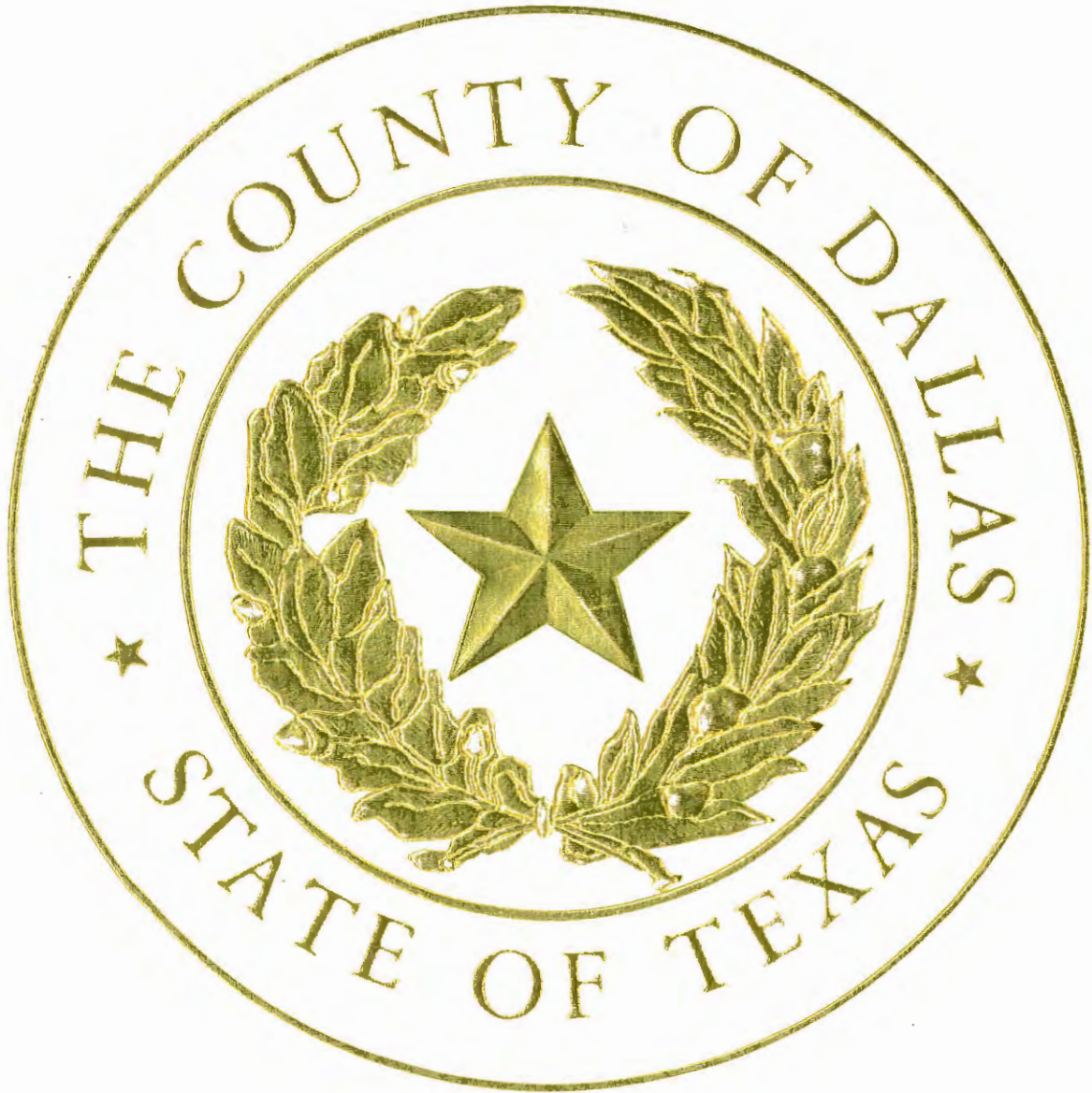


COMPREHENSIVE ANNUAL FINANCIAL REPORT
DALLAS COUNTY, TEXAS



FOR THE YEAR ENDED

SEPTEMBER 30, 1994



DALLAS COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 1994

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DALLAS COUNTY, TEXAS

Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 1994

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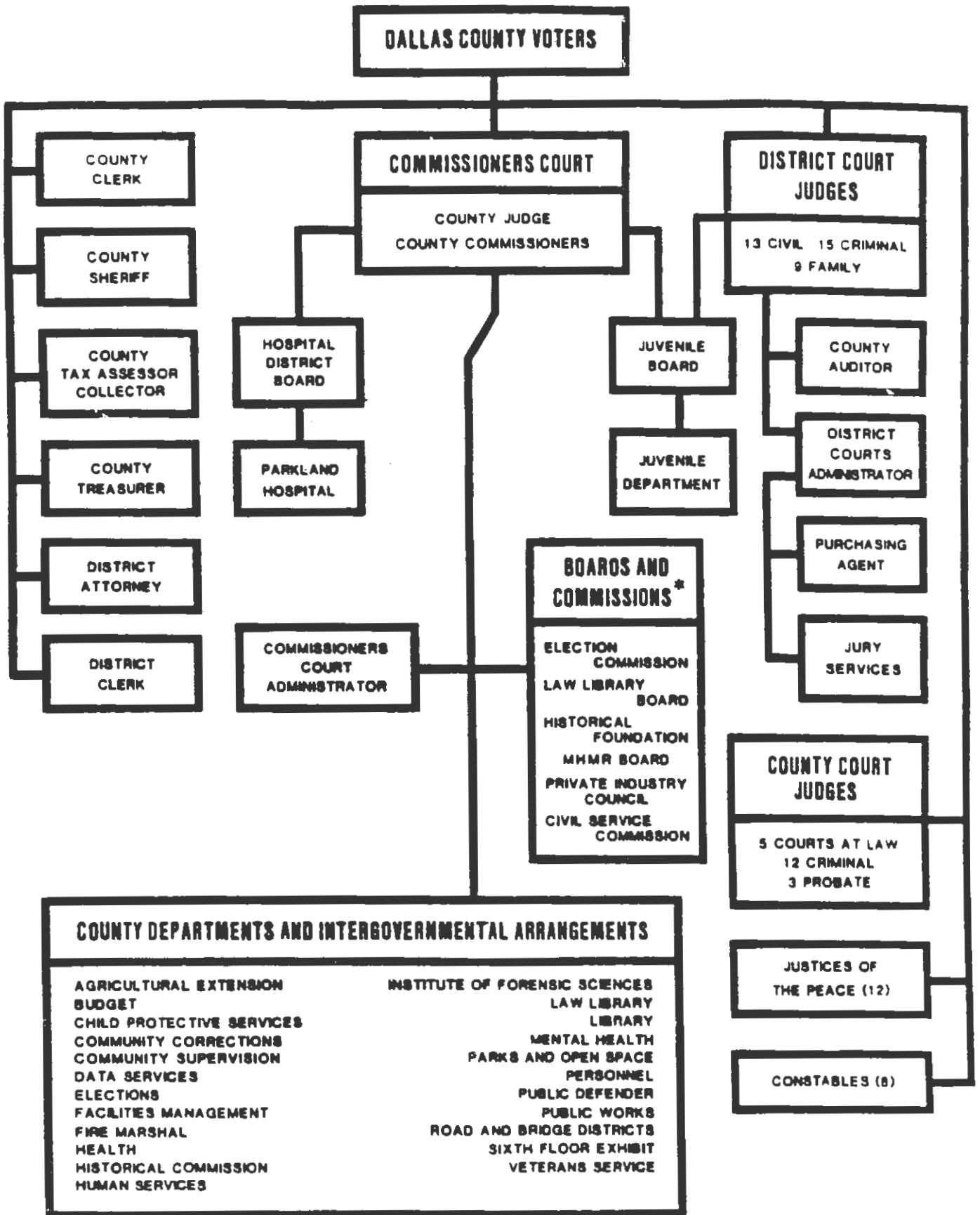
DALLAS COUNTY, TEXAS

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, 1995

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, 1994, 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 the 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 of 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, the 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 multiyear basis.

This report includes all funds and account groups of the County. The 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.

The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. As required by generally accepted accounting principles, these financial statements include the County and its component unit, the Dallas County Hospital District (the "District"). The District is included in the County's reporting entity because of the significance of its operational and financial relationship with the County as detailed in the subsequent paragraph.

Discretely Presented Component Unit - The District is under the direction of a seven-member board of managers who are appointed by the Commissioners Court. Although the Commissioners Court approves the District's budget and sets its tax rate, the District is an organization separate from the County. The District operates under different statutory and constitutional authority. The District also has a separate constitutional tax limitation; the independent power of eminent domain; and the individual right of ownership of property. The District maintains a medical facility which provides service to indigents and serves as the major teaching hospital for the University of Texas Southwestern Medical School. These factors dictate the inclusion of the District in the County's financial statements. It is presented in a separate column to emphasize that it is legally separate from the County.

Related Organizations - Although the Commissioners Court is also responsible for appointing all or part of the boards of Mental Health and Mental Retardation, the Private Industry Council, the Youth Services Advisory Board, the Literature Review Committee and various levee districts, the County's accountability for these organizations does not extend beyond making the appointments. Therefore, these are not included in the County's financial statements.

ECONOMIC CONDITION AND OUTLOOK

The County is located in north central Texas and is strategically central to the economic region including the states of Texas, Louisiana, Arkansas, Oklahoma and New Mexico. The County encompasses an area of 900 square miles. The 1990 census reported a population of 1,852,810 and the 1994 population is estimated to be 1,913,395. 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; is one of the fastest-growing high technology centers in the country; 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; is a major trade and distribution center; and is a leading transportation center with the fourth busiest airport in the world and corporate headquarters for two major airlines.

The County's economic diversity has historically enabled the County to weather periods of economic slowdown or downturn. For the five to six years ending in 1993, the area economy exhibited economic strain manifested by a decline in assessed values, a slowdown of residential and commercial construction starts, a low occupancy rate for office buildings and an increase in area unemployment. The slowdown of the Dallas Area economy appears to have ended and in the past year has shown signs of renewed growth and strength. Market values of all properties increased approximately \$1.25 billion from 1993 to 1994. Taxable values on which the "effective tax rate" was calculated increased approximately \$.82 billion during the same period. A modest increase in market values is projected for 1995. The Dallas, Texas, Metropolitan Statistical Area unemployment rate decreased to 5.0% in September 1994 from 5.6% in September 1993 according to the *Texas Labor Market Review* published by the Texas Employment Commission. Total employment increased from 1,544,300 in September 1993 to 1,599,800 in September 1994. (The 1993 total employment figure is revised from the 1,420,500 preliminary number reported in our 1993 report. The September 1994 total employment figure of 1,599,800 is also a preliminary number subject to revision.)

The economic outlook for the Dallas Area appears to be fairly stable with the economy showing signs of gaining strength. The occupancy rate of office buildings has improved in the past year. Taxable values for 1994 increased for the first time in several years and are expected to increase modestly in the next few years. The decline in the unemployment rate from 1993 to 1994 and the increased level of real estate activity are

encouraging signs that the local economy is on the upswing. The Dallas Area is expected to rank high among the nation's counties for new jobs created in the decade of the nineties. The long-term forecast is optimistic and short-term, the economy continues to improve.

The County's financial condition continues to be very stable in spite of the area's recent economic stress. 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 & Poor's Corporation on the County's bond issues.

MAJOR INITIATIVES

FOR THE YEAR

Jail Overcrowding - The County increased its jail capacity in 1994 by 1,936 bunks, making the total capacity 8,612 bunks at year-end. Nine hundred twenty-eight bunks were added to the North Tower and 1,008 bunks were provided through the purchase and renovation of an existing warehouse facility. The State provided approximately \$7.62 million to defray costs incurred in providing the additional jail space. In the latter part of FY 95, the prisoner count actually fell below capacity for the first time in a number of years. This was accomplished by both the opening of new State facilities and the increased capacity of the County jail. Hopefully, the State will continue its efforts and meet its goals to provide housing for all inmates sentenced to its institutions by September 1, 1995. During FY 94, the County received \$40.7 million reimbursement from the State for housing inmates sentenced to State facilities. It appears that, temporarily at least, the jail overcrowding issue has been resolved.

Juvenile Justice Center - The juvenile justice facility financed by the 1991 bond authorization is projected to be completed and ready for occupancy in April 1995. The facility, when completed, will provide 200 detention beds, 54 emergency shelter beds, court rooms for the juvenile courts and office space for support personnel and probation employees. The new facility, built at a cost of approximately \$17 million, provides state-of-the-art design and should greatly enhance the efficiency of the Juvenile Department's operations.

Justices of the Peace and Constables Redistricting - Early in FY 94, the Commissioners Court redrew the precinct boundary lines for Justices of the Peace and Constables within the County. The objective was to create a precinct with a majority Hispanic population. The number of Justice Courts was increased from 12 to 14 serving the eight precincts. Five of the 14 Justices of the Peace and three Constables are elected from precincts where minorities comprise over 50% of the population. The effective date of the new alignment was January 1, 1995. The redistricting was completed early in the fiscal year to allow for election of the new officials in the November 8, 1994, election.

FOR THE FUTURE

Electronic Case Filing - In FY 95, the District Clerk will offer a new service to the legal community. The Clerk's office will be able to electronically accept legal documents for filing, thus eliminating the need for physical delivery of the instruments to be filed. The system is available by subscription to those who desire the service and contains features to enable the District Clerk to automatically transfer filing fees from prearranged escrow accounts established by each participating law firm. Subscription fees are expected to fully compensate the County for the expense of installing and maintaining the system.

Juvenile Department Reorganization and Redirection of Juvenile Justice - The County's Juvenile Department, under the new director, was reorganized and the FY 95 budget contains funding for new and innovative initiatives to curb juvenile crime, to rehabilitate offenders and to detain those who commit serious offenses. The new director has presented plans to increase assessment activities, to geographically decentralize the probation officers, to expand residential treatment activities and to reevaluate present training and outreach efforts. The FY 95 budget was increased by \$1.8 million over FY 94 expenditures and 107 new positions were created. County officials and the community at large recognize the seriousness of the juvenile justice problem and will be working with state officials and the legislature to enact legislation that will allow those in the juvenile justice system more latitude in addressing the very complex issue. Solutions have been elusive and the continued best efforts of all concerned will be required to manage the problem. The new director hired in 1994 resigned to be effective February 28, 1995, and the search has begun to find a replacement.

Statewide Registration and Title System - The new statewide vehicle Registration and Title System (RTS) may be available to the County in FY 95. This major state project began in 1986 as an effort to integrate and streamline, from the State's perspective, the vehicle registration and title process through an interconnected computer system. The results, statewide, should be faster registration and title transfers, standardized reporting by counties and easier accounting for funds collected and registration and title certificate inventories. The State is providing a major portion of the computer equipment to start the program. Once implemented, it appears that a savings of personnel will accrue to the State and that some additional personnel will be required by the County.

Sale of Road Bonds - In FY 95, the County has scheduled another road bond sale from the 1991 bond authorization. The amount of bonds to be sold has not been determined at this date but is expected to be \$35 million to \$55 million. The Public Works Department will determine the funds required to systematically schedule and complete the road improvement projects based upon priorities established by the Commissioners Court. The County continues to receive favorable interest rates on its debt because of its outstanding credit rating.

RISK MANAGEMENT

The 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.

The 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.

The 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 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.

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 (except the District Attorney Special and Forfeiture Funds) and Debt Service Funds (except the Parking Garage Reserve and Contingency Funds) are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Projects 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, 1994, as well as the amount and percentage of increases and decreases in relation to the prior year's revenues:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1993</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$150,501	44.2 %	\$ (2,482)	(1.6)%
Highway license fees	24,508	7.2	633	2.7
Fines and forfeitures	8,305	2.4	1,001	13.7
Investments and rentals	13,311	3.9	(2,690)	(16.8)
Intergovernmental revenues	94,441	27.8	32,513	52.5
Charges for current services	41,577	12.2	1,054	2.6
Other revenues	<u>7,781</u>	<u>2.3</u>	<u>(3,828)</u>	<u>(33.0)</u>
Total	<u>\$340,424</u>	<u>100.0 %</u>	<u>\$26,201</u>	8.3 %

The large increase in intergovernmental revenues is attributable primarily to payments from the State of Texas for the housing of state prisoners by the County. The decrease in investments and rentals is primarily attributable to lower interest rates on investments in 1994.

Assessed valuations of \$92,384,094 for ad valorem taxes represent an increase of 1.4% from the 1993 valuations. The assessed valuations do not include amounts in dispute of \$681,489 in 1994 and \$656,375 in 1993.

Current tax collections for general governmental functions were 97.27% of the tax levy compared to 96.75% for the preceding year. The ratio of total collections (current and delinquent) to the current tax levy was 99.15%, an increase of 1.04% from the preceding year. Allocations of property tax by purpose for 1994 and the preceding two fiscal years are as follows (amounts per hundred dollars of assessed value):

<u>Purpose</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
General Fund	\$.14043	\$.13597	\$.13594
Special Revenue Funds	.00197	.00183	.00186
Debt Service Funds	<u>.06000</u>	<u>.06460</u>	<u>.06460</u>
Total General Governmental Tax Rate	<u>\$.20240</u>	<u>\$.20240</u>	<u>\$.20240</u>

Charges for current services represent a major source of revenues for the County. The County is continuing its efforts to finance services it provides 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, 1994, and the percentage of increases and decreases in relation to the prior year's amounts:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 1993</u>	<u>Percent of Increase (Decrease)</u>
General Government	\$113,194	33.0 %	\$ 6,591	6.2 %
Judicial	4,964	1.5	(289)	(5.5)
Public Safety	106,929	31.2	18,695	21.2
Streets and Highways	7,076	2.1	(1,854)	(20.8)
Health	25,378	7.4	5,929	30.5
Public Welfare	25,759	7.5	6,026	30.5
Debt Service	59,211	17.3	(7,329)	(12.4)
Other Expenditures	101	0.0	(127)	(55.7)
Total	<u>\$342,612</u>	<u>100.0 %</u>	<u>\$27,642</u>	8.8 %

The increase in health expenditures in fiscal year 1994 over 1993 is primarily attributable to the local, state and federal governments' increased efforts to identify, diagnose, treat and assist those stricken with the AIDS virus. Public Safety expenditures grew as a result of the growing inmate population. The previously mentioned economic strain contributes to the increase in welfare expenditures.

