
Other	<u>-</u>	<u>(30)</u>	<u>(30)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>696</u>	<u>693</u>	<u>(3)</u>	<u>818</u>	<u>663</u>	<u>(155)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	1	(20)	(21)	74	(50)	(124)
Fund balances at beginning of fiscal year	<u>26</u>	<u>26</u>	<u>-</u>	<u>76</u>	<u>76</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 27</u>	<u>\$ 6</u>	<u>\$ (21)</u>	<u>\$ 150</u>	<u>\$ 26</u>	<u>\$ (124)</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>ALTERNATIVE DISPUTE RESOLUTION</u>						
REVENUES						
Investments and rentals	\$ 11	\$ 3	\$ (8)	\$ 4	\$ 10	\$ 6
Charges for current services	<u>455</u>	<u>441</u>	<u>(14)</u>	<u>429</u>	<u>448</u>	<u>19</u>
TOTAL REVENUES	<u>466</u>	<u>444</u>	<u>(22)</u>	<u>433</u>	<u>458</u>	<u>25</u>
EXPENDITURES						
Judicial--operating	<u>309</u>	<u>302</u>	<u>7</u>	<u>300</u>	<u>295</u>	<u>5</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>157</u>	<u>142</u>	<u>(15)</u>	<u>133</u>	<u>163</u>	<u>30</u>
OTHER FINANCING SOURCES (USES)						
Transfer to Child Support- Special Fund	(171)	(171)	-	(160)	(160)	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(171)</u>	<u>(171)</u>	<u>-</u>	<u>(160)</u>	<u>(160)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(14)	(29)	(15)	(27)	3	30
Fund balances at beginning of fiscal year	<u>109</u>	<u>109</u>	<u>-</u>	<u>106</u>	<u>106</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 95</u>	<u>\$ 80</u>	<u>\$ (15)</u>	<u>\$ 79</u>	<u>\$ 109</u>	<u>\$ 30</u>

(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, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>APPELLATE JUSTICE SYSTEM</b>						
<b>REVENUES</b>						
Investments and rentals	\$ 8	\$ 20	\$ 12	\$ 8	\$ 15	\$ 7
Charges for current services	<u>240</u>	<u>246</u>	<u>6</u>	<u>250</u>	<u>248</u>	<u>(2)</u>
TOTAL REVENUES	<u>248</u>	<u>266</u>	<u>18</u>	<u>258</u>	<u>263</u>	<u>5</u>
<b>EXPENDITURES</b>						
Judicial--operating	96	50	46	102	49	53
Capital outlay	<u>117</u>	<u>24</u>	<u>93</u>	<u>72</u>	<u>4</u>	<u>68</u>
TOTAL EXPENDITURES	<u>213</u>	<u>74</u>	<u>139</u>	<u>174</u>	<u>53</u>	<u>121</u>
EXCESS OF REVENUES OVER EXPENDITURES	35	192	157	84	210	126
<b>OTHER FINANCING (USES)</b>						
Transfer to General Fund	<u>(138)</u>	<u>(135)</u>	<u>3</u>	<u>(137)</u>	<u>(137)</u>	<u>-</u>
TOTAL OTHER FINANCING (USES)	<u>(138)</u>	<u>(135)</u>	<u>3</u>	<u>(137)</u>	<u>(137)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(103)	57	160	(53)	73	126
Fund balances at beginning of fiscal year	<u>149</u>	<u>149</u>	<u>-</u>	<u>76</u>	<u>76</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 46</u>	<u>\$ 206</u>	<u>\$ 160</u>	<u>\$ 23</u>	<u>\$ 149</u>	<u>\$ 126</u>

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## 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, 1991  
(in thousands of dollars)

	<u>Countywide General Obligation</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 22,906
Receivables:	
Taxes	46,129
Less allowance for uncollectibles	<u>5,838</u>
Net taxes receivable	<u>40,291</u>
Accounts	161
Accrued interest	<u>183</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 63,541</u></b>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
Deferred revenue	\$ 40,296
Due to other funds	5
Due to other governmental units	<u>2,064</u>
<b>TOTAL LIABILITIES</b>	<b><u>42,365</u></b>
<b>FUND EQUITY</b>	
Fund Balances	
Reserved for debt service	20,837
Unreserved - designated for subsequent budget periods	<u>339</u>
<b>TOTAL FUND EQUITY</b>	<b><u>21,176</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 63,541</u></b>



Exhibit C-1

<u>Parking Garage Reserve</u>	<u>Parking Garage Contingency</u>	<u>Totals</u>	
		<u>September 30,</u>	
		<u>1991</u>	<u>1990</u>
\$ 210	\$ 60	\$ 23,176	\$ 33,352
-	-	46,129	47,715
<u>-</u>	<u>-</u>	<u>5,838</u>	<u>5,074</u>
<u>-</u>	<u>-</u>	<u>40,291</u>	<u>42,641</u>
-	-	161	130
<u>-</u>	<u>-</u>	<u>183</u>	<u>99</u>
<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 63,811</u>	<u>\$ 76,222</u>
\$ -	\$ -	\$ 40,296	\$ 42,565
-	-	5	-
<u>-</u>	<u>-</u>	<u>2,064</u>	<u>2,064</u>
<u>-</u>	<u>-</u>	<u>42,365</u>	<u>44,629</u>
210	60	21,107	31,288
<u>-</u>	<u>-</u>	<u>339</u>	<u>305</u>
<u>210</u>	<u>60</u>	<u>21,446</u>	<u>31,593</u>
<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 63,811</u>	<u>\$ 76,222</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	<u>Countywide General Obligation</u>
REVENUES	
Ad valorem taxes	\$ 41,939
Investments and rentals	10,102
Intergovernmental revenues	<u>1</u>
TOTAL REVENUES	<u>52,042</u>
EXPENDITURES	
Principal retirement	35,925
Interest	26,242
Fiscal agents fees	<u>7</u>
TOTAL EXPENDITURES	<u>62,174</u>
EXCESS OF REVENUES UNDER EXPENDITURES	<u>(10,132)</u>
OTHER FINANCING SOURCES (USES)	
Transfer from Road and Bridge Funds	698
Transfer from Historical Foundation	394
Debt retired by refunding	(990)
Fiscal agent fees for refunding	(75)
Transfer from Parking Garage Revenue Fund	-
Other	<u>(42)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(15)</u>
EXCESS OF REVENUES AND OTHER SOURCES UNDER EXPENDITURES AND OTHER USES	(10,147)
Fund balances at beginning of fiscal year	<u>31,323</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 21,176</u>