Fund equity in the major operating funds was maintained at adequate levels. The General Fund balance of \$50,700 was down \$3,360 from last year, the Debt Service Funds balance of \$21,787 was up \$938 from the preceding year and the Special Revenue Funds balance of \$36,115 was down \$154 from last year.

General Fund Equity - The fund equity of the General Fund decreased 6.2% in 1994. The major reason for the decrease in fund equity is the increase in public safety expenditures. The fund balance is the equivalent of 1.8 months of expenditures. This fund balance continues to demonstrate sound financial management and keeps the County on a solid foundation for future operations.

Component Unit - The County's discretely presented component unit is the District. In the fiscal year ended September 30, 1994, the District received 40% of its support from ad valorem taxes compared to 44% for the preceding year. While maintaining adequate reserve funds, the District was able to decrease the tax rate to \$0.19959 per hundred dollars assessed valuation, a decrease of 1.5%, on the 1993 tax roll. Approximately 97.5% of the ad valorem taxes received is used to support the operations of the District. The remaining 2.5% 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 \$222,821 for the year ended September 30, 1994. Operating expenses for the fiscal year were \$364,278.

The District's long-term debt at September 30, 1994, is \$42,546, of which \$4,774 is due within one year.

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

Debt Administration - At September 30, 1994, the County had unlimited tax and limited tax general obligation bonds outstanding in the amount of \$359,200. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution amount to \$167,459 and bonds issued under Article 722 of Vernon's Civil Statutes amount to \$191,741. The debt limits for the two authorizations are \$18,375,666 (25% of real property assessed valuation) and \$4,619,205 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$18,218,364 and \$4,439,094, respectively.

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

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

The County Treasurer, by policy, is the designated Investment Officer for the County. Interest earnings deposited for the County in all funds for 1994 totaled \$8,635 and were equal to revenues generated by 0.95 cents on the 1993 current tax rate.

During fiscal year 1994, the District invested a majority of 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, U.S. Government Agencies notes, collateralized certificates of deposit and repurchase agreements. The District also invested in U.S. Treasury and Agency securities.

The investments at September 30, 1994, for all County funds and the component unit consisted of the following:

U.S. Government Securities	\$163,369	45.6 %
Commercial Paper	9,251	2.6
Repurchase Agreements	73,328	20.5
TexPool	<u>111,884</u>	<u>31.3</u>
Total	<u>\$357,832</u>	<u>100.0 %</u>

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

OTHER INFORMATION

Independent Audit - V.T.C.A. Local Government Code Paragraph 115.045 requires an annual audit by a "disinterested, competent, experienced public accountant or Certified Public Accountant." Dallas County has complied with this requirement. Deloitte & Touche LLP, Certified Public Accountants, have concluded their audit of the financial statements of Dallas County for the year ended September 30, 1994. The independent auditor's report on the general purpose financial statements and combining and individual fund and account group financial statements and schedules is included in the financial section of this report.

Awards - The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to Dallas County for its comprehensive annual financial report for the fiscal year ended September 30, 1993. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last 13 consecutive years (fiscal years ended 1981 through 1993). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The County received the GFOA's Award for Distinguished Budget Presentation for its annual budget for the fiscal year beginning October 1, 1993. In order to receive this Distinguished Budget Presentation award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

ACKNOWLEDGMENTS

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

Respectfully submitted,



Joe Jack Mills
County Auditor

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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, 1993

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



President

Executive Director

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INDEPENDENT AUDITORS' REPORT

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, 1994, 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 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, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Dallas County, Texas, at September 30, 1994, and the results of its operations and the cash flows of its proprietary and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

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

The statistical information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and accordingly, we express no opinion on it.

As discussed in Note 1 to the general purpose financial statements, the County implemented GASB Statement No. 14, "The Financial Reporting Entity," in conformity with generally accepted accounting principles. As a result, the financial statements reflect a change in presentation from blended component units of the Dallas County Hospital District to a discretely presented component unit and of the Dallas County Hospital District pension plans to disclosure in the notes to general purpose financial statements.

Deloitte & Touche LLP

January 31, 1995

COMBINED FINANCIAL STATEMENTS
("LIFTABLE" GENERAL PURPOSE FINANCIAL STATEMENTS)

DALLAS COUNTY, TEXAS
 COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNIT

SEPTEMBER 30, 1994
 (in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
ASSETS AND OTHER DEBTS					
ASSETS:					
Cash and investments	\$ 55,231	\$ 36,047	\$ 21,541	\$ 62,071	\$ 2,351
Deferred compensation investment	-	-	-	-	-
Receivables (net of allowances for uncollectibles of \$65,483 for primary government and \$239,309 for component unit):					
Taxes	106,553	1,502	45,584	-	-
Accounts	2,267	2,033	6	-	-
Accrued interest	790	-	3,433	-	-
Premium and deductions	-	-	-	-	35
Due from other funds	2,923	16	112	400	-
Due from other government units	8,261	3,488	-	898	-
Inventories	237	710	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Grants and other receivables	-	-	-	-	-
Securities held in trust	-	-	-	-	-
Assets limited as to use:					
Cash and cash equivalents	-	-	-	-	-
Property, plant and equipment, net of accumulated depreciation	-	-	-	-	-
OTHER DEBITS:					
Amount available for debt service	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 176,262</u>	<u>\$ 43,796</u>	<u>\$ 70,676</u>	<u>\$ 63,369</u>	<u>\$ 2,386</u>

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

EXHIBIT A-1

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity September 30	
	General	General Long-			1994	1993
	Fixed Assets	Term Debt				
Agency						
\$ 65,585	\$ -	\$ -	\$ 242,826	\$ 93,305	\$ 336,131	\$ 304,246
23,112	-	-	23,112	-	23,112	21,133
-	-	-	153,639	3,674	157,313	155,831
-	-	-	4,306	41,284	45,590	41,221
-	-	-	4,223	-	4,223	2,985
-	-	-	35	-	35	508
56	-	-	3,507	-	3,507	3,981
-	-	-	12,647	-	12,647	15,327
-	-	-	947	8,695	9,642	13,001
-	-	-	-	3,811	3,811	3,987
-	-	-	-	860	860	1,240
4,520	-	-	4,520	-	4,520	4,177
-	-	-	-	50,895	50,895	39,679
-	423,072	-	423,072	181,201	604,273	573,981
-	-	21,787	21,787	-	21,787	23,624
-	-	365,827	365,827	-	365,827	375,301
<u>\$ 93,273</u>	<u>\$ 423,072</u>	<u>\$ 387,614</u>	<u>\$ 1,260,448</u>	<u>\$ 383,725</u>	<u>\$ 1,644,173</u>	<u>\$ 1,580,222</u>

(Continued)

DALLAS COUNTY, TEXAS
 COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNIT--CONTINUED

SEPTEMBER 30, 1994
 (in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>
LIABILITIES, EQUITY AND OTHER CREDITS					
LIABILITIES					
Accounts payable	\$ 14,232	\$ 2,067	\$ -	\$ 1,697	\$ -
Other current liabilities	-	-	-	-	-
Compensated absences	142	-	-	-	-
Fee office accounts payable	-	-	-	-	-
Accrued liabilities	-	-	-	-	93
Accrued interest payable	-	-	-	-	-
Due to other funds	145	2,118	1	1,204	-
Due to other governmental units	101	146	-	-	-
Deferred revenue	110,942	3,350	48,888	-	-
Current maturities of long-term debt	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-
Liability for future benefits	-	-	-	-	3,543
Deferred compensation benefits	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>125,562</u>	<u>7,681</u>	<u>48,889</u>	<u>2,901</u>	<u>3,636</u>
EQUITY AND OTHER CREDITS:					
Investments in general fixed assets	-	-	-	-	-
Retained earnings:					
Reserved for named activities by donors	-	-	-	-	-
Unreserved	-	-	-	-	(1,250)
Fund balances:					
Reserved for encumbrances	9,550	3,057	-	19,739	-
Reserved for inventory of supplies	-	710	-	-	-
Reserved for payroll, escrow and change funds	74	2	-	-	-
Reserved for debt service	236	-	21,547	-	-
Unreserved:					
Designated for litigation	3,100	-	-	-	-
Designated for subsequent budget periods	9,847	150	240	-	-
Undesignated	<u>27,893</u>	<u>32,196</u>	<u>-</u>	<u>40,729</u>	<u>-</u>
TOTAL EQUITY AND OTHER CREDITS	<u>50,700</u>	<u>36,115</u>	<u>21,787</u>	<u>60,468</u>	<u>(1,250)</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$176,262</u>	<u>\$43,796</u>	<u>\$70,676</u>	<u>\$63,369</u>	<u>\$ 2,386</u>

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

EXHIBIT A-1

Fiduciary Fund Type	Accounts Groups		Total (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity September 30	
	General	General Long-			1994	1993
	Fixed Assets	Term Debt				
Agency						
\$35,828	\$ -	\$ -	\$ 53,824	\$ 31,948	\$ 85,772	\$ 52,072
-	-	-	-	493	493	405
-	-	-	142	-	142	156
34,294	-	-	34,294	-	34,294	32,245
-	-	28,414	28,507	27,603	56,110	31,950
-	-	-	-	1,003	1,003	1,102
39	-	-	3,507	-	3,507	3,981
-	-	-	247	-	247	247
-	-	-	163,180	-	163,180	161,751
-	-	-	-	4,774	4,774	4,042
-	-	359,200	359,200	9,053	368,253	399,951
-	-	-	-	28,606	28,606	30,045
-	-	-	-	113	113	1,295
-	-	-	-	7,988	7,988	8,548
-	-	-	3,543	-	3,543	3,338
<u>23,112</u>	<u>-</u>	<u>-</u>	<u>23,112</u>	<u>-</u>	<u>23,112</u>	<u>21,133</u>
<u>93,273</u>	<u>-</u>	<u>387,614</u>	<u>669,556</u>	<u>111,581</u>	<u>781,137</u>	<u>752,261</u>
-	423,072	-	423,072	-	423,072	394,401
-	-	-	-	2,780	2,780	3,929
-	-	-	(1,250)	269,364	268,114	238,127
-	-	-	32,346	-	32,346	41,200
-	-	-	710	-	710	825
-	-	-	76	-	76	76
-	-	-	21,783	-	21,783	23,504
-	-	-	3,100	-	3,100	3,100
-	-	-	10,237	-	10,237	11,683
-	-	-	<u>100,818</u>	<u>-</u>	<u>100,818</u>	<u>111,116</u>
-	<u>423,072</u>	<u>-</u>	<u>590,892</u>	<u>272,144</u>	<u>863,036</u>	<u>827,961</u>
<u>\$93,273</u>	<u>\$423,072</u>	<u>\$387,614</u>	<u>\$1,260,448</u>	<u>\$383,725</u>	<u>\$1,644,173</u>	<u>\$1,580,222</u>

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DALLAS COUNTY, TEXAS

EXHIBIT A-2

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPESFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	September 30	
					1994	1993
REVENUES:						
Taxes	\$101,070	\$ 1,446	\$47,985	\$ -	\$150,501	\$ 152,983
Highway license fees	-	24,508	-	-	24,508	23,875
Licenses and permits	333	-	-	-	333	284
Fines and forfeiture	3,048	5,257	-	-	8,305	7,304
Investments and rentals	7,555	1,673	4,083	-	13,311	16,001
Intergovernmental revenues	61,015	33,425	1	-	94,441	61,928
Charges for current services	38,221	3,356	-	-	41,577	40,523
Miscellaneous	5,774	1,674	-	-	7,448	11,325
Total Revenues	217,016	71,339	52,069	-	340,424	314,223
EXPENDITURES:						
Current:						
General government	110,797	2,397	-	-	113,194	106,603
Judicial	-	4,964	-	-	4,964	5,253
Public safety	101,295	5,634	-	-	106,929	88,234
Streets and highways	-	7,076	-	-	7,076	8,930
Health	11,532	13,846	-	-	25,378	19,449
Public welfare	12,445	13,314	-	-	25,759	19,733
Libraries	101	-	-	-	101	228
Capital outlay	-	-	-	26,358	26,358	36,203
Debt service:						
Principal retirement	-	-	39,475	-	39,475	40,245
Interest and fiscal agents fees	-	-	19,736	-	19,736	25,793
Cost of issuance of refunding bonds	-	-	-	-	-	502
Total Expenditures	236,170	47,231	59,211	26,358	368,970	351,173
Excess of Revenues Over (Under) Expenditures	(19,154)	24,108	(7,142)	(26,358)	(28,546)	(36,950)
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of bonds	-	-	-	6,590	6,590	4,000
Proceeds of refunding bonds	-	-	-	-	-	116,542
Payment to refunded bond escrow agent	-	-	-	-	-	(115,851)
Operating transfers in	18,253	2,375	8,080	59	28,767	31,647
Operating transfers out	(2,300)	(26,318)	-	(149)	(28,767)	(31,647)
Other	(159)	(204)	-	-	(363)	(353)
Total Other Financing Sources (Uses)	15,794	(24,147)	8,080	6,500	6,227	4,338
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,360)	(39)	938	(19,858)	(22,319)	(32,612)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	54,060	36,269	20,849	80,326	191,504	224,611
CHANGE IN INVENTORY - PURCHASES METHOD	-	(115)	-	-	(115)	(495)
FUND BALANCES AT END OF FISCAL YEAR	\$ 50,700	\$ 36,115	\$21,787	\$ 60,468	\$169,070	\$ 191,504

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

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, 1994
(in thousands of dollars)

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$100,969	\$101,070	\$ 101
Highway license fees	-	-	-
Licenses and permits	300	333	33
Fines and forfeitures	3,047	3,048	1
Investments and rentals	6,716	7,555	839
Intergovernmental revenues	48,457	61,015	12,558
Charges for current services	40,442	38,221	(2,221)
Miscellaneous	2,812	5,774	2,962
Total revenues	<u>202,743</u>	<u>217,016</u>	<u>14,273</u>
EXPENDITURES:			
Current:			
General government	114,960	110,797	4,163
Judicial	-	-	-
Public safety	107,828	101,295	6,533
Streets and highways	-	-	-
Health	11,910	11,532	378
Public welfare	13,712	12,445	1,267
Libraries	117	101	16
Debt service:			
Principal retirement	-	-	-
Interest and fiscal agents fees	-	-	-
Total expenditures	<u>248,527</u>	<u>236,170</u>	<u>12,357</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45,784)</u>	<u>(19,154)</u>	<u>26,630</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	19,725	18,253	(1,472)
Operating transfers out	(2,319)	(2,300)	19
Other	-	(159)	(159)
Total other financing sources (uses)	<u>17,406</u>	<u>15,794</u>	<u>(1,612)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(28,378)</u>	<u>(3,360)</u>	<u>25,018</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	54,060	54,060	-
CHANGE IN INVENTORY - PURCHASES METHOD	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 25,682</u>	<u>\$ 50,700</u>	<u>\$25,018</u>

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

Special Revenue Funds			Debt Service Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 1,467	\$ 1,446	\$ (21)	\$47,942	\$47,985	\$ 43	\$150,378	\$150,501	\$ 123
23,860	24,508	648	-	-	-	23,860	24,508	648
-	-	-	-	-	-	300	333	33
4,500	5,257	757	-	-	-	7,547	8,305	758
1,593	1,673	80	3,534	4,083	549	11,843	13,311	1,468
42,161	33,425	(8,736)	1	1	-	90,619	94,441	3,822
2,996	3,356	360	-	-	-	43,438	41,577	(1,861)
2,047	1,674	(373)	-	-	-	4,859	7,448	2,589
<u>78,624</u>	<u>71,339</u>	<u>(7,285)</u>	<u>51,477</u>	<u>52,069</u>	<u>592</u>	<u>332,844</u>	<u>340,424</u>	<u>7,580</u>
3,793	2,397	1,396	-	-	-	118,753	113,194	5,559
5,994	4,964	1,030	-	-	-	5,994	4,964	1,030
6,564	5,634	930	-	-	-	114,392	106,929	7,463
10,953	7,076	3,877	-	-	-	10,953	7,076	3,877
19,273	13,846	5,427	-	-	-	31,183	25,378	5,805
15,511	13,314	2,197	-	-	-	29,223	25,759	3,464
-	-	-	-	-	-	117	101	16
-	-	-	39,475	39,475	-	39,475	39,475	-
-	-	-	19,820	19,736	84	19,820	19,736	84
<u>62,088</u>	<u>47,231</u>	<u>14,857</u>	<u>59,295</u>	<u>59,211</u>	<u>84</u>	<u>369,910</u>	<u>342,612</u>	<u>27,298</u>
<u>16,536</u>	<u>24,108</u>	<u>7,572</u>	<u>(7,818)</u>	<u>(7,142)</u>	<u>676</u>	<u>(37,066)</u>	<u>(2,188)</u>	<u>34,878</u>
2,463	2,375	(88)	8,080	8,080	-	30,268	28,708	(1,560)
(25,487)	(26,318)	(831)	-	-	-	(27,806)	(28,618)	(812)
-	(87)	(87)	-	-	-	-	(246)	(246)
<u>(23,024)</u>	<u>(24,030)</u>	<u>(1,006)</u>	<u>8,080</u>	<u>8,080</u>	<u>-</u>	<u>2,462</u>	<u>(156)</u>	<u>(2,618)</u>
(6,488)	78	6,566	262	938	676	(34,604)	(2,344)	32,260
34,640	34,640	-	20,849	20,849	-	109,549	109,549	-
-	(115)	(115)	-	-	-	-	(115)	(115)
<u>\$ 28,152</u>	<u>\$ 34,603</u>	<u>\$ 6,451</u>	<u>\$21,111</u>	<u>\$21,787</u>	<u>\$676</u>	<u>\$ 74,945</u>	<u>\$107,090</u>	<u>\$32,145</u>

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COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS--CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

RECONCILIATION OF SPECIAL REVENUE FUNDS - BUDGET AND ACTUAL - TO ENTITY BALANCE (EXHIBIT A-2)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - EXHIBIT A-2	\$ 24,108
OTHER FINANCING SOURCES (USES)	
Exhibit A-3	(24,030)
Exhibit C-3:	
District Attorney - Special	26
District Attorney - Forfeiture	(15)
District Attorney - Unadjudicated Forfeitures	(7)
District Attorney - Forfeiture - FN	(96)
District Attorney - Forfeiture - OL	(36)
District Attorney - Forfeiture - MF	7
District Attorney - Escrow - Auto Theft	<u>4</u>
Total other financing sources (uses) - Exhibit A-2	<u>(24,147)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES - EXHIBIT A-2	(39)
FUND BALANCES AT BEGINNING OF FISCAL YEAR:	
Exhibit A-3	34,640
District Attorney - Special	102
District Attorney - Forfeiture	69
District Attorney - Forfeiture - FN	484
District Attorney - Forfeiture - OL	760
District Attorney - Forfeiture - MF	193
District Attorney - Unadjudicated Forfeitures	<u>21</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR - EXHIBIT A-2	36,269
CHANGE IN INVENTORY - PURCHASES METHOD	<u>(115)</u>
FUND BALANCES AT END OF FISCAL YEAR - EXHIBIT A-2	<u>\$ 36,115</u>

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

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED
EARNINGS/FUND BALANCES - PROPRIETARY FUND TYPE AND
DISCRETELY PRESENTED COMPONENT UNIT

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Proprietary Fund Type	Component Unit	Total (Memorandum Only)	
			Reporting Entity	
			September 30	
	Internal Service		1994	1993
OPERATING REVENUES:				
Patient service revenue (net of charity, contractual allowances and provisions for uncollectible accounts of \$229,210 in 1994 and \$264,922 in 1993)	\$ -	\$206,677	\$ 206,677	\$ 172,703
Premiums and reimbursements	10,903	-	10,903	10,433
Other operating revenue	<u>-</u>	<u>16,144</u>	<u>16,144</u>	<u>18,077</u>
Total operating revenues	<u>10,903</u>	<u>222,821</u>	<u>233,724</u>	<u>201,213</u>
OPERATING EXPENSES:				
Salaries and wages	-	202,606	202,606	181,146
Supplies and other	-	142,306	142,306	126,858
Depreciation and amortization	-	19,366	19,366	18,664
Benefit payments	9,108	-	9,108	9,882
Administration	<u>1,233</u>	<u>-</u>	<u>1,233</u>	<u>1,076</u>
Total operating expenses	<u>10,341</u>	<u>364,278</u>	<u>374,619</u>	<u>337,626</u>
OPERATING INCOME (LOSS)	562	(141,457)	(140,895)	(136,413)
NONOPERATING REVENUES (EXPENSES):				
Ad valorem tax support	-	153,831	153,831	156,487
Interest expense	-	(1,984)	(1,984)	(4,071)
Interest income and other	62	5,573	5,635	4,841
Loss on defeasance of bonds	<u>-</u>	<u>(991)</u>	<u>(991)</u>	<u>(3,743)</u>
NET INCOME (LOSS)	<u>624</u>	<u>14,972</u>	<u>15,596</u>	<u>17,101</u>

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

(Continued)

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED
EARNINGS/FUND BALANCES - PROPRIETARY FUND TYPE AND
DISCRETELY PRESENTED COMPONENT UNIT - CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Proprietary Fund Type	Component Unit	Total (Memorandum Only) Reporting Entity	
			September 30 1994	1993
OTHER FUND BALANCE CHANGES:				
Donated assets and other	\$ -	\$ 146	\$ 146	\$ 4,024
Designated for future indigent care	-	14,245	14,245	20,582
Restricted funds activities:				
Contributions and investment income	-	2,355	2,355	2,995
Expenditures	-	(2,863)	(2,863)	(1,931)
Net restricted funds activities	-	(508)	(508)	1,064
Total other fund balance changes	-	13,883	13,883	25,670
RETAINED EARNINGS/FUND BALANCES AT BEGINNING OF FISCAL YEAR	(1,874)	243,289	241,415	198,644
RETAINED EARNINGS/FUND BALANCES AT END OF FISCAL YEAR	<u>\$ (1,250)</u>	<u>\$ 272,144</u>	<u>\$ 270,894</u>	<u>\$ 241,415</u>

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

COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
AND DISCRETELY PRESENTED COMPONENT UNIT

FISCAL YEAR ENDED SEPTEMBER 30, 1994

(in thousands of dollars)

	Proprietary Fund Type		Totals	
			(Memorandum Only)	
	Internal Service	Component Unit	Reporting Entity September 30	
			1994	1993
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from patients	\$ -	\$ 202,486	\$ 202,486	\$ 172,703
Cash received from participants	11,268	-	11,268	10,460
Cash payments to suppliers for goods and services	-	(113,732)	(113,732)	(123,753)
Cash payments to employees for services	-	(202,606)	(202,606)	(181,146)
Cash payments for benefit claims	(8,903)	-	(8,903)	(8,458)
Cash payments for administrative fees	(1,247)	-	(1,247)	(1,013)
Other operating revenues	107	16,144	16,251	15,054
	<u>1,225</u>	<u>(97,708)</u>	<u>(96,483)</u>	<u>(116,153)</u>
Net cash provided (used) in operating activities				
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Ad valorem tax support	-	153,278	153,278	156,602
	<u>-</u>	<u>153,278</u>	<u>153,278</u>	<u>156,602</u>
Net cash provided by noncapital financing activities				
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Transfers from temporarily restricted-disproportional share	-	1,000	1,000	41,770
Interest paid on bonds and equipment contracts	-	(2,713)	(2,713)	(5,345)
Purchase of property, plant and equipment	-	(20,701)	(20,701)	(21,281)
Repayment of long-term debt and capital lease obligations	-	(30,421)	(30,421)	(7,828)
Payment out of debt service reserves	-	(169)	(169)	2,937
Issuance of long-term debt	-	26,106	26,106	14,587
Payment to bond escrow agent for defeasance of bonds	-	-	-	(47,902)
Use of program funds for property, plant and equipment	-	-	-	1,771
Net cash used for capital and related financing activities	<u>-</u>	<u>(26,898)</u>	<u>(26,898)</u>	<u>(21,291)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investment securities	-	(34,732)	(34,732)	-
Interest and dividends on investments	62	5,373	5,435	5,337
	<u>62</u>	<u>(29,359)</u>	<u>(29,297)</u>	<u>5,337</u>
Net cash provided (used) in investing activities				
Net increase (decrease) in cash and cash equivalents	1,287	(687)	600	24,495
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,064</u>	<u>59,260</u>	<u>60,324</u>	<u>35,829</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,351</u>	<u>\$ 58,573</u>	<u>\$ 60,924</u>	<u>\$ 60,324</u>

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

(Continued)

COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
AND DISCRETELY PRESENTED COMPONENT UNIT--CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Proprietary Fund Types	Component Unit	Totals (Memorandum Only)	
			Reporting Entity	
	Internal Service		September 30	
			1994	1993
RECONCILIATION OF OPERATING INCOME (LOSS)				
TO NET CASH PROVIDED (USED) BY				
OPERATING ACTIVITIES:				
Operating income (loss)	\$ 562	\$ (141,457)	\$ (140,895)	\$ (136,413)
Adjustments to reconcile operating income (loss) to				
net cash provided (used) by operating activities:				
Depreciation	-	19,366	19,366	18,664
Loss on disposal of assets	-	204	204	-
Changes in operating assets and liabilities:				
(Decrease) increase in other current liabilities	-	88	88	(247)
Increase in other long-term liabilities	-	(560)	(560)	1,291
(Increase) decrease in accounts receivable	473	(4,191)	(3,718)	(2,253)
(Increase) decrease in other assets	-	-	-	-
(Increase) in supplies and other assets	-	3,238	3,238	(1,188)
Decrease (increase) in due from restricted fund	-	909	909	(744)
Increase (decrease) in due to third-party reimbursement programs	-	7,225	7,225	(1,327)
Increase in accounts payable and accrued expenses	190	15,351	15,541	6,064
Other	-	2,119	2,119	-
	<u>\$ 1,225</u>	<u>\$ (97,708)</u>	<u>\$ (96,483)</u>	<u>\$ (116,153)</u>
Net cash provided (used) by operating activities				
SUPPLEMENTAL DISCLOSURES OF ACTIVITIES				
THAT AFFECT ASSETS OR LIABILITIES:				
Donated assets of \$146 and \$4,024 were received in				
1994 and 1993, respectively.				
The District incurred obligations of \$344 in 1994,				
pursuant to capital leasing agreements.				
RECONCILIATION OF CASH, INVESTMENTS AND				
CASH EQUIVALENTS FOR COMPONENT UNIT:				
Cash and cash equivalents, Exhibit A-5		\$ 58,573		
Investments		34,732		
Cash, investments and cash equivalents not				
available for operations:				
Restricted assets		50,895		
Parkland Foundation		<u>3,811</u>		
TOTAL CASH, INVESTMENTS AND CASH				
EQUIVALENTS				
		<u>\$ 148,011</u>		

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994

(in thousands of dollars)

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

I. General Statement

Primary Government--Dallas County (the "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.

Component Unit--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 comprises Parkland Memorial Hospital (the "Hospital"), Community Oriented Primary Care ("COPC") and the Parkland Foundation (the "Foundation"). The operating hospital has approximately 900 beds and 132 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, COPC operates clinics in the community and on the hospital campus.

II. 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 June 30, 1994, and subsequent pronouncements of GASB. The following represent the more significant accounting and reporting policies and practices used by the County:

- a. Reporting Entity -- In defining the reporting entity of the County for financial reporting purposes, the County conforms with the criteria of GASB Statement No. 14, "The Financial Reporting Entity," which was implemented during 1994. This report includes the financial statements of the County's primary government and its component unit in accordance with generally accepted accounting principles (GAAP).

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

Discretely Presented Component Unit - The component unit column in the combined financial statements presents the financial data of the District. It is reported in a separate column to emphasize that it is legally separate from the County. The Commissioners Court of the County appoints the seven-member board of managers, approves the budget and sets the tax rate for the District; however, the District operates under different statutory and constitutional authority. The District also has a separate constitutional tax limitation; the independent power of eminent domain; and the individual right of ownership of property. Complete financial statements for the District may be obtained from:

Office of the Controller
Parkland Memorial Hospital
5201 Harry Hines Boulevard
Dallas, Texas 75235

Related Organizations--The Commissioners Court appoints all or part of the boards of Mental Health and Mental Retardation, the Private Industry Council, the Youth Services Advisory Board, the Literature Review Committee and various levee districts. The County's accountability for these organizations does not extend beyond the board appointment function. Therefore, these organizations are not included in the County's financial statements.

- b. Basis of Presentation-- 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 three generic fund types and two account groups:
1. Governmental Fund Types 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:
 - i) 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,

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, public welfare, health services and capital acquisition.

- ii) 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.
 - iii) Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. 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 nonbudgeted 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.
 - iv) 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.
2. Proprietary Fund Types 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 County's only Proprietary Fund is the Internal Service Fund 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

3. Fiduciary Fund Types 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. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. All the County's fiduciary funds are agency funds.
4. Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. 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. The following are the County's account groups:
 - i) General Fixed Assets Account Group--Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, are not included in the General Fixed Assets Account Group. The title to right-of-way purchased by the County for the State of Texas in connection with its highway construction program is retained by the State. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair values on the date donated.
 - ii) General Long-Term Debt Account Group--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 long-term liabilities from court judgments.
- c. Discretely Presented Component Unit-- The resources of the District are classified as either general or restricted funds. General funds include resources that the Board of Managers may use for the operations of the District. Restricted funds include amounts held by the Foundation and amounts to be used for future indigent care from disproportionate share funding received by the District. The District uses the accrual method of accounting, and revenue is recognized in the accounting period when services are rendered.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

- d. 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 Fund is 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 its activity is on its balance sheet. Its 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:

1. 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, 1994, and became due October 1, 1994, have been assessed to finance the budget of the fiscal year beginning October 1, 1994, and accordingly, have been reflected as deferred revenue and taxes receivable in the combined financial statements at September 30, 1994.
2. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include 1) principal and interest on general long-term debt is recognized when due; 2) expenditures for insurance and similar services are accounted for as expenditures in the period of acquisition; and (3) 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

The Proprietary Fund is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments which are not received or paid until the subsequent year are accrued.

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

- e. 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 Projects Funds.

Appropriated budgets are approved and employed as a management control device during the year for the General Fund, all Special Revenue Funds except the District Attorney Special and Forfeiture Funds, the Countywide General Obligation Debt Service Fund, the Parking Garage Revenue Debt Service Fund, and the Community Supervision and Correction Fee Office Fund. The District Attorney Forfeiture Funds are controlled by nonappropriated budgets which are filed with the Commissioners Court. 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 Funds' 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. The Community Supervision and Correction Fee Office Fund is subject to an appropriated budget established by the State of Texas.

- f. 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.
- g. Investments--The investments of the Deferred Compensation Plan (e.g., fixed, growth, income, aggressive growth, stock, etc.) are carried at estimated fair market value. All other investments are stated at cost, which approximates market.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994

(in thousands of dollars)

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

- h. Inventory--Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as an expenditure 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.
- i. 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, ten hours per month from 6 years to 15 years of service, and 13.33 hours per month in excess of 15 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.

The County's permanent, full-time employees accrue sick leave at the rate of eight 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 five to ten years service to 50% for over 50 years of service.

In accordance with the provisions of GASB Statement No. 16, "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. Those amounts expected to be liquidated with expendable available financial resources are recorded as liabilities in the Governmental Funds. The remaining liability is recorded in the General Long-Term Debt Account Group.

- j. 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, 1994, have been included in fund balance designated for subsequent budget period.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

- k. 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.
- l. 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, 1994. The estimated liability is not material to the funds which report the claims as expenditures.
- m. Comparative Total Data - Comparative total data for the prior year have been presented in the accompanying combined financial statements 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.
- n. Reclassifications - Certain amounts reported in the 1993 financial statements have been reclassified to conform with 1994 classifications.
- o. 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 cash flows 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.
- p. Property, Plant and Equipment - Discretely Presented Component Unit--Property, plant and equipment are recorded at cost or, if donated, at 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

accumulated depreciation, with any resulting gain or loss included in other revenue. 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, 1994, are summarized as follows:

Land and improvements	\$ 12,017
Buildings	226,503
Fixtures and equipment	94,270
Equipment under capital lease	<u>2,242</u>
	335,032
Accumulated depreciation	<u>(164,726)</u>
	170,306
Construction in progress	<u>10,895</u>
Property, plant and equipment, net	<u>\$ 181,201</u>

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 for projects financed with operating funds. Capitalized debt issuance 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 1994 was \$2,615, of which \$542 was capitalized.

- q. Restricted Funds-Discretely Presented Component Unit--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, a nonprofit corporation established in 1986, is combined as part of the restricted funds because the District is deemed to have control of the Foundation since 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

SEPTEMBER 30, 1994
(in thousands of dollars)

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

- r. Third-Party Reimbursement Programs--Discretely Presented Component Unit--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 gross charges of 11% and 17%, respectively, in 1994 and 10% and 18%, respectively, in 1993.

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 kidney acquisition, 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.

- s. Vacation and Sick Leave--Discretely Presented Component Unit--Accrued vacation leave and accrued sick leave are recorded as expenses and liabilities as the benefits accrue to the employees.

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 the 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. One copy of the proposed budget must be filed with the County Clerk

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE B--LEGAL COMPLIANCE BUDGETS--Continued

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. The approved budget must be filed with the County Clerk, County Auditor and State Auditor.

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 the General and Special Revenue Funds of the County. All Debt Service Funds' expenditures for principal and interest on long-term debt are considered to be in the operations category. Appropriation transfers may be made between categories or departments only with the approval of the Commissioners Court. Such transfers were made during fiscal year 1994; 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. More comprehensive accounting of activity on the budgetary basis is provided in a separate report which is available for public inspection in the office of the Dallas County Auditor, 500 Elm Street, Room 407, Dallas, Texas 75202-3504.

NOTE C--DEPOSITS, INVESTMENTS AND INVESTMENT POLICIES

I. Primary Government

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 U.S. 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 1994, the County invested in U.S. government securities, commercial paper and security repurchase agreements.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

Deposits--At September 30, 1994, the carrying amount of the County's demand and time deposits was \$32,136. The \$33,321 bank balance was covered by federal depository insurance or collateralized with securities held by the Federal Reserve Bank of Dallas in the name of the County. The deposits consist of cash and cash equivalents of all funds.

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

Investments--The County's the 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 the County, (2) uninsured and unregistered for which the securities are held by the counterparty's trust department or agent in the name of the County, or (3) uninsured and unregistered for which the securities are held by the counterparty or by its trust department or agent but not in the name of the County.