Parking Garage Revenue and General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals	
			Year Ended September 30,	
			1991	1990
\$ -	\$ -	\$ -	\$ 41,939	\$ 43,106
-	-	-	10,102	14,396
<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>3</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>52,042</u>	<u>57,505</u>
105	-	-	36,030	31,535
103	-	-	26,345	29,625
<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>98</u>
<u>208</u>	<u>-</u>	<u>-</u>	<u>62,382</u>	<u>61,258</u>
<u>(208)</u>	<u>-</u>	<u>-</u>	<u>(10,340)</u>	<u>(3,753)</u>
-	-	-	698	2,023
-	-	-	394	594
-	-	-	(990)	-
-	-	-	(75)	-
208	-	-	208	437
<u>-</u>	<u>-</u>	<u>-</u>	<u>(42)</u>	<u>-</u>
<u>208</u>	<u>-</u>	<u>-</u>	<u>193</u>	<u>3,054</u>
-	-	-	(10,147)	(699)
<u>-</u>	<u>210</u>	<u>60</u>	<u>31,593</u>	<u>32,292</u>
<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 21,446</u>	<u>\$ 31,593</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEARS ENDED SEPTEMBER 30, 1991 AND 1990  
(in thousands of dollars)

<u>COUNTYWIDE GENERAL OBLIGATION</u>	<u>Budget</u>
REVENUES	
Ad valorem taxes	\$ 41,923
Investments and rentals	8,971
Intergovernmental revenues	<u>5</u>
TOTAL REVENUES	<u>50,899</u>
 EXPENDITURES	
Principal retirement	35,925
Interest	27,319
Fiscal agents fees	<u>118</u>
TOTAL EXPENDITURES	<u>63,362</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,463)</u>
 OTHER FINANCING SOURCES (USES)	
Transfer from Road and Bridge	698
Transfer from Historical Revenue	394
Debt retired by refunding	-
Fiscal agent fees for refunding	-
Transfer from Parking Garage Revenue	-
Other	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,092</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,371)
 Fund balances at beginning of fiscal year	<u>31,323</u>
 FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 19,952</u>

1991		1990		
Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 41,939	\$ 16	\$ 42,920	\$ 43,106	\$ 186
10,102	1,131	12,944	14,396	1,452
1	(4)	6	3	(3)
<u>52,042</u>	<u>1,131</u>	<u>55,870</u>	<u>57,505</u>	<u>1,635</u>
35,925	-	31,435	31,435	-
26,242	1,077	29,516	29,516	-
7	111	109	98	11
<u>62,174</u>	<u>1,188</u>	<u>61,060</u>	<u>61,049</u>	<u>11</u>
<u>(10,132)</u>	<u>2,331</u>	<u>(5,190)</u>	<u>(3,544)</u>	<u>1,646</u>
698	-	2,023	2,023	-
394	-	594	594	-
(990)	(990)	-	-	-
(75)	(75)	-	-	-
-	-	336	228	(108)
(42)	(42)	-	-	-
<u>(15)</u>	<u>(1,107)</u>	<u>2,953</u>	<u>2,845</u>	<u>(108)</u>
(10,147)	1,224	(2,237)	(699)	1,538
<u>31,323</u>	<u>-</u>	<u>32,022</u>	<u>32,022</u>	<u>-</u>
<u>\$ 21,176</u>	<u>\$ 1,224</u>	<u>\$ 29,785</u>	<u>\$ 31,323</u>	<u>\$ 1,538</u>

(Continued)



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

FISCAL YEARS ENDED SEPTEMBER 30, 1991 AND 1990  
(in thousands of dollars)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>PARKING GARAGE REVENUE AND GENERAL OBLIGATION</u>						
EXPENDITURES						
Principal retirement	\$ 105	\$ 105	\$ -	\$ 100	\$ 100	\$ -
Interest	<u>103</u>	<u>103</u>	<u>-</u>	<u>109</u>	<u>109</u>	<u>-</u>
TOTAL EXPENDITURES	<u>208</u>	<u>208</u>	<u>-</u>	<u>209</u>	<u>209</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(208)</u>	<u>(208)</u>	<u>-</u>	<u>(209)</u>	<u>(209)</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Parking Garage Revenue Fund	<u>208</u>	<u>208</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>

## 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 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.

Certificates of Obligation Fund, Series 1990--used to account for certificates of obligation proceeds for criminal justice vehicles, open space and various building improvements.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--CAPITAL PROJECTS FUNDS

SEPTEMBER 30, 1991  
(in thousands of dollars)

	Certificates of Indebtedness						
	Certificates of Obligation			Permanent Improvement Bonds			
	1986	1988	1990	1976	1977	1985	Permanent Improvement Bonds 1988
<b>ASSETS</b>							
Cash and cash equivalents	\$ 520	\$ 10	\$4,375	\$ 9	\$ 210	\$ 2,443	\$ 47,996
Due from other governmental units:							
State	-	-	-	-	-	-	-
Local	-	-	-	-	44	-	-
<b>TOTAL ASSETS</b>	<u>\$ 520</u>	<u>\$ 10</u>	<u>\$4,375</u>	<u>\$ 9</u>	<u>\$ 254</u>	<u>\$ 2,443</u>	<u>\$ 47,996</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ 88	\$ -	\$ 73	\$ 7	\$ 5,242
Due to other funds	-	-	-	-	4	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>88</u>	<u>-</u>	<u>77</u>	<u>7</u>	<u>5,242</u>
<b>FUND BALANCES</b>							
Reserved for encumbrances	75	9	28	1	70	929	28,602
Unreserved--undesignated	445	1	4,259	8	107	1,507	14,152
<b>TOTAL FUND EQUITY</b>	<u>520</u>	<u>10</u>	<u>4,287</u>	<u>9</u>	<u>177</u>	<u>2,436</u>	<u>42,754</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 520</u>	<u>\$ 10</u>	<u>\$4,375</u>	<u>\$ 9</u>	<u>\$ 254</u>	<u>\$ 2,443</u>	<u>\$ 47,996</u>