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. government securities	\$ -	\$128,511	\$ -	\$128,511	\$127,388
Commercial papers	-	9,251	-	9,251	9,251
Security repurchase agreements	-	73,328	-	73,328	73,328
	<u>\$ -</u>	<u>\$211,090</u>	<u>\$ -</u>	\$211,090	\$209,967
Investment in deferred compensation funds				<u>23,112</u>	<u>23,112</u>
				<u>\$234,202</u>	<u>\$233,079</u>

II. Discretely Presented Component Unit

During fiscal year 1994, the District invested a majority of 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 managed by the Texas Treasury Safekeeping Trust Company. TexPool's portfolio normally consists of U.S. Treasury bills and notes, collateralized certificates of deposit and security repurchase agreements. In addition, the District expanded its investment policy to include direct purchases of U.S. Treasury and Agency securities.

Deposits - At September 30, the carrying amount of the District's demand and time deposits was \$1,269. The \$4,687 bank balance was fully collateralized by securities held by the District's agent in the name of the District.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

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

Investments - The District's investments are categorized in the same manner as that described above for the Primary Government.

	Category			Carrying Amount	Market Value
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. government securities	<u>\$34,858</u>	<u>-</u>	<u>-</u>	\$ 34,858	\$ 35,238
TexPool				<u>111,884</u>	<u>111,884</u>
				<u>\$146,742</u>	<u>\$147,122</u>

NOTE D--PROPERTY TAXES

I. Primary Government

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, the Community College District, the School Equalization Fund, the City of Cockrell Hill, the City of Duncanville, the Duncanville Independent School District and the County Education District of the Duncanville Independent School District. The County and the District are the only entities controlled by the Commissioners Court; the County acts only as an intermediary in the collection and distribution of property taxes to the other entities.

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/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 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. No tax levy has been required for the Permanent Improvement Fund in the last four years.

The County is authorized by the tax laws of the State of Texas to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services 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 and the payment of principal and interest on limited tax long-term debt for the year ended September 30, 1994, was \$0.17847 per \$100; therefore, the County had a tax margin of \$0.62153 per \$100 and could have raised up to \$472,892 of additional taxes from the net assessed valuation of \$76,085,127 before reaching the limit.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE D--PROPERTY TAXES--Continued

Property taxes receivable at September 30, 1994, are reported net of an allowance for uncollectible taxes of \$35,015.

II. Discrete Component Unit

The District received approximately 40% in 1994 of its total revenues from ad valorem taxes. These funds were used as follows:

	<u>1994</u>
Percentage used to support operations	39%
Percentage used for debt service on General Obligation bonds	1

Current taxes are received beginning in October of each year and become delinquent after January 31. Ad valorem tax revenue is recognized ratably over the fiscal year for which taxes are assessed.

NOTE E--ASSETS LIMITED AS TO USE AND RESTRICTED-DISPROPORTIONATE SHARE
(DISCRETELY PRESENTED COMPONENT UNIT)

Under Bond Indenture--Assets limited as to use under bond indenture represent those assets (cash and certificates of deposit) which are encumbered by covenants in the revenue and general obligation bond indentures. The use of these funds is restricted to the payment of obligations arising from the bond issues, including costs of construction.

Disproportionate Share--The Disproportionate Share III ("Dispro III") program was created in fiscal year 1992 by the State of Texas to create additional federal matching funds. These funds were distributed to selected hospitals that provide a large amount of services to low-income and uninsured patients. For the period February 1992 through September 1993, the District had received approximately \$68,150 from this program. In 1994, the District used the remaining funds of \$19,070 to benefit the indigent.

The 1994 New Disproportionate Share ("New Dispro-SFY94") program was created in fiscal year 1993 by the State of Texas to create additional federal matching funds. During the period September 1993 to August 1994, the District received approximately \$41,919 from this program. According to the guidelines for the use of New Dispro-SFY94 funds, the District may plan to use the funds to benefit the indigent in either the immediate or future periods. The District has used \$12,938 and allocated the remaining funds to future periods.

The 1995 Disproportionate Share program was created in fiscal year 1994 by the State of Texas. During the period September 1994 to August 1995, the District will receive approximately \$42,000 from this program. The District has delayed the allocation of the funds to future periods.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE E--ASSETS LIMITED AS TO USE AND RESTRICTED-DISPROPORTIONATE SHARE
(DISCRETELY PRESENTED COMPONENT UNIT)--Continued

Other--Other assets limited as to use include funds designated by the Board of Managers to fund the District's self-insurance program.

	<u>1994</u>
Under bond indenture:	
Construction program funds	\$ 480
Debt service reserves	7,572
Disproportionate share	36,560
Other	<u>6,283</u>
Total assets limited as to use	50,895
Less current portion	<u>(40,285)</u>
Net of current portion	<u><u>\$ 10,610</u></u>

NOTE F--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, 1993	\$27,570	\$306,763	\$ 1,525	\$ 58,543	\$394,401
Additions	2,407	23,051	4	3,816	29,278
Deletions	<u>-</u>	<u>(25)</u>	<u>(1)</u>	<u>(581)</u>	<u>(607)</u>
Balance, September 30, 1994	<u><u>\$29,977</u></u>	<u><u>\$329,789</u></u>	<u><u>\$ 1,528</u></u>	<u><u>\$ 61,778</u></u>	<u><u>\$423,072</u></u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--LONG-TERM DEBT

I. Primary Government

The long-term debt of the County consists of the following at September 30, 1994:

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	5.50 %	1968	2003	\$ 1,425
Road and Bridge Refunding Bonds, Series 1985A:				
Current Interest Bonds	7.75-9.25	1986	1995	8,095
Capital Appreciation Bonds	8.90-9.25	1986	2005	16,576
Permanent Improvement Refunding Bonds, Series 1985B:				
Current Interest Bonds	7.90-9.30	1986	1995	5,550
Capital Appreciation Bonds	8.85-9.10	1986	1998	12,581
Road Bonds, Series 1986A	7.40-8.50	1986	1996	5,360
Permanent Improvement Bonds, Series 1986B	7.50-8.50	1986	1996	1,160
Certificates of Obligation, Series 1986	4.90	1986	1995	865
Road Bonds, Series 1987A	8.25	1987	1997	2,460
Permanent Improvement Bonds, Series 1987B	6.00-8.00	1987	2007	12,210
Road Bonds, Series 1988A	6.90-8.75	1988	1998	10,920
Permanent Improvement Bonds, Series 1988B	7.00-8.875	1988	1998	10,480
Permanent Improvement Bonds, Series 1988C	Floating	1988	2008	24,500
Certificates of Obligation, Series 1990	6.30-8.30	1990	1997	1,435
Road Refunding Bonds Series 1991A:				
Current Interest Bonds	5.00-6.50	1991	2004	5,515
Capital Appreciation Bonds	6.60	1991	2002	1,550
Permanent Improvement Refunding Bonds, Series 1991B	5.00-6.60	1991	2006	16,715
Certificates of Obligation, Series 1991	4.70-5.85	1991	1996	1,710
Road and Refunding Bonds, Series 1992:				
Current Interest Bonds	5.625-7.625	1992	2012	48,835
Capital Appreciation Bonds	6.10	1992	1998	2,444
Permanent Improvement and Refunding Bonds, Series 1992A	5.625-7.625	1992	2012	45,810
Road Refunding Bonds, Series 1993A:				
Current Interest Bonds	2.40-5.25	1993	2009	53,890
Capital Appreciation Bonds	5.55-5.75	1993	2007	9,124
Permanent Improvement Refunding Bonds Series 1993B	2.40-5.30	1993	2009	50,125
Certificates of Obligation, Series 1993C	2.60-4.25	1993	1998	3,275
Certificates of Obligation, Series 1994	4.00-6.00	1994	2001	6,590
Total general obligation debt (bonded debt)				<u>\$359,200</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--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 \$25,162 and will be payable serially with the total maturity amount of \$63,936.

Arbitrage Rebate Liabilities--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 \$9 at September 30, 1994.

Changes in Long-Term Debt--A summary of long-term debt transactions for the year ended September 30, 1994, follows:

	<u>Primary Government</u>	
	General	Other
	Obligation	Long-Term
	<u>Bonds</u>	<u>Obligations</u>
Principal balance, October 1, 1994	\$ 388,898	\$ 10,027
Amounts issued or incurred in fiscal 1994	6,590	21,825
Appreciation on capital appreciation bonds	3,187	
Amounts retired in fiscal year	<u>(39,475)</u>	<u>(3,438)</u>
Principal balance, September 30, 1994	<u>\$ 359,200</u>	<u>\$ 28,414</u>

Bonds Authorized but Unissued--At September 30, 1994, the County has authorized but unissued Permanent Improvement and Open Space Bonds of \$1,950 and Road Bonds of \$143,890.

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 \$77,510 at September 30, 1994.

On March 14, 1991, the County issued \$26,175 in General Obligation Bonds with interest rates ranging from 5.0% to 6.6% to advance refund \$24,985 of outstanding 1985 series bonds with interest rates ranging from 5.7% to 9.30%. 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 fiscal year 1991 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

refunded. As a result, this portion of the 1985 Series bonds is considered to 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 \$24,810 at September 30, 1994.

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.

On March 24, 1992, the County sold \$33,520 in General Obligation Bonds with interest rates ranging from 5.85% to 7.625% to advance refund \$33,190 of outstanding Road Bonds, Series 1986A; Road Bonds, Series 1988A; Permanent Improvement Bonds, Series 1986B; and Permanent Improvement Bonds, Series 1988B. The net proceeds of \$34,560 (after payment of underwriting fees and other issuance costs plus additional receipts of \$162 for accrued interest and \$1,118 for premium on capital appreciation bonds) plus \$1,258 from the Debt Service Fund were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds which were refunded. As a result, this bonded debt is considered to be defeased, and the liability for the 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 \$32,915 at September 30, 1994.

The County advance refunded the bond issues identified in the preceding paragraph to reduce its total future debt service payments by \$1,017 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,210.

On May 20, 1993, the County sold \$110,340 in General Obligation Bonds with interest rates ranging from 2.6% to 5.3% to advance refund \$104,490 of outstanding Road Bonds, Series 1986A; Road Bonds, Series 1987A; Road Bonds, Series 1988A; Road Refunding Bonds, Series 1985A; Permanent Improvement Bonds, Series 1986B; Permanent Improvement Bonds, Series 1987B; Permanent Improvement Bonds, Series 1988B; Permanent Improvement Refunding Bonds, Series 1991B; and Certificates of Obligation, Series 1990. The net proceeds of \$116,327 (after payment of underwriting fees and other issuance costs plus additional receipts of \$475 for accrued interest and \$7,090 for premium on capital appreciation bonds) were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the bonds which were refunded. As a result, this bonded debt is considered to be defeased, and the liability for the 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 \$104,490 at September 30, 1994.

The County advance refunded the bond issues identified in the preceding paragraph to reduce its total future debt service payments by \$4,324 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$5,091.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

Contractual Maturities--The annual requirements to amortize debt outstanding plus interest payments of approximately \$133,925 as of September 30, 1994, follow. Due to the nature of the obligations for compensated absences and the cumulative arbitrage rebate liability, annual requirements to amortize such obligations 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>General Obligation Debt</u>
1995	\$ 56,810
1996	53,535
1997	50,320
1998	46,800
1999	40,961
2000-2004	153,259
2005-2009	79,904
2010-2012	<u>11,536</u>
	493,125
Less applicable interest	<u>(133,925)</u>
Principal due	<u><u>\$ 359,200</u></u>

The Debt Service Funds have \$21,787 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

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

II. Discretely Presented Component Unit

Long-term debt expected to be paid by the District consists of the following at September 30, 1994:

Revenue bonds:		
Series 1986, with interest from 6.8% to 9.75% payable semiannually, principal payable annually from 1993 to 2006		\$ 2,565
Series 1992, with interest from 5.875% to 7.875% payable semiannually, principal payable annually from 1993 to 2012		1,660
Series 1994, with interest from 5% to 5.40% payable semiannually, principal payable annually from 1995 to 2006		26,106
General obligation bonds:		
Series 1993, with interest from 3% to 4.2% payable semiannually, principal payable annually from 1994 to 1998		11,813
Other		<u>402</u>
Total component unit long-term debt		42,546
Less current maturities		<u>(4,774)</u>
		<u>\$ 37,772</u>

Gross revenues (excluding ad valorem taxes) are pledged as collateral on all revenue bond series debt.

Changes in Long-Term Debt--A summary of long-term debt transactions for the year ended September 30, 1994, follows:

	Revenue Bonds	General Obligation Bonds	Obligations Under Capital Leases	Notes Payable
Principal balance, October 1, 1993	\$ 30,610	\$ 14,498	\$ 1,295	\$ 32
Amounts issued or incurred in fiscal 1994	26,106	(2,685)	-	44
Amounts retired in fiscal 1994	<u>(26,385)</u>	<u>-</u>	<u>(969)</u>	<u>-</u>
Principal balance, September 30, 1994	\$ 30,331	\$ 11,813	\$ 326	\$ 76
Comprised of:				
Amounts due in one year	1,725	2,765	213	71
Amounts due after one year	<u>28,606</u>	<u>9,048</u>	<u>113</u>	<u>5</u>
	<u>\$ 30,331</u>	<u>\$ 11,813</u>	<u>\$ 326</u>	<u>\$ 76</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

Component Unit Advance Refundings--In March 1994, proceeds of the Revenue Bonds Series 1994 were deposited with a trustee sufficient to defease \$20,195 and \$4,860 of the Revenue Bonds Series 1986 and 1992, respectively, with maturities in 1997 through 2006 and 2002 through 2012, respectively. The defeasance resulted in the recognition of an accounting loss of \$991 for the year ended September 30, 1994. However, the advance refunding of the Revenue Bonds Series 1986 and 1992 reduced the District's aggregate debt service payments by \$2,944 over the aforementioned period and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$1,251.

Certain proceeds of the General Obligation Bonds Series 1993 were deposited with a trustee sufficient to defease \$12,915 of General Obligation Bonds Series 1985 with maturities in 1999 through 2002. In addition, the District deposited other funds with the trustee to defease the remaining portion of the General Obligation Bonds, Series 1985 with maturities in 1994 through 1998. At September 30, 1994, there were \$38,100 of these defeased bonds remaining outstanding.

This defeasance resulted in the recognition of an accounting loss of \$3,743 for the year ended September 30, 1993. However, the advance refunding reduced the District's aggregate debt service payments by \$5,157 over the next nine years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$2,204. In addition, the defeasance of the remaining General Obligation Bonds Series 1985 through the deposit of funds reduced the District's debt service payments by \$4,916, reduced the term of the debt outstanding by six years and obtained an economic gain of \$1,364.

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 1982A and 1984) when due or callable. At September 30, 1994, there were \$6,600 of these defeased bonds remaining outstanding.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

Contractual Maturities--The annual requirements to amortize debt outstanding plus interest payments of approximately \$13,167 as of September 30, 1994, follow:

Years ending <u>September 30,</u>	<u>Component Unit</u>		
	<u>General Obligation and Revenue Bond Debt</u>	<u>Obligations Under Capital Leases</u>	<u>Notes Payable</u>
1995	\$ 6,689	\$224	\$76
1996	6,736	78	-
1997	6,697	32	-
1998	6,715	11	-
1999	3,508	-	-
2000-2004	17,731	-	-
2005-2009	<u>7,216</u>	<u>-</u>	<u>-</u>
	55,292	345	76
Less applicable interest	<u>(13,148)</u>	<u>(19)</u>	<u>-</u>
Principal due	<u>\$ 42,144</u>	<u>\$326</u>	<u>\$76</u>

The District is in compliance with all significant limitations and restrictions contained in the various bond indentures.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994

(in thousands of dollars)

NOTE H--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, 1994, were:

<u>Fund Description</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$2,923	\$ 145
Special Revenue Funds:		
Road and Bridge	-	39
Historical Foundation	-	3
Law Library	5	-
Child Support-Special	-	13
Grants Fund	1	2,062
HIV Grant	10	-
Appellate Justice System	-	1
Debt Service Funds		
Countywide General Obligation	112	1
Capital Project Funds:		
Permanent Improvement Bonds, 1977	-	4
Permanent Improvement Bonds, 1988C	-	1,200
Certificates of Obligation, 1990	400	-
Agency Funds:		
Payroll	-	5
Community Supervision and Corrections	15	15
Escrow	-	7
Tax Assessor and Collector	39	-
Juvenile Probation Commission	-	10
State Reports	-	2
Justice of the Peace	2	-
	<u>\$3,507</u>	<u>\$3,507</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE I--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.

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

NOTE J--RETIREMENT COMMITMENTS

I. Primary Government

TCDRS Plan--The County provides pension, disability and death benefits for all of its full-time employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System (the "TCDRS"), one of over 450 plans administered by the TCDRS, an agent multiple-employer public employee retirement system. It is the opinion of the TCDRS management that the plans in the 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 the 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 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 or when benefit increases were adopted was limited by statute to what the actuary determined could be adequately financed by the commitment of the County to contribute the same amount as the employees. The statute specified that the actuary's determination was based on a maximum period for amortizing the unfunded pension benefit obligation of 30 years.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

The plan provisions are adopted by the Commissioners Court within the options available in the state statutes governing the TCDRS. A member can retire at age 60 and above with ten 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 ten years but must leave his accumulated contributions in the plan. If a member withdraws his personal contributions in a lump sum, he is not entitled to any amounts contributed by the employer.

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

Payroll and Contribution Information--The County's total payroll in calendar year 1993 was \$144,137, and the County's contributions were based on a covered payroll of \$139,537. 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	\$9,771
Employer contributions	9,768

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 in earlier years 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 5.40%, is to fund the currently accruing monetary credits, while the remaining portion, 1.60%, is available to amortize any 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.