Exhibit D-1

Road Bonds					Totals	
1969	1977	1985	1987	1988	September 30,	
					1991	1990
\$ -	\$ 2,909	\$ 17,421	\$ 47	\$ 29,508	\$ 105,448	\$ 155,268
154	-	-	-	-	154	154
<u>-</u>	<u>450</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>744</u>	<u>744</u>
<u>\$ 154</u>	<u>\$ 3,359</u>	<u>\$ 17,671</u>	<u>\$ 47</u>	<u>\$ 29,508</u>	<u>\$ 106,346</u>	<u>\$ 156,166</u>
\$ -	\$ -	\$ 690	\$ -	\$ 1,256	\$ 7,356	\$ 6,440
<u>-</u>	<u>-</u>	<u>690</u>	<u>-</u>	<u>1,256</u>	<u>4</u>	<u>4</u>
<u>-</u>	<u>-</u>	<u>690</u>	<u>-</u>	<u>1,256</u>	<u>7,360</u>	<u>6,444</u>
-	320	7,006	-	14,293	51,333	83,818
<u>154</u>	<u>3,039</u>	<u>9,975</u>	<u>47</u>	<u>13,959</u>	<u>47,653</u>	<u>65,904</u>
<u>154</u>	<u>3,359</u>	<u>16,981</u>	<u>47</u>	<u>28,252</u>	<u>98,986</u>	<u>149,722</u>
<u>\$ 154</u>	<u>\$ 3,359</u>	<u>\$ 17,671</u>	<u>\$ 47</u>	<u>\$ 29,508</u>	<u>\$ 106,346</u>	<u>\$ 156,166</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	Certificates of Indebtedness							
	Right- of-Way	Certificates of Obligation			Permanent Improvement Bonds		Permanent Improvement Bonds	
		1986	1988	1990	1976	1977	1985	1988
EXPENDITURES								
Capital outlay	\$ 30	\$ 130	\$ -	\$ 493	\$ -	\$ 81	\$ 1,747	\$ 35,480
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of bonds	-	-	-	4,780	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-	-	-	(217)
Transfer to Debt Service Funds	-	-	-	-	-	-	-	-
Transfer to Permanent Improvement Bond Fund	-	-	-	-	-	-	-	-
Transfer from Road Bond Fund	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	4,780	-	-	-	(217)
EXCESS OF OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(30)	(130)	-	4,287	-	(81)	(1,747)	(35,697)
Fund balances at beginning of fiscal year	30	650	10	-	9	258	4,183	78,451
FUND BALANCES AT END OF FISCAL YEAR	\$ -	\$ 520	\$ 10	\$ 4,287	\$ 9	\$ 177	\$ 2,436	\$ 42,754



Road Bonds						General Obligation Bonds	Totals	
1965	1969	1977	1985	1987	1988	1991	September 30, 1991	1990
\$ 1	\$ 65	\$ 163	\$ 8,055	\$ -	\$ 7,017	\$ -	\$ 53,262	\$ 38,796
-	-	-	-	-	-	-	4,780	-
-	-	-	-	-	-	26,175	26,175	-
-	-	-	-	-	-	(26,175)	(26,175)	-
-	-	-	(23)	-	(2,014)	-	(2,254)	(2,162)
-	-	-	-	-	-	-	-	(2,024)
-	-	-	-	-	-	-	-	(1)
-	-	-	-	-	-	-	-	2
-	-	-	(23)	-	(2,014)	-	2,526	(4,185)
(1)	(65)	(163)	(8,078)	-	(9,031)	-	(50,736)	(42,981)
1	219	3,522	25,059	47	37,283	-	149,722	192,703
\$ -	\$ 154	\$ 3,359	\$ 16,981	\$ 47	\$ 28,252	\$ -	\$ 98,986	\$ 149,722

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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 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 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 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--PENSION TRUST AND AGENCY FUNDS

SEPTEMBER 30, 1991  
(in thousands of dollars)

	<u>Pension Trust</u> <u>Retirement</u> <u>Income</u> <u>Plan</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ -
Investments in bank common trust funds	42,052
Deferred compensation investments	-
Life insurance annuity contracts	-
Accounts receivable	241
Accrued interest receivable	-
Due from other funds	-
Restricted assets--securities held in trust	-
Other	-
	<u>-</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 42,293</u></b>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 22
Fee office accounts payable	-
Accrued liabilities	271
Due to other funds	-
Deferred compensation benefits	-
<b>TOTAL LIABILITIES</b>	<b><u>293</u></b>
<b>FUND EQUITY</b>	
Fund Balances	
Unreserved--designated for trust purposes	<u>42,000</u>
<b>TOTAL FUND EQUITY</b>	<b><u>42,000</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 42,293</u></b>

Exhibit E-1

Funds			Totals	
Long-term Disability Plan	Employees' Thrift Plan	Agency Funds	September 30,	
			1991	1990
\$ 95	\$ 1	\$ 34,448	\$ 34,544	\$ 40,598
2,210	29,611	-	73,873	64,026
-	-	17,362	17,362	14,058
-	67	-	67	64
-	315	-	556	432
8	-	6	14	23
-	-	16	16	115
-	-	47,522	47,522	50,683
<u>19</u>	<u>-</u>	<u>-</u>	<u>19</u>	<u>8</u>
<u>\$ 2,332</u>	<u>\$ 29,994</u>	<u>\$ 99,354</u>	<u>\$ 173,973</u>	<u>\$ 170,007</u>
\$ -	\$ 314	\$ 11,221	11,557	\$ 19,491
-	-	69,358	69,358	71,075
554	109	-	934	406
-	-	1,413	1,413	1,601
-	-	17,362	17,362	14,058
<u>554</u>	<u>423</u>	<u>99,354</u>	<u>100,624</u>	<u>106,631</u>
<u>1,778</u>	<u>29,571</u>	<u>-</u>	<u>73,349</u>	<u>63,376</u>
<u>1,778</u>	<u>29,571</u>	<u>-</u>	<u>73,349</u>	<u>63,376</u>
<u>\$ 2,332</u>	<u>\$ 29,994</u>	<u>\$ 99,354</u>	<u>\$ 173,973</u>	<u>\$ 170,007</u>



DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--ALL AGENCY FUNDS

SEPTEMBER 30, 1991  
(in thousands of dollars)

	<u>Administrative Funds</u>		
	<u>Payroll</u>	<u>Escrow</u>	<u>Bail Bond</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 85	\$95	\$ 457
Deferred compensation investments	-	-	-
Accounts receivable	-	-	-
Accrued interest receivable	-	-	-
Due from other funds	1	-	-
Restricted assets--securities held in trust	<u>-</u>	<u>-</u>	<u>4,933</u>
<b>TOTAL ASSETS</b>	<u>\$ 86</u>	<u>\$ 95</u>	<u>\$ 5,390</u>
<b>LIABILITIES</b>			
Accounts payable:			
Administrative	\$ 81	\$ 88	\$ 5,390
Grants	-	-	-
Departmental special	<u>-</u>	<u>-</u>	<u>-</u>
Total accounts payable	81	88	5,390
Fee office accounts payable	-	-	-
Due to other funds	5	7	-
Deferred compensation benefits	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 86</u>	<u>\$ 95</u>	<u>\$ 5,390</u>

<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>
\$ 182	\$ --	\$ 289	\$ 11,812	\$ 9,349	\$ 326
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>3,613</u>	<u>38,976</u>	<u>--</u>
<u>\$ 182</u>	<u>\$ --</u>	<u>\$ 289</u>	<u>\$ 15,425</u>	<u>\$ 48,325</u>	<u>\$ 326</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
172	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
172	--	--	--	--	--
--	--	289	15,425	48,325	326
10	--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ 182</u>	<u>\$ --</u>	<u>\$ 289</u>	<u>\$ 15,425</u>	<u>\$ 48,325</u>	<u>\$ 326</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEET--ALL AGENCY FUNDS--Continued

SEPTEMBER 30, 1991  
(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	\$ 4,566	\$ 470	\$ 21
Deferred compensation investments	-	-	-
Accounts receivable	-	-	-
Accrued interest receivable	6	-	-
Due from other funds	15	-	-
Restricted assets--securities held in trust	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 4,587</u>	<u>\$ 470</u>	<u>\$ 21</u>
<b>LIABILITIES</b>			
Accounts payable:			
Administrative	\$ -	\$ -	\$ -
Grants	-	-	-
Departmental special	<u>-</u>	<u>-</u>	<u>-</u>
Total accounts payable	-	-	-
Fee office accounts payable	4,502	470	21
Due to other funds	85	-	-
Deferred compensation benefits	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 4,587</u>	<u>\$ 470</u>	<u>\$ 21</u>

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, 1991	1990
\$ 16	\$ 291	\$ 988	\$ 1	\$ 106	\$ 5,394	\$ -	\$ 34,448	\$ 40,597
-	-	-	-	-	-	17,362	17,362	14,058
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6	2
-	-	-	-	-	-	-	16	115
-	-	-	-	-	-	-	47,522	50,683
<u>\$ 16</u>	<u>\$ 291</u>	<u>\$ 988</u>	<u>\$ 1</u>	<u>\$ 106</u>	<u>\$ 5,394</u>	<u>\$ 17,362</u>	<u>\$ 99,354</u>	<u>\$ 105,455</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,559	\$ 7,522
-	-	-	-	-	-	-	172	351
16	291	988	1	106	4,088	-	5,490	10,848
16	291	988	1	106	4,088	-	11,221	18,721
-	-	-	-	-	-	-	69,358	71,075
-	-	-	-	-	1,306	-	1,413	1,601
-	-	-	-	-	-	17,362	17,362	14,058
<u>\$ 16</u>	<u>\$ 291</u>	<u>\$ 988</u>	<u>\$ 1</u>	<u>\$ 106</u>	<u>\$ 5,394</u>	<u>\$ 17,362</u>	<u>\$ 99,354</u>	<u>\$ 105,455</u>

## DALLAS COUNTY, TEXAS

Exhibit E-3

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND BALANCES--PENSION TRUST FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	Pension Trust			Totals	
	Retirement Income Plan	Long-term Disability Plan	Employees' Thrift Plan	Year Ended September 30,	
				1991	1990
OPERATING REVENUES					
Employer contributions	\$ -	\$ -	\$ 2,463	\$ 2,463	\$ 1,903
Employee contributions	<u>3,984</u>	<u>-</u>	<u>2,543</u>	<u>6,527</u>	<u>5,393</u>
TOTAL OPERATING REVENUES	<u>3,984</u>	<u>-</u>	<u>5,006</u>	<u>8,990</u>	<u>7,296</u>
OPERATING EXPENSES					
Supplies and other	1,344	249	130	1,723	1,357
Benefit payments	<u>499</u>	<u>46</u>	<u>2,488</u>	<u>3,033</u>	<u>3,639</u>
TOTAL OPERATING EXPENSES	<u>1,843</u>	<u>295</u>	<u>2,618</u>	<u>4,756</u>	<u>4,996</u>
OPERATING INCOME (LOSS)	2,141	(295)	2,388	4,234	2,300
NONOPERATING REVENUES	<u>3,357</u>	<u>172</u>	<u>2,210</u>	<u>5,739</u>	<u>5,046</u>
EXCESS OF REVENUES OVER EXPENSES	5,498	(123)	4,598	9,973	7,346
Fund balances at beginning of fiscal year	<u>36,502</u>	<u>1,901</u>	<u>24,973</u>	<u>63,376</u>	<u>56,030</u>
FUND BALANCE AT END OF FISCAL YEAR	<u>\$ 42,000</u>	<u>\$ 1,778</u>	<u>\$ 29,571</u>	<u>\$ 73,349</u>	<u>\$ 63,376</u>