GASB Statement 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 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB Statement 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, 1993. Because of the money-purchase nature of the plan, the interest rate assumptions, currently 9% and 7% per year with a weighted average of 8%, do not have as much impact on the results as they do for a defined benefit plan. An annual rate of 9% is used for calculating the actuarial liability and normal cost contribution rate. For accumulating existing monetary credits after the valuation date, an annual rate of 7% is assumed, 2% lower than the 9% assumption in recognition of the statutory interest allocation method. Market value of assets is not determined separately for each plan, but the market value of assets for TCDRS as a whole was 111.8% of book value as of December 31, 1993.

Pension Benefit Obligation:	
Annuitants currently receiving benefits	\$ 34,565
Terminated employees	26,924
Current employees:	
Accumulated employee contributions including allocated investment earnings	99,483
Employer-financed - vested	96,284
Employer-financed - nonvested	<u>22,411</u>
Total	<u>\$279,667</u>
Net assets available for benefits, at book value	<u>\$282,315</u>
Assets in excess of pension benefit obligation	<u>\$ 2,648</u>
Amortization period	0.0 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 100.9% 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 changes in the actuarial assumptions since the previous actuarial valuation. These changes in assumptions had the net effect of increasing the pension benefit obligation by \$8,360.

The County's monthly matching contribution constitutes the total cost to the County of participation in the TCDRS. Total County contributions for the year ended September 30, 1994, were approximately \$10,448. The County has no liability in any actuarial deficiency which might occur.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE J--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:

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded	Assets in Excess of Pension Benefit Obligation	Annual Covered Payroll	Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll	Employer Contributions	Employer Contributions as a Percentage of Covered Payroll
1991	\$232,306	\$225,520	103.0 %	\$6,786	\$128,103	5.3 %	\$8,967	7.0 %
1992	257,621	249,024	103.5 %	8,597	134,500	6.4 %	9,415	7.0 %
1993	282,315	279,667	100.9 %	2,648	139,537	1.9 %	9,768	7.0 %

Ten-year historical trend information presenting the progress in accumulating sufficient assets to pay benefits when due is presented in Table 14 of this CAFR.

II. Discretely Presented Component Unit

Defined Benefit Plan--The District maintains a single-employer, defined benefit pension plan (the "Plan"), which covers substantially all of its full-time employees. The payroll for employees covered by the Plan for the year ended September 30, 1994, was \$158,328, and the District's total payroll was approximately \$182,726. Membership in the Plan as of January 1, 1994, comprised the following:

Group	Members
Retirees and beneficiaries currently receiving benefits	255
Vested terminated employees	564
Active employees:	
Fully vested	1,896
Nonvested	4,221

Employees are required to contribute 4.5% 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.

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

If an employee terminates his or her employment with the District prior to the completion of five years of service, the employee is entitled to a refund of his or her contribution plus 5% interest compounded annually. After the completion of five 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.

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

The pension benefit obligation was determined as part of an actuarial valuation of the Plan as of January 1, 1994, 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 8.25% per year compounded annually; (b) projected salary increases ranging from 5.0% to 7.6% per year compounded annually depending on years of service, averaging 6.1% in the aggregate (5.0% for inflation and 1.1% for seniority/merit increases); and (c) the assumption that benefits will not increase after retirement.

<u>Pension Benefit Obligation</u>	January 1,	
	<u>1994</u>	<u>1993</u>
Retirees and beneficiaries currently receiving benefits	\$ 8,723	\$ 7,643
Terminated employees not receiving benefits	8,429	6,477
Current employees:		
Accumulated employee contributions including allocated investment income	29,516	24,555
Employer-financed - vested	26,700	23,292
Employer-financed - nonvested	<u>6,614</u>	<u>5,759</u>
Total pension benefit obligation	79,982	67,726
Net assets available for benefits, at market value	<u>73,629</u>	<u>61,741</u>
(Unfunded) assets in excess of pension benefit obligation	<u>\$ (6,353)</u>	<u>\$ (5,985)</u>

The District's funding policy is to make periodic actuarially determined employer contributions in amounts designed to accumulate sufficient assets to pay benefits when due. The contributions are determined using the

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

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, 1994 and 1993, \$7,311 and \$6,207, respectively, of employee contributions (4.5% of covered payroll) were made in accordance with the established contribution requirements described above. The District contributed \$2,103 to the Plan during the year ended September 30, 1994, in accordance with contribution requirements determined by the January 1, 1994, actuarial valuation. These contributions consisted of \$1,465 for normal cost and \$638 for amortization of the unfunded actuarial accrued liability, and represented 1.3% of covered payroll for the year.

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded	(Unfunded) Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) Pension Benefit Obligation as a Percentage of Covered Payroll	Employer Contributions	Employer Contributions as a Percentage of Covered Payroll
1992	\$ 52,271	\$ 57,059	91.6 %	\$ (4,788)	\$ 109,635	(4.4)%	\$ 1,650	1.5 %
1993	61,741	67,726	91.2 %	(5,985)	141,100	(4.2)%	1,650	1.2 %
1994	73,629	79,982	92.1 %	(6,353)	158,328	(4.0)%	2,103	1.3 %

Eight-year historical trend information (only history available) presenting the progress in accumulating sufficient assets to pay benefits when due is presented in Table 16 of this CAFR.

All Defined Benefit Plans - Funding Status--Combined funding status for the County and District defined benefit plans is as follows:

<u>Pension Benefit Obligation</u>	<u>TCDRS</u>	<u>District</u>	<u>Total</u>
Annuitants currently receiving benefits	\$ 34,565	\$ 8,723	\$ 43,288
Terminated employees	26,924	8,429	35,353
Current employees:			
Accumulated employee contributions, including allocated investment earnings	99,483	29,516	128,999
Employer-financed - vested	96,284	26,700	122,984
Employer-financed - nonvested	<u>22,411</u>	<u>6,614</u>	<u>29,025</u>
Total	279,667	79,982	359,649
Net assets available for benefits	<u>282,315</u>	<u>73,629</u>	<u>355,944</u>
(Unfunded) assets in excess of pension benefit obligation	<u>\$ 2,648</u>	<u>\$ (6,353)</u>	<u>\$ (3,705)</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

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, 1994, was \$91,087, and the District's total payroll was \$182,726. 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, 1994, were \$3,927 from the District and \$3,927 from employees or 4% and 4%, respectively, of covered payroll. The required contribution by the District for 1994 has been reduced by \$282, representing forfeitures of prior District contributions and related investment income for nonvested employees withdrawing from the plan upon termination.

NOTE K--LEASES - DISCRETELY PRESENTED COMPONENT UNIT

The District leases facilities and equipment under operating leases that expire over periods of up to five years. Renewal and purchase options are available on certain of these leases. At September 30, 1994, future minimum rental payments applicable to the operating leases were as follows:

1995	\$ 952
1996	525
1997	181
1998	<u>81</u>
Total	<u>\$1,739</u>

Rental expense for all operating leases was approximately \$2,751 and \$3,339 in 1994 and 1993, 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 \$1,559 and \$8,887, respectively. The accumulated depreciation on the parking garage is \$2,625.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE K--LEASES - DISCRETELY PRESENTED COMPONENT UNIT--Continued

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

1995	\$1,063
1996	1,046
1997	960
1998	960
1999	960
Thereafter	<u>2,301</u>
Total	<u>\$7,290</u>

NOTE L--DEFICIT RETAINED EARNINGS

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 M--COMMITMENTS AND CONTINGENCIES

I. Primary Government

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.

The Trial Court entered a judgment against the County on September 8, 1994, in the amount of \$21,662, plus post-judgment interest, costs and attorneys' fees. While the County has perfected its appeal to the Court of Appeals, and hopes to reverse the judgment of the Trial Court, this contingent liability was recorded in the General long-term Debt Account Group.

The County received recently an adverse decision in a court case which established a contingent liability of approximately \$3.1 million pending results of appeal. A designation of fund balance has been established in the General Fund to offset the effect of another adverse decision on the appeal.

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1994
(in thousands of dollars)

NOTE M--COMMITMENTS AND CONTINGENCIES--Continued

II. Discretely Presented Component Unit

The District is involved in certain legal actions and claims arising in the ordinary course of its operations. The District records estimated self-insurance costs for medical malpractice and general liabilities as other long-term liabilities. The amounts provided for funding and the estimated liability are based on studies prepared by an independent actuary for settlement of claims to limits of \$100 per claim and \$300 per occurrence in accordance with the limited liability provisions of the Texas Tort Claim Act. The amounts include estimates of the ultimate cost for both reported claims and incurred but not reported claims. The losses are discounted at a 6% annual rate.

The District participates in self-insurance programs that provide for the payment of workers' compensation claims and employee health claims. The workers' compensation program is based on settlement of claims to limits as determined in the Texas Workers' Compensation Act. The programs do not provide for specific excess of loss reinsurance for any one accident or occurrence. The amounts provided for the estimated liabilities are based on studies prepared by independent actuaries and include estimates of the ultimate costs for both reported claims and incurred but not reported claims.

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COMBINING, INDIVIDUAL FUND AND ACCOUNT
GROUP FINANCIAL STATEMENTS AND SCHEDULES

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DALLAS COUNTY, TEXAS

GENERAL FUND

The General Fund is used to account for resources not required to be accounted for in another fund.

COMPARATIVE BALANCE SHEETS - GENERAL FUND

SEPTEMBER 30, 1994 AND 1993

(in thousands of dollars)

	<u>1994</u>	<u>1993</u>
ASSETS:		
Cash and investments	\$ 55,231	\$ 54,573
Receivables (net of allowances for uncollectibles of \$35,435):		
Taxes	106,553	102,564
Accounts	2,267	1,945
Accrued interest	790	1,827
Due from other funds	2,923	3,757
Due from other governmental units	8,261	10,815
Inventories	<u>237</u>	<u>243</u>
 TOTAL ASSETS	 <u>\$ 176,262</u>	 <u>\$ 175,724</u>
LIABILITIES AND FUND BALANCES:		
LIABILITIES:		
Accounts payable	\$ 14,232	\$ 11,817
Compensated absences	142	156
Due to other funds	145	190
Due to other governmental units	101	101
Deferred revenue	<u>110,942</u>	<u>109,400</u>
 TOTAL LIABILITIES	 <u>125,562</u>	 <u>121,664</u>
FUND BALANCES:		
Reserved for encumbrances	9,550	6,147
Reserved for payroll, escrow and change funds	74	74
Reserved for debt service	236	2,775
Unreserved:		
Designated for litigation	3,100	3,100
Designated for subsequent budget periods	9,847	11,503
Undesignated	<u>27,893</u>	<u>30,461</u>
 TOTAL FUND BALANCES	 <u>50,700</u>	 <u>54,060</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 176,262</u>	 <u>\$ 175,724</u>

DALLAS COUNTY, TEXAS

EXHIBIT B-2

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GENERAL FUNDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

	<u>1994</u>	<u>1993</u>
REVENUES:		
Taxes	\$ 101,070	\$ 102,724
Licenses and permits	333	284
Fines and forfeitures	3,048	2,775
Investments and rentals	7,555	6,411
Intergovernmental revenues	61,015	39,584
Charges for current services	38,221	37,206
Miscellaneous	<u>5,774</u>	<u>8,041</u>
Total Revenues	<u>217,016</u>	<u>197,025</u>
EXPENDITURES:		
Current:		
General government	110,797	104,310
Public safety	101,295	82,274
Health	11,532	10,403
Public welfare	12,445	13,649
Libraries	<u>101</u>	<u>228</u>
Total expenditures	<u>236,170</u>	<u>210,864</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(19,154)</u>	<u>(13,839)</u>
OTHER FINANCING SOURCES:		
Operating transfers in	18,253	19,079
Operating transfers out	(2,300)	(1,422)
Other	<u>(159)</u>	<u>(374)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,794</u>	<u>17,283</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,360)	3,444
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>54,060</u>	<u>50,616</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 50,700</u>	<u>\$ 54,060</u>

DALLAS COUNTY, TEXAS

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993

(in thousands of dollars)

	1994		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$100,969	\$101,070	\$ 101
Licenses and permits	300	333	33
Fines and forfeitures	3,047	3,048	1
Investments and rentals	6,716	7,555	839
Intergovernmental revenues	48,457	61,015	12,558
Charges for current services	40,442	38,221	(2,221)
Miscellaneous	<u>2,812</u>	<u>5,774</u>	<u>2,962</u>
Total Revenues	<u>202,743</u>	<u>217,016</u>	<u>14,273</u>
EXPENDITURES:			
General Government:			
Salaries	70,670	68,083	2,587
Allowances	120	109	11
Operating	40,897	41,418	(521)
Property	<u>3,273</u>	<u>1,187</u>	<u>2,086</u>
Total General Government	114,960	110,797	4,163
Public Safety:			
Salaries	81,372	77,261	4,111
Allowances	112	103	9
Operating	25,042	23,131	1,911
Property	<u>1,302</u>	<u>800</u>	<u>502</u>
Total Public Safety	107,828	101,295	6,533
Health:			
Salaries	5,817	5,792	25
Allowances	51	47	4
Operating	5,951	5,644	307
Property	<u>91</u>	<u>49</u>	<u>42</u>
Total Health	11,910	11,532	378
Public Welfare:			
Salaries	2,601	2,410	191
Allowances	26	24	2
Operating	11,007	9,992	1,015
Property	<u>78</u>	<u>19</u>	<u>59</u>
Total Public Welfare	13,712	12,445	1,267

EXHIBIT B-3

1993

<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$102,883	\$102,724	\$ (159)
320	284	(36)
2,933	2,775	(158)
6,464	6,411	(53)
28,370	39,584	11,214
37,094	37,206	112
<u>4,577</u>	<u>8,041</u>	<u>3,464</u>
<u>182,641</u>	<u>197,025</u>	<u>14,384</u>
68,590	65,864	2,726
223	203	20
39,204	37,941	1,263
<u>1,462</u>	<u>302</u>	<u>1,160</u>
109,479	104,310	5,169
70,373	65,197	5,176
132	132	-
19,106	16,700	2,406
<u>605</u>	<u>245</u>	<u>360</u>
90,216	82,274	7,942
4,889	4,699	190
57	49	8
6,161	5,627	534
<u>83</u>	<u>28</u>	<u>55</u>
11,190	10,403	787
2,175	2,346	(171)
26	22	4
11,964	11,240	724
<u>299</u>	<u>41</u>	<u>258</u>
14,464	13,649	815

(Continued)

DALLAS COUNTY, TEXAS

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND -- CONTINUED

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

	1994		Variance Favorable (Unfavorable)
	Budget	Actual	
Libraries:			
Salaries	\$ 9	\$ 8	\$ 1
Operating	61	54	7
Property	<u>47</u>	<u>39</u>	<u>8</u>
Total Libraries	<u>117</u>	<u>101</u>	<u>16</u>
TOTAL EXPENDITURES	<u>248,527</u>	<u>236,170</u>	<u>12,357</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45,784)</u>	<u>(19,154)</u>	<u>26,630</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	19,725	18,253	(1,472)
Operating transfers out	(2,319)	(2,300)	19
Other	<u>-</u>	<u>(159)</u>	<u>(159)</u>
TOTAL FINANCING SOURCES (USES)	<u>17,406</u>	<u>15,794</u>	<u>(1,612)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(28,378)	(3,360)	25,018
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>54,060</u>	<u>54,060</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 25,682</u>	<u>\$ 50,700</u>	<u>\$25,018</u>

EXHIBIT B-3

1993		
<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
\$ 184	\$ 182	\$ 2
16	10	6
<u>57</u>	<u>36</u>	<u>21</u>
<u>257</u>	<u>228</u>	<u>29</u>
<u>225,606</u>	<u>210,864</u>	<u>14,742</u>
<u>(42,965)</u>	<u>(13,839)</u>	<u>29,126</u>
18,399	19,079	680
(1,432)	(1,422)	10
<u>-</u>	<u>(374)</u>	<u>(374)</u>
<u>16,967</u>	<u>17,283</u>	<u>316</u>
(25,998)	3,444	29,442
<u>50,616</u>	<u>50,616</u>	<u>-</u>
<u>\$ 24,618</u>	<u>\$ 54,060</u>	<u>\$29,442</u>

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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 - 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.

HIV Grant - used to account for funds received from federal and state governments to provide relief for individuals who are currently ill or are family members of individuals who are currently ill with the AIDS virus.

Grants Funds - 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 former State prisoners who are being assisted in the integration into society.