## DALLAS COUNTY, TEXAS

Exhibit E-4

## COMBINING STATEMENT OF CASH FLOWS--PENSION TRUST FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	Pension Trust			Totals	
	Retirement Income Plan	Long-term Disability Plan	Employees' Thrift Plan	Year Ended September 30, 1991      1990	
<b>OPERATING ACTIVITIES AND NON-OPERATING REVENUES</b>					
EXCESS OF REVENUES OVER EXPENSES	\$ 5,498	\$ (123)	\$ 4,598	\$ 9,973	\$ 7,346
Adjustments to reconcile excess of revenue over expenses to net cash provided (used) by operating activities and nonoperating revenues:					
Increase in investments	(5,558)	(91)	(4,267)	(9,916)	(7,812)
Increase in life insurance contracts	-	-	(3)	(3)	(4)
Increase in accounts receivable	(51)	13	(73)	(111)	(175)
Decrease (increase) in other assets	-	(12)	-	(12)	7
(Decrease) increase in accounts payable and accrued liabilities	<u>112</u>	<u>238</u>	<u>(255)</u>	<u>95</u>	<u>638</u>
<b>INCREASE IN     CASH AND CASH     EQUIVALENTS</b>	1	25	-	26	-
Cash and cash equivalents at beginning of fiscal year	<u>(1)</u>	<u>70</u>	<u>1</u>	<u>70</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR</b>	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ 1</u>	<u>\$ 96</u>	<u>\$ -</u>

## DALLAS COUNTY, TEXAS

Exhibit E-5

STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES--ALL AGENCY FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
<b>ASSETS</b>				
Cash and cash equivalents	\$ 40,597	\$ 2,018,384	\$ 2,024,533	\$ 34,448
Deferred compensation investments	14,058	3,304	-	17,362
Accrued interest receivable	2	4	-	6
Due from other funds	115	99,813	99,912	16
Restricted assets-- securities held in trust	<u>50,683</u>	<u>44,999</u>	<u>48,160</u>	<u>47,522</u>
<b>TOTAL ASSETS</b>	<u>\$ 105,455</u>	<u>\$ 2,166,504</u>	<u>\$ 2,172,605</u>	<u>\$ 99,354</u>
<b>LIABILITIES</b>				
Administrative:				
Payroll deductions payable	\$ 2,121	\$ 26,213	\$ 28,253	\$ 81
Payable to the City of Grand Prairie	29	-	-	29
Payable to bailbondsmen	5,321	2,490	2,421	5,390
Other payables	<u>51</u>	<u>198</u>	<u>190</u>	<u>59</u>
<b>TOTAL ADMINISTRATIVE ACCOUNTS PAYABLE</b>	<u>7,522</u>	<u>28,901</u>	<u>30,864</u>	<u>5,559</u>
Due to other funds	<u>12</u>	<u>7</u>	<u>7</u>	<u>12</u>
Grants:				
Payable to Department of Labor	131	65	196	-
Payable to the State of Texas	<u>220</u>	<u>378</u>	<u>426</u>	<u>172</u>
<b>TOTAL GRANTS ACCOUNTS PAYABLE</b>	<u>351</u>	<u>443</u>	<u>622</u>	<u>172</u>
Due to other funds	<u>14</u>	<u>10</u>	<u>14</u>	<u>10</u>

(Continued)

## DALLAS COUNTY, TEXAS

Exhibit E-5

STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES--ALL AGENCY FUNDS--ContinuedFISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	Balance October 1, <u>1990</u>	Additions	Deductions	Balance September 30, <u>1991</u>
<b>LIABILITIES--Continued</b>				
Fee office:				
Payable to State of Texas	\$ 290	\$ 1,475	\$ 1,476	\$ 289
Payable to District Adult Probation Department	3,715	7,236	6,449	4,502
Payable to fee officers	<u>67,070</u>	<u>10,058</u>	<u>12,561</u>	<u>64,567</u>
TOTAL FEE OFFICE ACCOUNTS PAYABLE	<u>71,075</u>	<u>18,769</u>	<u>20,486</u>	<u>69,358</u>
Due to other funds	<u>12</u>	<u>85</u>	<u>12</u>	<u>85</u>
Departmental special:				
Accounts payable	1,893	9,875	9,263	2,505
Payable to taxing units	<u>8,955</u>	<u>19,687</u>	<u>25,657</u>	<u>2,985</u>
TOTAL DEPARTMENTAL SPECIAL ACCOUNTS PAYABLE	<u>10,848</u>	<u>29,562</u>	<u>34,920</u>	<u>5,490</u>
Due to other funds	<u>1,563</u>	<u>1,306</u>	<u>1,563</u>	<u>1,306</u>
Deferred compensation benefits	<u>14,058</u>	<u>3,304</u>	<u>-</u>	<u>17,362</u>
TOTAL LIABILITIES	<u>\$ 105,455</u>	<u>\$ 82,387</u>	<u>\$ 88,488</u>	<u>\$ 99,354</u>

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

FISCAL YEAR ENDED SEPTEMBER 30, 1991

	<u>Balance October 1, 1990</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1991</u>
<b>ASSETS</b>				
<b>CASH AND CASH EQUIVALENTS</b>				
Administrative:				
Payroll	\$ 2,039	\$ 384,079	\$ 386,033	\$ 85
Bail Bond	255	428	226	457
Escrow	87	8	-	95
TOTAL ADMINISTRATIVE	<u>2,381</u>	<u>384,515</u>	<u>386,259</u>	<u>637</u>
Grant:				
Job Training				
Partnership	122	5,472	5,594	-
Juvenile Probation	230	815	863	182
TOTAL GRANT	<u>352</u>	<u>6,287</u>	<u>6,457</u>	<u>182</u>
Fee Office:				
Adult Probation	3,710	470,141	469,285	4,566
State Reports	290	7,397	7,398	289
Sheriff	152	16,711	16,537	326
County Clerk	11,286	72,786	72,260	11,812
Constables	104	621	704	21
District Clerk	9,478	132,229	132,358	9,349
Justice of the Peace	433	1,085	1,048	470
TOTAL FEE OFFICE	<u>25,453</u>	<u>700,970</u>	<u>699,590</u>	<u>26,833</u>
Departmental Special:				
Adult Probation Special	785	4,376	4,173	988
Youth Village	2	17	18	1
Work Release Special	26	59	69	16
Tax Assessor & Collector	11,251	910,318	916,175	5,394
Juvenile Department Child Support	280	11,567	11,556	291
District Attorney	67	275	236	106
TOTAL DEPARTMENTAL SPECIAL	<u>12,411</u>	<u>926,612</u>	<u>932,227</u>	<u>6,796</u>
TOTAL CASH AND EQUIVALENTS	<u>40,597</u>	<u>2,018,384</u>	<u>2,024,533</u>	<u>34,448</u>
DEFERRED COMPENSATION INVESTMENTS	<u>14,058</u>	<u>3,304</u>	<u>-</u>	<u>17,362</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, 1991