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 SHEETS - SPECIAL REVENUE FUNDS

SEPTEMBER 30, 1994
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Jury</u>	<u>Permanent Improvement</u>
ASSETS:			
Cash and investments	\$30,445	\$ 164	\$695
Receivables:			
Taxes - current	-	1,706	57
Less allowance for uncollectibles	<u>-</u>	<u>(210)</u>	<u>(51)</u>
Net taxes receivable	<u>-</u>	<u>1,496</u>	<u>6</u>
Accounts	15,540	-	-
Less allowance for uncollectibles	<u>13,546</u>	<u>-</u>	<u>-</u>
Net accounts receivable	<u>1,994</u>	<u>-</u>	<u>-</u>
Due from other funds	-	-	-
Due from other governmental units	-	-	-
Inventories	<u>710</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$33,149</u></u>	<u><u>\$1,660</u></u>	<u><u>\$701</u></u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Accounts payable	\$ 456	\$ 17	\$ 8
Due to other funds	39	-	-
Due to other governmental units	146	-	-
Deferred revenue	<u>1,852</u>	<u>1,492</u>	<u>6</u>
TOTAL LIABILITIES	<u>2,493</u>	<u>1,509</u>	<u>14</u>
FUND BALANCES:			
Reserved for encumbrances	2,687	36	227
Reserved for inventory of supplies	710	-	-
Reserved for escrow and change funds	-	2	-
Unreserved:			
Designated for subsequent budget periods	142	4	-
Undesignated	<u>27,117</u>	<u>109</u>	<u>460</u>
TOTAL FUND EQUITY	<u>30,656</u>	<u>151</u>	<u>687</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$33,149</u></u>	<u><u>\$1,660</u></u>	<u><u>\$701</u></u>

EXHIBIT C-1

<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>HIV Grant</u>	<u>Grants</u>	<u>Residential Facility</u>
\$595	\$422	\$184	\$ -	\$340
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1	1	-	35	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1</u>	<u>1</u>	<u>-</u>	<u>35</u>	<u>-</u>
5	-	10	1	-
-	-	580	2,908	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$601</u>	<u>\$423</u>	<u>\$774</u>	<u>\$2,944</u>	<u>\$340</u>
\$ 12	\$ -	\$699	\$ 788	\$ 25
-	-	-	2,062	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12</u>	<u>-</u>	<u>699</u>	<u>2,850</u>	<u>25</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1	1	-	-	-
<u>588</u>	<u>422</u>	<u>75</u>	<u>94</u>	<u>315</u>
<u>589</u>	<u>423</u>	<u>75</u>	<u>94</u>	<u>315</u>
<u>\$601</u>	<u>\$423</u>	<u>\$774</u>	<u>\$2,944</u>	<u>\$340</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - SPECIAL REVENUE FUNDS -- CONTINUED

SEPTEMBER 30, 1994
(in thousands of dollars)

	District Attorney Special	District Attorney Forfeiture	District Attorney Forfeiture - FN	District Attorney Forfeiture - OL	District Attorney Unadjudicated Forfeitures
ASSETS:					
Cash and investments	\$ 128	\$ 54	\$ 388	\$ 724	\$ 14
Receivables:					
Taxes - current	-	-	-	-	-
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts	-	-	-	-	-
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Inventories	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 128</u>	<u>\$ 54</u>	<u>\$ 388</u>	<u>\$ 724</u>	<u>\$ 14</u>
LIABILITIES AND FUND BALANCES:					
LIABILITIES:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	-	-	-
Reserved for inventory of supplies	-	-	-	-	-
Reserved for escrow and change funds	-	-	-	-	-
Unreserved:					
Designated for subsequent budget periods	-	-	-	-	-
Undesignated	<u>128</u>	<u>54</u>	<u>388</u>	<u>724</u>	<u>14</u>
TOTAL FUND BALANCES	<u>128</u>	<u>54</u>	<u>388</u>	<u>724</u>	<u>14</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 128</u>	<u>\$ 54</u>	<u>\$ 388</u>	<u>\$ 724</u>	<u>\$ 14</u>

EXHIBIT C-1

District Attorney Escrow - Auto. Theft	District Attorney - Forfeiture Matching Funds	Historical Commission	Historical Exhibit	Child Support- Special	Alternative Dispute Resolution	Appellate Justice System	Totals	
							September 30,	
							1994	1993
\$4	\$200	\$36	\$1,137	\$121	\$77	\$319	\$36,047	\$ 35,762
-	-	-	-	-	-	-	1,763	1,635
-	-	-	-	-	-	-	(261)	(246)
-	-	-	-	-	-	-	1,502	1,389
-	-	-	2	-	-	-	15,579	13,585
-	-	-	-	-	-	-	13,546	(12,320)
-	-	-	2	-	-	-	2,033	1,265
-	-	-	-	-	-	-	16	26
-	-	-	-	-	-	-	3,488	3,614
-	-	-	-	-	-	-	710	825
<u>\$4</u>	<u>\$200</u>	<u>\$36</u>	<u>\$1,139</u>	<u>\$121</u>	<u>\$77</u>	<u>\$319</u>	<u>\$43,796</u>	<u>\$ 42,881</u>
\$-	\$ -	\$ -	\$ 5	\$ 15	\$24	\$ 18	\$ 2,067	\$ 1,153
-	-	-	3	13	-	1	2,118	2,755
-	-	-	-	-	-	-	146	146
-	-	-	-	-	-	-	3,350	2,558
-	-	-	8	28	24	19	7,681	6,612
-	-	1	3	7	-	96	3,057	2,762
-	-	-	-	-	-	-	710	825
-	-	-	-	-	-	-	2	2
-	-	-	2	-	-	-	150	60
<u>4</u>	<u>200</u>	<u>35</u>	<u>1,126</u>	<u>86</u>	<u>53</u>	<u>204</u>	<u>32,196</u>	<u>32,620</u>
<u>4</u>	<u>200</u>	<u>36</u>	<u>1,131</u>	<u>93</u>	<u>53</u>	<u>300</u>	<u>36,115</u>	<u>36,269</u>
<u>\$4</u>	<u>\$200</u>	<u>\$36</u>	<u>\$1,139</u>	<u>\$121</u>	<u>\$77</u>	<u>\$319</u>	<u>\$43,796</u>	<u>\$ 42,881</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Jury</u>	<u>Permanent Improvement</u>
REVENUES:			
Taxes	\$ -	\$1,440	\$ 6
Highway license fees	24,508	-	-
Fines and forfeitures	5,257	-	-
Investments and rentals	565	-	-
Intergovernmental revenues	522	-	-
Charges for current services	8	81	-
Miscellaneous	<u>7</u>	<u>-</u>	<u>-</u>
Total revenues	<u>30,867</u>	<u>1,521</u>	<u>6</u>
EXPENDITURES:			
Current:			
General government	-	-	209
Judicial	-	1,608	-
Public safety	-	-	-
Streets and highways	6,331	-	-
Health	-	-	-
Public welfare	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,331</u>	<u>1,608</u>	<u>209</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,536</u>	<u>(87)</u>	<u>(203)</u>
OTHER FINANCING SOURCES (USES):			
Transfer to Child Support-Special Fund	-	-	-
Transfer to General Fund	(17,618)	-	-
Transfer to Debt Service Funds	(7,359)	-	-
Transfer from General Fund	-	-	600
Transfer from Alternative Dispute Resolution Fund	-	-	-
Other	<u>(25)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,002)</u>	<u>-</u>	<u>600</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(466)	(87)	397
FUND BALANCES AT BEGINNING OF FISCAL YEAR	31,237	238	290
CHANGE IN INVENTORY - PURCHASES METHOD	<u>(115)</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 30,656</u>	<u>\$ 151</u>	<u>\$ 687</u>

EXHIBIT C-2

<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>HIV Grant</u>	<u>Grants</u>	<u>Residential Facility</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
24	887	9	-	-
-	-	7,311	25,592	-
746	-	-	-	-
-	-	-	617	1,017
<u>770</u>	<u>887</u>	<u>7,320</u>	<u>26,209</u>	<u>1,017</u>
-	137	-	-	1,136
717	-	-	1,366	-
-	-	-	5,003	-
-	-	-	745	-
-	-	7,386	6,460	-
-	-	-	13,314	-
<u>717</u>	<u>137</u>	<u>7,386</u>	<u>26,888</u>	<u>1,136</u>
<u>53</u>	<u>750</u>	<u>(66)</u>	<u>(679)</u>	<u>(119)</u>
-	-	-	-	-
-	(450)	-	(14)	-
-	(205)	-	-	-
15	-	-	876	-
-	-	-	-	-
-	-	10	(89)	-
<u>15</u>	<u>(655)</u>	<u>10</u>	<u>773</u>	<u>-</u>
68	95	(56)	94	(119)
521	328	131	-	434
-	-	-	-	-
<u>\$ 589</u>	<u>\$ 423</u>	<u>\$ 75</u>	<u>\$ 94</u>	<u>\$ 315</u>

(Continued)

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	District Attorney <u>Special</u>	District Attorney <u>Forfeiture</u>	District Attorney Forfeiture- <u>FN</u>	District Attorney- Forfeiture- <u>OL</u>	District Attorney <u>Unadjudicated Forfeitures</u>
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Highway license fees	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investments and rentals	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for current services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Streets and highways	-	-	-	-	-
Health	-	-	-	-	-
Public welfare	-	-	-	-	-
Total expenditures	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES):					
Transfer to Child Support-Special Fund	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service Funds	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Transfer from Alternative Dispute Resolution Fund	-	-	-	-	-
Other	26	(15)	(96)	(36)	(7)
Total other financing sources (uses)	26	(15)	(96)	(36)	(7)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	26	(15)	(96)	(36)	(7)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	102	69	484	760	21
CHANGE IN INVENTORY - PURCHASES METHOD	-	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 128</u>	<u>\$ 54</u>	<u>\$ 388</u>	<u>\$ 724</u>	<u>\$ 14</u>

EXHIBIT C-2

District Attorney- Escrow- Auto Theft	District Attorney- Forfeiture- MF	Historical Commission	Historical Exhibit	Child Support- Special	Alternative Dispute Resolution	Appellate Justice System	Totals	
							September 30.	
							1994	1993
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,446	\$ 1,489
-	-	-	-	-	-	-	24,508	23,875
-	-	-	-	-	-	-	5,257	4,529
-	-	2	37	137	1	11	1,673	1,636
-	-	-	-	-	-	-	33,425	22,341
-	-	-	1,460	374	469	218	3,356	3,317
-	-	-	33	-	-	-	1,674	3,284
-	-	2	1,530	511	470	229	71,339	60,471
-	-	2	913	-	-	-	2,397	2,293
-	-	-	-	781	344	148	4,964	5,253
-	-	-	-	631	-	-	5,634	5,960
-	-	-	-	-	-	-	7,076	8,930
-	-	-	-	-	-	-	13,846	9,046
-	-	-	-	-	-	-	13,314	6,084
-	-	2	913	1,412	344	148	47,231	37,566
-	-	-	617	(901)	126	81	24,108	22,905
-	-	-	-	-	(75)	-	(75)	(137)
-	-	-	-	-	-	(81)	(18,163)	(16,684)
-	-	-	(516)	-	-	-	(8,080)	(10,929)
-	-	-	-	809	-	-	2,300	1,422
-	-	-	-	75	-	-	75	137
4	7	-	-	15	2	-	(204)	(150)
4	7	-	(516)	899	(73)	(81)	(24,147)	(26,341)
4	7	-	101	(2)	53	-	(39)	(3,436)
-	193	36	1,030	95	-	300	36,269	40,200
-	-	-	-	-	-	-	(115)	(495)
<u>\$ 4</u>	<u>\$200</u>	<u>\$36</u>	<u>\$1,131</u>	<u>\$ 93</u>	<u>\$ 53</u>	<u>\$300</u>	<u>\$ 36,115</u>	<u>\$ 36,269</u>

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

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993

(in thousands of dollars)

Road and Bridge	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Highway license fees	\$ 23,860	\$ 24,508	\$ 648	\$ 23,360	\$ 23,875	\$ 515
Fines and forfeitures	4,500	5,257	757	4,789	4,529	(260)
Intergovernmental revenues	851	522	(329)	1,008	1,294	286
Charges for current services	9	8	(1)	27	15	(12)
Investments and rentals	600	565	(35)	963	647	(316)
Miscellaneous	27	7	(20)	21	1,094	1,073
Total revenues	<u>29,847</u>	<u>30,867</u>	<u>1,020</u>	<u>30,168</u>	<u>31,454</u>	<u>1,286</u>
EXPENDITURES:						
Streets and highways:						
Salaries	4,620	4,197	423	4,701	4,098	603
Allowances	19	19	-	19	19	-
Operating	3,966	1,794	2,172	4,335	1,736	2,599
Property	1,601	321	1,280	5,030	2,850	2,180
Total expenditures	<u>10,206</u>	<u>6,331</u>	<u>3,875</u>	<u>14,085</u>	<u>8,703</u>	<u>5,382</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>19,641</u>	<u>24,536</u>	<u>4,895</u>	<u>16,083</u>	<u>22,751</u>	<u>6,668</u>
OTHER FINANCING SOURCES (USES):						
Transfer to Debt Service Funds	(7,359)	(7,359)	-	(10,229)	(10,229)	-
Transfer to General Fund	(16,719)	(17,618)	(899)	(15,139)	(16,009)	(870)
Other	-	(25)	(25)	-	(14)	(14)
Total other financing sources (uses)	<u>(24,078)</u>	<u>(25,002)</u>	<u>(924)</u>	<u>(25,368)</u>	<u>(26,252)</u>	<u>(884)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,437)	(466)	3,971	(9,285)	(3,501)	5,784
FUND BALANCES AT BEGINNING OF FISCAL YEAR	31,237	31,237	-	35,233	35,233	-
CHANGE IN INVENTORY - PURCHASES METHOD	-	(115)	(115)	-	(495)	(495)
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 26,800</u>	<u>\$ 30,656</u>	<u>\$ 3,856</u>	<u>\$ 25,948</u>	<u>\$ 31,237</u>	<u>\$ 5,289</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Jury	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 1,384	\$ 1,362	\$ (22)	\$ 1,410	\$ 1,402	\$ (8)
Occupation taxes	80	78	(2)	92	80	(12)
Charges for current services	93	81	(12)	93	117	24
Total revenues	<u>1,557</u>	<u>1,521</u>	<u>(36)</u>	<u>1,595</u>	<u>1,599</u>	<u>4</u>
EXPENDITURES:						
Judicial:						
Salaries	477	471	6	476	453	23
Operating	1,175	1,126	49	1,244	1,134	110
Property	14	11	3	-	-	-
Total expenditures	<u>1,666</u>	<u>1,608</u>	<u>58</u>	<u>1,720</u>	<u>1,587</u>	<u>133</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(109)	(87)	22	(125)	12	137
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>238</u>	<u>238</u>	<u>-</u>	<u>226</u>	<u>226</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 129</u>	<u>\$ 151</u>	<u>\$ 22</u>	<u>\$ 101</u>	<u>\$ 238</u>	<u>\$ 137</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

<u>Permanent Improvement</u>	1994			1993		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 3	\$ 6	\$ 3	\$ 3	\$ 7	\$ 4
Total revenues	<u>3</u>	<u>6</u>	<u>3</u>	<u>3</u>	<u>7</u>	<u>4</u>
EXPENDITURES:						
General government:						
Property	<u>887</u>	<u>209</u>	<u>678</u>	<u>353</u>	<u>120</u>	<u>233</u>
Total expenditures	<u>887</u>	<u>209</u>	<u>678</u>	<u>353</u>	<u>120</u>	<u>233</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(884)	(203)	681	(350)	(113)	237
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	<u>600</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>600</u>	<u>600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	(284)	397	681	(350)	(113)	237
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>290</u>	<u>290</u>	<u>-</u>	<u>403</u>	<u>403</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 6</u>	<u>\$ 687</u>	<u>\$ 681</u>	<u>\$ 53</u>	<u>\$ 290</u>	<u>\$ 237</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

<u>Law Library</u>	1994			1993		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 12	\$ 24	\$ 12	\$ 31	\$ 19	\$ (12)
Charges for current services	<u>771</u>	<u>746</u>	<u>(25)</u>	<u>853</u>	<u>774</u>	<u>(79)</u>
Total revenues	<u>783</u>	<u>770</u>	<u>(13)</u>	<u>884</u>	<u>793</u>	<u>(91)</u>
EXPENDITURES:						
Judicial:						
Salaries	332	294	38	297	256	41
Operating	634	396	238	618	429	189
Property	<u>144</u>	<u>27</u>	<u>117</u>	<u>131</u>	<u>14</u>	<u>117</u>
Total expenditures	<u>1,110</u>	<u>717</u>	<u>393</u>	<u>1,046</u>	<u>699</u>	<u>347</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(327)</u>	<u>53</u>	<u>380</u>	<u>(162)</u>	<u>94</u>	<u>256</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	-	-	-	(85)	(85)	-
Transfer from general fund	<u>15</u>	<u>15</u>	<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>
Total other financing sources (uses)	<u>15</u>	<u>15</u>	<u>-</u>	<u>(70)</u>	<u>(70)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	(312)	68	380	(232)	24	256
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>521</u>	<u>521</u>	<u>-</u>	<u>497</u>	<u>497</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 209</u>	<u>\$ 589</u>	<u>\$ 380</u>	<u>\$ 265</u>	<u>\$ 521</u>	<u>\$ 256</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993

(in thousands of dollars)

Parking Garage Revenue	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 823	\$ 887	\$ 64	\$ 787	\$ 908	\$ 121
EXPENDITURES:						
General government:						
Property	<u>137</u>	<u>137</u>	<u>-</u>	<u>135</u>	<u>129</u>	<u>6</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>686</u>	<u>750</u>	<u>64</u>	<u>652</u>	<u>779</u>	<u>127</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	(450)	(450)	-	(405)	(405)	-
Transfer to debt service funds	<u>(205)</u>	<u>(205)</u>	<u>-</u>	<u>(206)</u>	<u>(206)</u>	<u>-</u>
Total other financing uses	<u>(655)</u>	<u>(655)</u>	<u>-</u>	<u>(611)</u>	<u>(611)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	31	95	64	41	168	127
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>328</u>	<u>328</u>	<u>-</u>	<u>160</u>	<u>160</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 359</u>	<u>\$ 423</u>	<u>\$ 64</u>	<u>\$ 201</u>	<u>\$ 328</u>	<u>\$ 127</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

HIV Grant	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	10,173	7,311	(2,862)	6,418	5,981	(437)
Investments and rentals	-	9	9	-	4	4
Total revenues	<u>10,173</u>	<u>7,320</u>	<u>(2,853)</u>	<u>6,418</u>	<u>5,985</u>	<u>(433)</u>
EXPENDITURES:						
Health:						
Salaries	657	343	314	245	207	38
Allowances	2	-	2	2	-	2
Operating	9,627	7,039	2,588	6,158	5,642	516
Property	18	4	14	13	11	2
Total expenditures	<u>10,304</u>	<u>7,386</u>	<u>2,918</u>	<u>6,418</u>	<u>5,860</u>	<u>558</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(131)	(66)	65	-	125	125
OTHER FINANCING SOURCES (USES):						
Other	-	10	10	-	6	6
Total other financing sources (uses)	<u>-</u>	<u>10</u>	<u>10</u>	<u>-</u>	<u>6</u>	<u>6</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(131)	(56)	75	-	131	131
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>131</u>	<u>131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 131</u>	<u>\$ 131</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Grants	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Fines and forfeitures						
Intergovernmental revenues	\$ 31,132	\$ 25,592	\$ (5,540)	\$ 20,155	\$ 15,061	\$ (5,094)
Investments and rentals				1		(1)
Miscellaneous	<u>813</u>	<u>617</u>	<u>(196)</u>	<u>813</u>	<u>889</u>	<u>76</u>
Total revenues	<u>31,945</u>	<u>26,209</u>	<u>(5,736)</u>	<u>20,969</u>	<u>15,950</u>	<u>(5,019)</u>
EXPENDITURES:						
Judicial:						
Salaries	1,178	1,076	102	1,570	1,434	136
Allowances	6	5	1	16	12	4
Operating	518	285	233	369	326	43
Property	-	-	-	-	-	-
	<u>1,702</u>	<u>1,366</u>	<u>336</u>	<u>1,955</u>	<u>1,772</u>	<u>183</u>
Public safety:						
Salaries	2,913	2,620	293	1,974	1,766	208
Allowances	54	44	10	45	38	7
Operating	2,737	2,166	571	3,056	2,481	575
Property	<u>192</u>	<u>173</u>	<u>19</u>	<u>1,252</u>	<u>1,042</u>	<u>210</u>
	<u>5,896</u>	<u>5,003</u>	<u>893</u>	<u>6,327</u>	<u>5,327</u>	<u>1,000</u>
Streets and highways:						
Operating	747	745	2	231	227	4
Health:						
Salaries	4,291	3,671	620	3,174	2,435	739
Allowances	101	64	37	102	40	62
Operating	3,869	2,609	1,260	1,008	675	333
Property	<u>708</u>	<u>116</u>	<u>592</u>	<u>140</u>	<u>36</u>	<u>104</u>
	<u>8,969</u>	<u>6,460</u>	<u>2,509</u>	<u>4,424</u>	<u>3,186</u>	<u>1,238</u>
Public welfare:						
Salaries	1,719	1,425	294	1,883	1,630	253
Allowances	25	18	7	16	10	6
Operating	6,237	4,830	1,407	5,045	3,204	1,841
Property	<u>7,530</u>	<u>7,041</u>	<u>489</u>	<u>1,560</u>	<u>1,240</u>	<u>320</u>
	<u>15,511</u>	<u>13,314</u>	<u>2,197</u>	<u>8,504</u>	<u>6,084</u>	<u>2,420</u>
Total expenditures	<u>32,825</u>	<u>26,888</u>	<u>5,937</u>	<u>21,441</u>	<u>16,596</u>	<u>4,845</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Grants	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (880)	\$ (679)	\$ 201	\$ (472)	\$ (646)	\$ (174)
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	894	876	(18)	615	606	(9)
Transfer to general fund	(14)	(14)	-	(115)	(106)	9
Other	-	(89)	(89)	-	-	-
Other other financing sources (uses)	<u>880</u>	<u>773</u>	<u>(107)</u>	<u>500</u>	<u>500</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	94	94	28	(146)	(174)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	-	-	-	<u>146</u>	<u>146</u>	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 94</u>	<u>\$ 174</u>	<u>\$ -</u>	<u>\$ (174)</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Residential Facility	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Miscellaneous	\$ 1,196	\$ 1,017	\$ (179)	\$ 1,323	\$ 1,289	\$ (34)
Total revenues	<u>1,196</u>	<u>1,017</u>	<u>(179)</u>	<u>1,323</u>	<u>1,289</u>	<u>(34)</u>
EXPENDITURES:						
General government:						
Salaries	810	799	11	955	851	104
Operating	498	335	163	529	377	152
Property	<u>6</u>	<u>2</u>	<u>4</u>	<u>30</u>	<u>20</u>	<u>10</u>
Total expenditures	<u>1,314</u>	<u>1,136</u>	<u>178</u>	<u>1,514</u>	<u>1,248</u>	<u>266</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(118)	(119)	(1)	(191)	41	232
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>434</u>	<u>434</u>	<u>-</u>	<u>393</u>	<u>393</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 316</u>	<u>\$ 315</u>	<u>\$ (1)</u>	<u>\$ 202</u>	<u>\$ 434</u>	<u>\$ 232</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

<u>Historical Commission</u>	1994			1993		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 1	\$ 2	\$ 1	\$ 2	\$ 1	\$(1)
Intergovernmental revenues	5	-	(5)	-	5	5
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>6</u>	<u>2</u>	<u>(4)</u>	<u>2</u>	<u>6</u>	<u>4</u>
EXPENDITURES:						
General government operating	<u>35</u>	<u>2</u>	<u>33</u>	<u>34</u>	<u>4</u>	<u>30</u>
Total expenditures	<u>35</u>	<u>2</u>	<u>33</u>	<u>34</u>	<u>4</u>	<u>30</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(29)	-	29	(32)	2	34
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>36</u>	<u>36</u>	<u>-</u>	<u>34</u>	<u>34</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 7</u>	<u>\$36</u>	<u>\$ 29</u>	<u>\$ 2</u>	<u>\$36</u>	<u>\$34</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993

(in thousands of dollars)

<u>Historical Exhibit</u>	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 20	\$ 37	\$ 17	\$ 32	\$ 36	\$ 4
Charges for current services	1,120	1,460	340	1,115	1,275	160
Miscellaneous	<u>11</u>	<u>33</u>	<u>22</u>	<u>8</u>	<u>12</u>	<u>4</u>
Total revenues	<u>1,151</u>	<u>1,530</u>	<u>379</u>	<u>1,155</u>	<u>1,323</u>	<u>168</u>
EXPENDITURES:						
General government operating	<u>1,420</u>	<u>913</u>	<u>507</u>	<u>806</u>	<u>792</u>	<u>14</u>
Total expenditures	<u>1,420</u>	<u>913</u>	<u>507</u>	<u>806</u>	<u>792</u>	<u>14</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(269)</u>	<u>617</u>	<u>886</u>	<u>349</u>	<u>531</u>	<u>182</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	-	-	-	-	-	-
Transfer to debt service	(516)	(516)	-	(494)	(494)	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>(2)</u>
Total other financing sources (uses)	<u>(516)</u>	<u>(516)</u>	<u>-</u>	<u>(494)</u>	<u>(496)</u>	<u>(2)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(785)	101	886	(145)	35	180
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>1,030</u>	<u>1,030</u>	<u>-</u>	<u>995</u>	<u>995</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 245</u>	<u>\$1,131</u>	<u>\$886</u>	<u>\$ 850</u>	<u>\$1,030</u>	<u>\$180</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Child Support-Special	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 128	\$ 137	\$ 9	\$ 4	\$ 7	\$ 3
Charges for current services	<u>306</u>	<u>374</u>	<u>68</u>	<u>405</u>	<u>479</u>	<u>74</u>
Total revenues	<u>434</u>	<u>511</u>	<u>77</u>	<u>409</u>	<u>486</u>	<u>77</u>
EXPENDITURES:						
Judicial:						
Salaries	786	759	27	740	736	4
Allowances	6	5	1	6	6	-
Operating	21	16	5	21	19	2
Property	<u>2</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total judicial	<u>815</u>	<u>781</u>	<u>34</u>	<u>767</u>	<u>761</u>	<u>6</u>
Public safety:						
Salaries	358	342	16	347	342	5
Operating	309	288	21	305	291	14
Property	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public safety	<u>668</u>	<u>631</u>	<u>37</u>	<u>652</u>	<u>633</u>	<u>19</u>
Total expenditures	<u>1,483</u>	<u>1,412</u>	<u>71</u>	<u>1,419</u>	<u>1,394</u>	<u>25</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,049)</u>	<u>(901)</u>	<u>148</u>	<u>(1,010)</u>	<u>(908)</u>	<u>102</u>
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	809	809	-	801	801	-
Transfer from alternative dispute resolution fund	145	75	(70)	157	137	(20)
Other	<u>-</u>	<u>15</u>	<u>15</u>	<u>-</u>	<u>13</u>	<u>13</u>
Total other financing sources (uses)	<u>954</u>	<u>899</u>	<u>(55)</u>	<u>958</u>	<u>951</u>	<u>(7)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(95)	(2)	93	(52)	43	95
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>95</u>	<u>95</u>	<u>-</u>	<u>52</u>	<u>52</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 93</u>	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ 95</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Alternative Dispute Resolution	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 2	\$ 1	\$ (1)	\$ 5	\$ 2	\$ (3)
Charges for current services	<u>472</u>	<u>469</u>	<u>(3)</u>	<u>470</u>	<u>435</u>	<u>(35)</u>
Total revenues	<u>474</u>	<u>470</u>	<u>(4)</u>	<u>475</u>	<u>437</u>	<u>(38)</u>
EXPENDITURES:						
Judicial:						
Salaries	48	42	6	51	51	-
Operating	280	301	(21)	283	277	6
Property	<u>3</u>	<u>1</u>	<u>2</u>	<u>10</u>	<u>5</u>	<u>5</u>
Total expenditures	<u>331</u>	<u>344</u>	<u>(13)</u>	<u>344</u>	<u>333</u>	<u>11</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>143</u>	<u>126</u>	<u>(17)</u>	<u>131</u>	<u>104</u>	<u>(27)</u>
OTHER FINANCING SOURCES (USES):						
Transfer to Child Support-Special Fund	(143)	(75)	68	(157)	(137)	20
Other	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(143)</u>	<u>(73)</u>	<u>70</u>	<u>(157)</u>	<u>(137)</u>	<u>20</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	53	53	(26)	(33)	(7)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>33</u>	<u>33</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 53</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ (7)</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT C-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Appellate Justice System	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 7	\$ 11	\$ 4	\$ 15	\$ 12	\$ (3)
Charges for current services	<u>225</u>	<u>218</u>	<u>(7)</u>	<u>230</u>	<u>222</u>	<u>(8)</u>
Total revenues	<u>232</u>	<u>229</u>	<u>(3)</u>	<u>245</u>	<u>234</u>	<u>(11)</u>
EXPENDITURES:						
Judicial - operating	156	140	16	133	94	39
Property	<u>214</u>	<u>8</u>	<u>206</u>	<u>184</u>	<u>7</u>	<u>177</u>
Total expenditures	<u>370</u>	<u>148</u>	<u>222</u>	<u>317</u>	<u>101</u>	<u>216</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(138)</u>	<u>81</u>	<u>219</u>	<u>(72)</u>	<u>133</u>	<u>205</u>
OTHER FINANCING (USES):						
Transfer to general fund	<u>(81)</u>	<u>(81)</u>	<u>-</u>	<u>(79)</u>	<u>(79)</u>	<u>-</u>
Total other financing (uses)	<u>(81)</u>	<u>(81)</u>	<u>-</u>	<u>(79)</u>	<u>(79)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(219)</u>	<u>-</u>	<u>219</u>	<u>(151)</u>	<u>54</u>	<u>205</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>300</u>	<u>300</u>	<u>-</u>	<u>246</u>	<u>246</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 81</u>	<u>\$ 300</u>	<u>\$ 219</u>	<u>\$ 95</u>	<u>\$ 300</u>	<u>\$ 205</u>

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DALLAS COUNTY, TEXAS

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

EXHIBIT D-1

COMBINING BALANCE SHEETS - DEBT SERVICE FUNDS

SEPTEMBER 30, 1994
(in thousands of dollars)

	Countywide General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals September 30,	
				1994	1993
<u>ASSETS</u>					
CASH AND INVESTMENTS	\$21,271	\$210	\$60	\$21,541	\$20,719
RECEIVABLES:					
Taxes	52,268	-	-	52,268	55,986
Less allowance for uncollectibles	<u>(6,684)</u>	<u>-</u>	<u>-</u>	<u>(6,684)</u>	<u>(7,230)</u>
Net taxes receivable	<u>45,584</u>	<u>-</u>	<u>-</u>	<u>45,584</u>	<u>48,756</u>
Accounts	6	-	-	6	10
ACCRUED INTEREST	3,433	-	-	3,433	1,158
DUE FROM OTHER FUNDS	<u>112</u>	<u>-</u>	<u>-</u>	<u>112</u>	<u>-</u>
TOTAL ASSETS	<u>\$70,406</u>	<u>\$210</u>	<u>\$60</u>	<u>\$70,676</u>	<u>\$70,643</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Deferred revenue	\$48,888	\$ -	\$ -	\$48,888	\$49,793
Due to other funds	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
TOTAL LIABILITIES	<u>48,889</u>	<u>-</u>	<u>-</u>	<u>48,889</u>	<u>49,794</u>
FUND BALANCES:					
Reserved for debt service	21,277	210	60	21,547	20,729
Unreserved - designated for subsequent budget periods	<u>240</u>	<u>-</u>	<u>-</u>	<u>240</u>	<u>120</u>
TOTAL FUND BALANCES	<u>21,517</u>	<u>210</u>	<u>60</u>	<u>21,787</u>	<u>20,849</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$70,406</u>	<u>\$210</u>	<u>\$60</u>	<u>\$70,676</u>	<u>\$70,643</u>

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
DEBT SERVICE FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Countywide General Obligation	Parking Garage Revenue and General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals September 30,	
					1994	1993
REVENUES:						
Ad valorem taxes	\$47,985	\$ -	\$ -	\$ -	\$47,985	\$48,770
Investments and rentals	4,083	-	-	-	4,083	7,954
Intergovernmental revenues	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>3</u>
Total revenues	<u>52,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,069</u>	<u>56,727</u>
EXPENDITURES:						
Principal retirement	39,355	120	-	-	39,475	40,245
Interest	19,585	85	-	-	19,670	25,713
Fiscal agent fees	<u>66</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>80</u>
Total expenditures	<u>59,006</u>	<u>205</u>	<u>-</u>	<u>-</u>	<u>59,211</u>	<u>66,038</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,937)</u>	<u>(205)</u>	<u>-</u>	<u>-</u>	<u>(7,142)</u>	<u>(9,311)</u>
OTHER FINANCING SOURCES (USES):						
Transfer from Road and Bridge Fund	7,359	-	-	-	7,359	10,229
Transfer from Historical Fund	516	-	-	-	516	494
Transfer from Parking Garage Revenue Fund	-	205	-	-	205	206
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Total other financing sources (uses)	<u>7,875</u>	<u>205</u>	<u>-</u>	<u>-</u>	<u>8,080</u>	<u>10,928</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	938	-	-	-	938	1,617
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>20,579</u>	<u>-</u>	<u>210</u>	<u>60</u>	<u>20,849</u>	<u>19,232</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$21,517</u>	<u>\$ -</u>	<u>\$210</u>	<u>\$60</u>	<u>\$21,787</u>	<u>\$20,849</u>

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

FISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

Countywide General Obligation	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 47,942	\$ 47,985	\$ 43	\$ 48,851	\$48,770	\$ (81)
Investments and rentals	3,534	4,083	549	4,508	7,954	3,446
Intergovernmental revenues	<u>1</u>	<u>1</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total revenues	<u>51,477</u>	<u>52,069</u>	<u>592</u>	<u>53,362</u>	<u>56,727</u>	<u>3,365</u>
EXPENDITURES:						
Principal retirement	39,355	39,355	-	40,130	40,130	-
Interest	19,622	19,585	37	25,665	25,622	43
Fiscal agent fees	<u>113</u>	<u>66</u>	<u>47</u>	<u>112</u>	<u>80</u>	<u>32</u>
Total expenditures	<u>59,090</u>	<u>59,006</u>	<u>84</u>	<u>65,907</u>	<u>65,832</u>	<u>75</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,613)</u>	<u>(6,937)</u>	<u>676</u>	<u>(12,545)</u>	<u>(9,105)</u>	<u>3,440</u>
OTHER FINANCING SOURCES (USES):						
Transfer from Road and Bridge Fund	7,359	7,359	-	10,229	10,229	-
Transfer from Historical Fund	516	516	-	494	494	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Total other financing sources (uses)	<u>7,875</u>	<u>7,875</u>	<u>-</u>	<u>10,723</u>	<u>10,722</u>	<u>(1)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	262	938	676	(1,822)	1,617	3,439
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>20,579</u>	<u>20,579</u>	<u>-</u>	<u>18,962</u>	<u>18,962</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 20,841</u>	<u>\$ 21,517</u>	<u>\$676</u>	<u>\$ 17,140</u>	<u>\$20,579</u>	<u>\$3,439</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1994 AND 1993
(in thousands of dollars)

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Parking Garage Revenue and General Obligation</u>						
EXPENDITURES:						
Principal retirement	\$ 120	\$ 120	\$ -	\$ 115	\$ 115	\$ -
Interest	<u>85</u>	<u>85</u>	<u>-</u>	<u>91</u>	<u>91</u>	<u>-</u>
Total expenditures	<u>205</u>	<u>205</u>	<u>-</u>	<u>206</u>	<u>206</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(205)</u>	<u>(205)</u>	<u>-</u>	<u>(206)</u>	<u>(206)</u>	<u>-</u>
OTHER FINANCING SOURCES:						
Transfer from Parking Garage Revenue Fund	<u>205</u>	<u>205</u>	<u>-</u>	<u>206</u>	<u>206</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>

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DALLAS COUNTY, TEXAS

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:

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 1969, 1977, 1985, 1987, 1988, 1992 and 1993 - 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.