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
<b>ACCRUED INTEREST RECEIVABLE</b>				
Fee Office:				
Adult Probation	2	4	-	6
TOTAL FEE OFFICE	<u>2</u>	<u>4</u>	<u>-</u>	<u>6</u>
TOTAL ACCRUED INTEREST RECEIVABLE	<u>2</u>	<u>4</u>	<u>-</u>	<u>6</u>
<b>SECURITIES HELD IN TRUST</b>				
Administrative:				
Bail Bond	5,066	2,052	2,185	4,933
TOTAL ADMINISTRATIVE	<u>5,066</u>	<u>2,052</u>	<u>2,185</u>	<u>4,933</u>
Fee Office:				
County Clerk	2,891	14,697	13,975	3,613
District Clerk	42,726	28,250	32,000	38,976
TOTAL FEE OFFICE	<u>45,617</u>	<u>42,947</u>	<u>45,975</u>	<u>42,589</u>
TOTAL SECURITIES HELD IN TRUST	<u>50,683</u>	<u>44,999</u>	<u>48,160</u>	<u>47,522</u>
<b>DUE FROM OTHER FUNDS</b>				
Administrative:				
Payroll	87	99,798	99,884	1
TOTAL ADMINISTRATIVE	<u>87</u>	<u>99,798</u>	<u>99,884</u>	<u>1</u>
Grant:				
Job Training Partnership	13	-	13	-
TOTAL GRANT	<u>13</u>	<u>-</u>	<u>13</u>	<u>-</u>
Fee Office:				
Adult Probation	15	15	15	15
TOTAL FEE OFFICE	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
TOTAL DUE FROM OTHER FUNDS	<u>115</u>	<u>99,813</u>	<u>99,912</u>	<u>16</u>
<b>TOTAL ASSETS</b>	<u>\$105,455</u>	<u>\$ 2,166,504</u>	<u>\$2,172,605</u>	<u>\$ 99,354</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, 1991

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
<b>LIABILITIES</b>				
<b>DUE TO OTHER FUNDS</b>				
Administrative:				
Payroll	\$ 5	\$ -	\$ -	\$ 5
Escrow	7	7	7	7
<b>TOTAL ADMINISTRATIVE</b>	<u>12</u>	<u>7</u>	<u>7</u>	<u>12</u>
Grant:				
Job Training Partnership	4	-	4	-
Juvenile Probation	10	10	10	10
<b>TOTAL GRANT</b>	<u>14</u>	<u>10</u>	<u>14</u>	<u>10</u>
Fee Office:				
Adult Probation	12	85	12	85
<b>TOTAL FEE OFFICE</b>	<u>12</u>	<u>85</u>	<u>12</u>	<u>85</u>
Departmental Special:				
Tax Assessor and Collector	1,563	1,306	1,563	1,306
<b>TOTAL DEPARTMENTAL     SPECIAL</b>	<u>1,563</u>	<u>1,306</u>	<u>1,563</u>	<u>1,306</u>
<b>TOTAL DUE TO OTHER     FUNDS</b>	<u>1,601</u>	<u>1,408</u>	<u>1,596</u>	<u>1,413</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, 1991

	Balance October 1, 1990	Additions	Deductions	Balance September 30, 1991
<b>ACCOUNTS PAYABLE</b>				
Administrative:				
Payroll	\$ 2,121	\$ 26,213	\$ 28,253	\$ 81
Bail Bond	5,321	2,490	2,421	5,390
Other payables	51	198	190	59
Payable to the City of Grand Prairie	29	-	-	29
<b>TOTAL ADMINISTRATIVE</b>	<u>7,522</u>	<u>28,901</u>	<u>30,864</u>	<u>5,559</u>
Grant:				
Job Training Partnership	131	65	196	-
Juvenile Probation Commission	220	378	426	172
<b>TOTAL GRANT</b>	<u>351</u>	<u>443</u>	<u>622</u>	<u>172</u>
Fee Office:				
Adult Probation	3,715	7,236	6,449	4,502
State Reports	290	1,475	1,476	289
Sheriff	152	547	373	326
County Clerk	14,177	2,923	1,675	15,425
Constables	104	-	83	21
District Clerk	52,204	6,500	10,379	48,325
Justice of the Peace	433	88	51	470
<b>TOTAL FEE OFFICE</b>	<u>71,075</u>	<u>18,769</u>	<u>20,486</u>	<u>69,358</u>
Departmental Special:				
Adult Probation Special	785	1,191	988	988
Youth Village	2	-	1	1
Work Release Special	26	-	10	16
Tax Assessor and Collector	733	6,186	5,816	1,103
Other taxing units	8,955	19,687	25,657	2,985
Juvenile Department Child Support	280	2,421	2,410	291
District Attorney	67	77	38	106
<b>TOTAL DEPARTMENTAL       SPECIAL</b>	<u>10,848</u>	<u>29,562</u>	<u>34,920</u>	<u>5,490</u>
<b>TOTAL ACCOUNTS   PAYABLE</b>	<u>89,796</u>	<u>77,675</u>	<u>86,892</u>	<u>80,579</u>
<b>DEFERRED COMPENSATION BENEFITS</b>	<u>14,058</u>	<u>3,304</u>	<u>-</u>	<u>17,362</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 105,455</u>	<u>\$ 82,387</u>	<u>\$ 88,488</u>	<u>\$ 99,354</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets account group is used to account for fixed assets acquired by the County.

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DALLAS COUNTY, TEXAS

Exhibit F-1

SCHEDULE OF GENERAL FIXED ASSETS--BY SOURCE

SEPTEMBER 30, 1991  
(in thousands of dollars)

GENERAL FIXED ASSETS

Land	\$ 24,750
Buildings	246,245
Improvements other than buildings	1,499
Machinery and equipment	<u>54,080</u>

TOTAL GENERAL FIXED ASSETS \$ 326,574

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

Capital project funds	\$ 255,193
Current revenues	70,312
Gifts	<u>1,069</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS \$ 326,574

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

FISCAL YEAR ENDED SEPTEMBER 30, 1991  
(in thousands of dollars)

	Changes By Function and Activity			Balance September 30, 1991
	Balance October 1, 1990	Additions	Deductions	
General government	\$ 96,959	\$ 4,771	\$ 646	\$ 101,084
Public safety	169,203	35,694	838	204,059
Streets and highways	13,449	1,346	582	14,213
Health	2,868	197	19	3,046
Public welfare	1,201	197	12	1,386
Schools	6	-	-	6
Libraries	2,622	220	62	2,780
TOTAL BEFORE TRANSFERS	286,308	42,425	2,159	326,574
Less--transfers	-	1,247	1,247	-
TOTAL	\$ 286,308	\$ 41,178	\$ 912	\$ 326,574

	Changes by Asset Type and Source				Total
	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	
Balance, October 1	\$ 24,630	\$ 208,671	\$ 1,499	\$ 51,508	\$ 286,308
Add:					
Expenditures from County Funds:					
General	-	37	-	1,651	1,688
Road and bridge Permanent improvement	-	8	-	742	750
Law library	-	649	-	400	1,049
Capital projects	120	36,813	-	153	36,944
Other funds	-	67	-	373	440
Gifts	-	-	-	154	154
TOTAL ADDITIONS	120	37,574	-	3,484	41,178
Deduct:					
Assets sold or otherwise disposed of	-	-	-	(912)	(912)
Balance, September 30	\$ 24,750	\$ 246,245	\$ 1,499	\$ 54,080	\$ 326,574

**STATISTICAL SECTION**

DALLAS COUNTY, TEXAS

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

<u>Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Assessed Value</u>	<u>Estimated True Value</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
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
1991	78,487,869	79,492,895	17,663,175	17,663,175

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>
\$ 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
96,151,044		97,156,070	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

Property Tax Rates

<u>Year</u>	<u>Total</u>	<u>General Fund Tax Rates (1)</u>	<u>Dallas County Hospital District</u>
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
1991	.36278	.12346	.18596

Tax Levies (1)

(in thousands of dollars)

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
1991	289,990	98,688	148,648

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>.02492</u>
	<u>\$ 1.72492</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>
.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
.00191	-	.05145
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
1,527	-	41,127

Records of uncollected taxes are provided to the County's law firm under a contract authorized by the 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 Commissioners Court approved an allowance for homestead exemption for taxpayers over 65 years of age. In 1988, the 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>
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	278,358	97.6
1991	289,990 (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 1991 Tax Roll are incomplete until the end of the fiscal tax year, June 30, 1992.

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>
\$ 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
4,312	282,670	.991

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>
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
1991	1,858,341	96,151,043,915	367,676,365

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>
\$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
21,446,000	346,230,365	.00360	186

## DALLAS COUNTY, TEXAS

Table 5

## TOP TEN TAXPAYERS

SEPTEMBER 30, 1991  
(in thousands of dollars)

<u>Name of Taxpayer</u>	<u>Type of Property</u>	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
Southwestern Bell Telephone Company	Telephone utility	\$ 1,201,973	1.25
Texas Utilities Electric Company	Electric utility	1,183,348	1.23
Texas Instruments	Manufacturer of electronic equipment	666,407	.69
Trammell Crow	Real estate	622,517	.65
IBM	Computers	412,519	.43
AT&T	Telephone	342,614	.36
Dallas Market Center	Wholesale	324,752	.34
Equitable Life Assurance Company	Insurance	320,180	.33
Sears	Retail	310,744	.32
NCNB	Banking	<u>278,405</u>	<u>.29</u>
	TOTAL	<u>\$ 5,663,459</u>	<u>5.89</u>

Note: Estimated amounts based on 1991 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, 1991  
(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>
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
1991	138,153	15,587	9,237	23,083	29,672	46,539	262,271

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, 1991  
(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>
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
1991	100,799	71,790	6,472	14,095	16,162

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	\$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
-	194	58,212	62,382	330,106



## 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, 1991  
(in thousands of dollars)

<u>Year</u>	<u>Total Expenditures</u>	<u>Debt Service</u>	<u>Debt Service as Percent of Total</u>
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
1991	330,106	62,382	18.90

## 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, 1991  
(in thousands of dollars)

Assessed valuation of real property		<u>\$ 78,487,869</u>
Assessed valuation of all taxable property		<u>\$ 96,151,044</u>
Bonds issued under Article 3, Section 52, of the Texas Constitution:		
Debt limit, one-fourth of real property assessed valuation		19,621,967
Amount of debt applied to debt limit:		
Bonded debt	\$ 175,118	
Less debt service funds--appropriation for future debt payments	<u>10,214</u>	
Total Amount of Debt Applicable to Debt Limit		<u>164,904</u>
Legal debt margin, bonds issued under Article 3, Section 42, of the Texas Constitution		<u>\$ 19,457,063</u>
Bonds issued under Texas general laws:		
Debt limit, five percent of assessed valuation of all taxable property		\$ 4,807,552
Amount of debt applied to debt limit:		
Bonded debt	\$ 192,559	
Less debt service funds--appropriation for future debt payments	<u>11,232</u>	
Total amount of debt applicable to debt limit		<u>181,327</u>
Legal debt margin, bonds issued under Texas general laws		<u>\$ 4,626,225</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, 1991

<u>Official Title</u>	<u>Incumbent</u>	<u>Salary</u>	<u>Amount of Surety Bond</u>
County Judge	Lee Jackson	\$85,752	\$ 5,000
Commissioner, Precinct 1	Jimmy L. Jackson	70,656	5,000
Commissioner, Precinct 2	Nancy E. Judy	70,656	5,000
Commissioner, Precinct 3	John Wiley Price	70,656	5,000
Commissioner, Precinct 4	Chris V. Semos	70,656	5,000
County Auditor	Joe Jack Mills	82,568	5,000
County Treasurer	Bill Melton	68,388	25,000
Assessor-Collector of Taxes	David Childs	68,388	200,000 (a)
County Clerk	Earl C. Bullock, Jr.	68,388	500,000
District Attorney	John Vance	104,484	5,000 (b)
District Clerk	William R. Long	68,388	100,000
Sheriff	James C. Bowles	78,072	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, 1991

<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 (\$1,000 deductible)	Money, check and securities (\$1,000 deductible) (a)
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)	All 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	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 the period from October 31 through December 15.	
(b) Scheduled by location.	



Table 11

<u>Annual Premium</u>	<u>Amount of Coverage</u>	<u>Term</u>	<u>Carrier</u>
\$ 11,311	\$50,000,000	1-92 to 1-95	Hartford Steam & Boiler Inspection and Insurance Co.
2,875	Scheduled	3-91 to 7-92	U.S. Fire Insurance
200	200,000	3-91 to 9-92	Fidelity & Deposit of Maryland
9,471	5,000 to 200,000 (b)	3-91 to 3-92	U.S. Fire Insurance Co.
1,500	1,500,000	7-91 to 3-92	Hartford Insurance Co.
10,374	6,102,101	11-91 to 1-94	Royal Insurance
62,623	299,000,228	11-91 to 11-92	Fireman's Fund
9,546	13,400,000	3-91 to 3-92	Commonwealth Lloyds
1,639	555,700	1-91 to 1-94	U.S. Insurance Co.
95,200	Statutory	1-91 to 1-94	U.S. Fire Insurance
28,167	-	6-92 to 1-95	Alexsis Risk Management Administration

DALLAS COUNTY, TEXAS

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

SEPTEMBER 30, 1991  
(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	9/30/91	\$ 346,231	100.0%	\$ 346,231
Hospital District	9/30/91	53,472	100.0	53,472
Dallas County Community College District	8/31/91	(3,142)	100.0	(3,142)
Water Control and Improvement District No. 6	9/30/91	7,311	100.0	7,311

INDEPENDENT SCHOOL DISTRICTS

Carrollton-Farmers Branch	8/31/91	80,553	97.4%	78,459
Cedar Hill	8/31/91	27,902	100.0	27,902
Coppell	8/31/91	43,270	100.0	43,270
Dallas	8/31/91	168,925	100.0	168,925
DeSoto	8/31/91	23,144	100.0	23,144
Duncanville	8/31/91	46,428	100.0	46,428
Ferris	8/31/91	8,263	4.5	372
Garland	8/31/91	159,212	100.0	159,212
Grand Prairie	8/31/91	55,444	100.0	55,444
Grapevine	8/31/91	66,001	1.0	660
Highland Park	8/31/91	1,221	100.0	1,221
Irving	8/31/91	117,170	100.0	117,170
Lancaster	8/31/91	32,061	100.0	32,061
Mesquite	8/31/91	147,740	100.0	147,740
Richardson	8/31/91	91,191	100.0	91,191
Sunnyvale	8/31/91	-	100.0	-
Wilmer-Hutchins	8/31/91	8,461	100.0	8,461
Total school districts		<u>1,076,986</u>		<u>1,001,660</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, 1991  
(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	8/31/91	36,000	98.4%	35,424
Balch Springs	8/31/91	383	100.0	383
Carrollton	8/31/91	80,264	100.0	80,264
Cedar Hill	8/31/91	11,039	100.0	11,039
Cockrell Hill	8/31/91	223	100.0	223
Coppell	8/31/91	24,721	100.0	24,721
Dallas	8/31/91	630,117	100.0	630,117
DeSoto	8/31/91	25,672	100.0	25,672
Duncanville	8/31/91	33,669	100.0	33,669
Farmers Branch	8/31/91	37,266	100.0	37,266
Garland	8/31/91	93,292	100.0	93,292
Grand Prairie	8/31/91	55,032	100.0	55,032
Highland Park	8/31/91	1,025	100.0	1,025
Hutchins	8/31/91	44	100.0	44
Irving	8/31/91	73,384	100.0	73,384
Lancaster	8/31/91	11,858	100.0	11,858
Mesquite	8/31/91	45,482	100.0	45,482
Richardson	8/31/91	60,721	99.0	60,114
Rowlett	8/31/91	9,639	100.0	9,639
Sachse	8/31/91	2,439	100.0	2,439
Seagoville	8/31/91	934	100.0	934
Sunnyvale	8/31/91	23	100.0	23
University Park	8/31/91	6,198	100.0	6,198
Wilmer	8/31/91	-	100.0	-
Total Cities and Towns		<u>1,239,425</u>		<u>1,238,242</u>
TOTAL		<u>\$2,720,283</u>		<u>\$ 2,643,774</u>

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

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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			Coverage
				Principal	Interest	Total	
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
1991	691	350	341	105	103	208	1.64

(1) Includes undesignated fund balance at October 1.

Source: Dallas County Financial Records.



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DALLAS COUNTY, TEXAS

Table 16

ENTERPRISE FUND ANALYSIS OF FUNDING  
 PROGRESS OF DEFINED BENEFIT PENSION PLAN

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

(As Required by GASB No. 5)

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>	<u>(Unfunded) Assets in Excess of Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>(Unfunded) Assets in Excess of 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
1991	42,052	45,420	92.6	(3,368)	93,899	(3.6)

Source: Dallas County Hospital District.

The information is available for five years only.

FILED

*Eugene Burck*

COUNTY CLERK  
DALLAS COUNTY

1992 JAN 31 PM 4: 24