Certificates of Obligation Fund, Series 1991 - used to account for certificates of obligation proceeds for law enforcement and public service vehicles, purchase of land for a fire station, construction and repair of buildings, purchase of equipment and engineering costs associated with the public works involved.

Permanent Improvement Bond Fund, Series 1992 - used to account for proceeds from bonds issued to purchase buildings to house the health and human services departments, to secure land for and construct a consolidated juvenile justice facility and to acquire open-space park land.

Road Refunding Bond Fund, Series 1993 - used to account for the defeasance of debt from a portion of the 1985 Road Refunding Bonds and the 1986, 1987 and 1988 Road Bonds.

Permanent Improvement Refunding Bond Fund, Series 1993 - used to account for the defeasance of debt from a portion of the 1991 Permanent Improvement Refunding Bonds, the 1990 Tax and Revenue Certificates of Obligation, and the 1986, 1987 and 1988 Permanent Improvement Bonds.

Combination Tax and Revenue Certificates of Obligation, Series 1993 - used to account for certificates of obligation proceeds for constructing building improvements, acquiring a voice response system and other improvements to the County communications system, purchasing law enforcement and public service vehicles, purchasing various equipment items, and renovations to the Sixth Floor Museum exhibit.

Certificates of Obligation Fund, Series 1994 - used to account for certificates of obligation proceeds to pay contractual obligations to be incurred for renovations, improvements and additions to various County facilities

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - CAPITAL PROJECTS FUNDS

SEPTEMBER 30, 1994
(in thousands of dollars)

	Certificates of Indebtedness								
	Certificates of Obligation						Permanent Improvement		
	1986	1988	1990	1991	1993	1994	1976	1977	1985
ASSETS									
CASH AND INVESTMENTS	\$446	\$10	\$ 64	\$317	\$1,569	\$5,302	\$ 9	\$ 1	\$624
DUE FROM OTHER FUNDS	-	-	400	-	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL UNITS:									
State	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	44	-
TOTAL ASSETS	<u>\$446</u>	<u>\$10</u>	<u>\$464</u>	<u>\$317</u>	<u>\$1,569</u>	<u>\$5,302</u>	<u>\$ 9</u>	<u>\$45</u>	<u>\$624</u>
LIABILITIES AND FUND EQUITY									
LIABILITIES:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	4	-
TOTAL LIABILITIES	-	-	-	-	-	148	-	4	-
FUND BALANCES:									
Reserved for encumbrances	19	9	156	254	138	948	-	-	548
Unreserved - undesignated	427	1	308	63	1,431	4,206	9	41	76
TOTAL FUND BALANCES	<u>446</u>	<u>10</u>	<u>464</u>	<u>317</u>	<u>1,569</u>	<u>5,154</u>	<u>9</u>	<u>41</u>	<u>624</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$446</u>	<u>\$10</u>	<u>\$464</u>	<u>\$317</u>	<u>\$1,569</u>	<u>\$5,302</u>	<u>\$ 9</u>	<u>\$45</u>	<u>\$624</u>

EXHIBIT E-1

Permanent Improvement Bonds			Road Bonds							Totals	
1988	1992	1993	1969	1977	1985	1987	1988	1992	1993	September 30, 1994	1993
\$4,257	\$7,638	\$12	\$ -	\$2,157	\$6,731	\$47	\$7,268	\$25,603	\$16	\$62,071	\$82,484
-	-	-	-	-	-	-	-	-	-	400	169
-	-	-	154	-	-	-	-	-	-	154	154
-	-	-	-	450	250	-	-	-	-	744	744
<u>\$4,257</u>	<u>\$7,638</u>	<u>\$12</u>	<u>\$154</u>	<u>\$2,607</u>	<u>\$6,981</u>	<u>\$47</u>	<u>\$7,268</u>	<u>\$25,603</u>	<u>\$16</u>	<u>\$63,369</u>	<u>\$83,551</u>
\$ 197	\$ 950	\$ -	\$ -	\$ 105	\$ -	\$ -	\$ -	\$ 297	\$ -	\$ 1,697	\$ 2,221
<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,204</u>	<u>1,004</u>
<u>1,397</u>	<u>950</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>297</u>	<u>-</u>	<u>2,901</u>	<u>3,225</u>
432	3,717	-	-	1,278	3,531	-	109	8,600	-	19,739	32,291
<u>2,428</u>	<u>2,971</u>	<u>12</u>	<u>154</u>	<u>1,224</u>	<u>3,450</u>	<u>47</u>	<u>7,159</u>	<u>16,706</u>	<u>16</u>	<u>40,729</u>	<u>48,035</u>
<u>2,860</u>	<u>6,688</u>	<u>12</u>	<u>154</u>	<u>2,502</u>	<u>6,981</u>	<u>47</u>	<u>7,268</u>	<u>25,306</u>	<u>16</u>	<u>60,468</u>	<u>80,326</u>
<u>\$4,257</u>	<u>\$7,638</u>	<u>\$12</u>	<u>\$154</u>	<u>\$2,607</u>	<u>\$6,981</u>	<u>\$47</u>	<u>\$7,268</u>	<u>\$25,603</u>	<u>\$16</u>	<u>\$63,369</u>	<u>\$83,551</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Certificates of Indebtedness								
	Certificates of Obligation						Permanent Improvement		
	1986	1988	1990	1991	1993	1994	1976	1977	1985
EXPENDITURES:									
Capital outlay	\$ -	\$ -	\$ 502	\$ 7	\$ 911	\$1,436	\$ -	\$ -	\$ 89
Cost of issuance	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	502	7	911	1,436	-	-	89
OTHER FINANCING SOURCES (USES):									
Proceeds from sale	-	-	-	-	-	6,590	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bonds escrow agent	-	-	-	-	-	-	-	-	-
Transfer to General Fund	(23)	-	(67)	-	-	-	-	-	-
Transfer to Road Bond Fund	-	-	-	-	-	-	-	-	-
Transfer from Road Bond Fund	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(23)	-	(67)	-	-	6,590	-	-	-
EXCESS OF OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(23)	-	(569)	(7)	(911)	5,154	-	-	(89)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	469	10	1,033	324	2,480	-	9	41	713
FUND BALANCES AT END OF FISCAL YEAR	<u>\$446</u>	<u>\$10</u>	<u>\$ 464</u>	<u>\$317</u>	<u>\$1,569</u>	<u>\$5,154</u>	<u>\$ 9</u>	<u>\$41</u>	<u>\$624</u>

EXHIBIT E-2

Permanent Improvement Bonds			Road Bonds							Totals	
1988	1992	1993	1969	1977	1985	1987	1988	1992	1993	September 30,	
										1994	1993
\$ 3,905	\$ 13,146	\$ -	\$ -	\$ 450	\$ 2,399	\$ -	\$ (209)	\$ 3,722	\$ -	\$ 26,358	\$ 36,203
-	-	-	-	-	-	-	-	-	-	-	502
<u>3,905</u>	<u>13,146</u>	<u>-</u>	<u>-</u>	<u>450</u>	<u>2,399</u>	<u>-</u>	<u>(209)</u>	<u>3,722</u>	<u>-</u>	<u>26,358</u>	<u>36,705</u>
-	-	-	-	-	-	-	-	-	-	6,590	4,000
-	-	-	-	-	-	-	-	-	-	-	116,542
-	-	-	-	-	-	-	-	-	-	-	(115,851)
-	-	-	-	-	-	-	-	-	-	(90)	(2,395)
-	-	-	-	-	-	-	(59)	-	-	(59)	(80)
59	-	-	-	-	-	-	-	-	-	59	80
-	-	-	-	-	-	-	-	-	-	-	172
<u>59</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59)</u>	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>2,468</u>
(3,846)	(13,146)	-	-	(450)	(2,399)	-	150	(3,722)	-	(19,858)	(34,237)
<u>6,706</u>	<u>19,834</u>	<u>12</u>	<u>154</u>	<u>2,952</u>	<u>9,380</u>	<u>47</u>	<u>7,118</u>	<u>29,028</u>	<u>16</u>	<u>80,326</u>	<u>114,563</u>
<u>\$ 2,860</u>	<u>\$ 6,688</u>	<u>\$12</u>	<u>\$154</u>	<u>\$2,502</u>	<u>\$ 6,981</u>	<u>\$47</u>	<u>\$7,268</u>	<u>\$25,306</u>	<u>\$16</u>	<u>\$ 60,468</u>	<u>\$ 80,326</u>

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DALLAS COUNTY, TEXAS

AGENCY FUNDS

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

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.

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

County Clerk, District Clerk, Sheriff, Justices 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.

Community Supervision and Corrections - used to account for the activities of a State agency with funds in the County depository.

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

Housing Finance Corporation - 1993 Refunding - used to account for monies received as a result of refunding of 1983 Mortgage Revenue Bonds issued by Dallas County Housing Finance Corporation.

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

Community Supervision and Corrections 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-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 - used to account for assets held for employees in accordance with the provisions of Internal Revenue Service Code 457.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - ALL AGENCY FUNDS

SEPTEMBER 30, 1994
(in thousands of dollars)

	Administrative Funds		
	<u>Payroll</u>	<u>Escrow</u>	<u>Bail Bond</u>
<u>ASSETS:</u>			
Cash and investments	\$ 220	\$ 96	\$ 663
Deferred compensation investments	-	-	-
Due from other funds	-	-	-
Restricted assets - securities held in trust	-	-	4,520
	<u>-</u>	<u>-</u>	<u>4,520</u>
 TOTAL ASSETS	 <u>\$ 220</u>	 <u>\$ 96</u>	 <u>\$ 5,183</u>
<u>LIABILITIES:</u>			
Accounts payable:			
Administrative	\$ 215	\$ 89	\$ 5,183
Grants	-	-	-
Departmental special	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total accounts payable	215	89	5,183
Fee office accounts payable	-	-	-
Due to other funds	5	7	-
Deferred compensation benefits	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL LIABILITIES	 <u>\$ 220</u>	 <u>\$ 96</u>	 <u>\$ 5,183</u>

EXHIBIT F-1

Grant Fund Juvenile Probation Commission	Fee Office Funds			
	State Report	County Clerk	District Clerk	Sheriff
\$ 83	\$ 560	\$ 14,124	\$ 14,011	\$ 321
-	-	-	-	-
-	-	-	-	-
<u>\$ 83</u>	<u>\$ 560</u>	<u>\$ 14,124</u>	<u>\$ 14,011</u>	<u>\$ 321</u>
\$ -	\$ -	\$ -	\$ -	\$ -
73	-	-	-	-
-	-	-	-	-
73	-	-	-	-
-	558	14,124	14,011	321
10	2	-	-	-
-	-	-	-	-
<u>\$ 83</u>	<u>\$ 560</u>	<u>\$ 14,124</u>	<u>\$ 14,011</u>	<u>\$ 321</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - ALL AGENCY FUNDS -- CONTINUED

SEPTEMBER 30, 1994
(in thousands of dollars)

	Fee Office Funds			Work Release Special	Housing	Juvenile
	Community Supervision and Corrections	Justices of the Peace	Constables		Finance Corporation - 1993 Refunding	Department Child Support
ASSETS:						
Cash and investments	\$4,621	\$616	\$41	\$13	\$2,726	\$326
Deferred compensation investments	-	-	-	-	-	-
Due from other funds	15	2	-	-	-	-
Restricted assets - securities held in trust	-	-	-	-	-	-
TOTAL ASSETS	<u>\$4,636</u>	<u>\$618</u>	<u>\$41</u>	<u>\$13</u>	<u>\$2,726</u>	<u>\$326</u>
LIABILITIES:						
Accounts payable:						
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-
Departmental special	-	-	-	13	2,726	326
Total accounts payable	-	-	-	13	2,726	326
Fee office accounts payable	4,621	618	41	-	-	-
Due to other funds	15	-	-	-	-	-
Deferred compensation benefits	-	-	-	-	-	-
TOTAL LIABILITIES	<u>\$4,636</u>	<u>\$618</u>	<u>\$41</u>	<u>\$13</u>	<u>\$2,726</u>	<u>\$326</u>

EXHIBIT F-1

Departmental Special Funds

Community Supervision and Corrections Special	Youth Village	District Attorney Check Collection	Tax Assessor- Collector	Deferred Compen- sation	Totals	
					September 30, 1994	1993
\$1,930	\$5	\$30	\$25,199	\$ -	\$65,585	\$50,384
-	-	-	-	23,112	23,112	21,133
-	-	-	39	-	56	29
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,520</u>	<u>4,177</u>
<u>\$1,930</u>	<u>\$5</u>	<u>\$30</u>	<u>\$25,238</u>	<u>\$23,112</u>	<u>\$93,273</u>	<u>\$75,723</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,487	\$ 4,649
-	-	-	-	-	73	-
<u>1,930</u>	<u>5</u>	<u>30</u>	<u>25,238</u>	<u>-</u>	<u>30,268</u>	<u>17,665</u>
1,930	5	30	25,238	-	35,828	22,314
-	-	-	-	-	34,294	32,245
-	-	-	-	-	39	31
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,112</u>	<u>23,112</u>	<u>21,133</u>
<u>\$1,930</u>	<u>\$5</u>	<u>\$30</u>	<u>\$25,238</u>	<u>\$23,112</u>	<u>\$93,273</u>	<u>\$75,723</u>

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

FISCAL YEAR ENDED SEPTEMBER 30, 1994

(in thousands of dollars)

	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
<u>ASSETS:</u>				
Cash and investments	\$50,384	\$3,772,634	\$3,757,433	\$65,585
Deferred compensation investments	21,133	3,502	1,523	23,112
Due from other funds	29	56	29	56
Restricted assets - securities held in trust	4,177	712	369	4,520
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$75,723</u>	<u>\$3,776,904</u>	<u>\$3,759,354</u>	<u>\$93,273</u>
<u>LIABILITIES:</u>				
<u>ADMINISTRATIVE:</u>				
Payroll deductions payable	\$ 77	\$ 29,099	\$ 28,961	\$ 215
Payable to the City of Grand Prairie	29	-	-	29
Payable to bail bondsmen	4,483	700	-	5,183
Other payables	60	7	7	60
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total administrative accounts payable	<u>4,649</u>	<u>29,806</u>	<u>28,968</u>	<u>5,487</u>
Due to other funds	<u>12</u>	<u>7</u>	<u>7</u>	<u>12</u>
<u>GRANTS:</u>				
Payable to the State of Texas	<u>-</u>	<u>373</u>	<u>300</u>	<u>73</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total grants accounts payable	<u>-</u>	<u>373</u>	<u>300</u>	<u>73</u>
Due to other funds	<u>4</u>	<u>6</u>	<u>-</u>	<u>10</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-2

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
FEE OFFICE:				
Payable to the State of Texas	\$ 447	\$ 1,798	\$ 1,687	\$ 558
Payable to District Adult Probation Department	2,832	6,700	4,911	4,621
Payable to fee officers	<u>28,966</u>	<u>1,441</u>	<u>1,292</u>	<u>29,115</u>
Total fee office accounts payable	<u>32,245</u>	<u>9,939</u>	<u>7,890</u>	<u>34,294</u>
Due to other funds	<u>15</u>	<u>17</u>	<u>15</u>	<u>17</u>
DEPARTMENTAL SPECIAL:				
Accounts payable	3,346	10,817	8,063	6,100
Payable to taxing units	<u>14,319</u>	<u>9,849</u>	<u>-</u>	<u>24,168</u>
Total departmental special accounts payable	<u>17,665</u>	<u>20,666</u>	<u>8,063</u>	<u>30,268</u>
Deferred compensation benefits	<u>21,133</u>	<u>3,502</u>	<u>1,523</u>	<u>23,112</u>
TOTAL LIABILITIES	<u><u>\$75,723</u></u>	<u><u>\$64,316</u></u>	<u><u>\$46,766</u></u>	<u><u>\$93,273</u></u>

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Administrative Fund - Payroll</u>	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
ASSETS:				
Cash and investments	\$82	\$583,311	\$583,173	\$220
TOTAL ASSETS	<u>\$82</u>	<u>\$583,311</u>	<u>\$583,173</u>	<u>\$220</u>
LIABILITIES:				
Accounts payable - administrative	\$77	\$ 29,099	\$ 28,961	\$215
Due to other funds	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
TOTAL LIABILITIES	<u>\$82</u>	<u>\$ 29,099</u>	<u>\$ 28,961</u>	<u>\$220</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Administrative Fund - Escrow</u>	Balance October 1, 1993	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1994
ASSETS:				
Cash and investments	\$96	\$ -	\$ -	\$96
TOTAL ASSETS	<u>\$96</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$96</u>
LIABILITIES:				
Accounts payable - administrative	\$89	\$ 7	\$ 7	\$89
Due to other funds	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL LIABILITIES	<u>\$96</u>	<u>\$14</u>	<u>\$14</u>	<u>\$96</u>

(Continued)

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Administrative Fund - Bail Bond</u>	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
ASSETS:				
Cash and investments	\$ 306	\$ 563	\$206	\$ 663
Restricted assets - securities held in trust	<u>4,177</u>	<u>712</u>	<u>369</u>	<u>4,520</u>
TOTAL ASSETS	<u>\$4,483</u>	<u>\$1,275</u>	<u>\$575</u>	<u>\$5,183</u>
LIABILITIES:				
Accounts payable - administrative	<u>\$4,483</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$5,183</u>
TOTAL LIABILITIES	<u>\$4,483</u>	<u>\$ 700</u>	<u>\$ -</u>	<u>\$5,183</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Grant Fund - Juvenile Probation Commission</u>	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
ASSETS:				
Cash and investments	\$4	\$18,520	\$18,441	\$83
TOTAL ASSETS	<u>\$4</u>	<u>\$18,520</u>	<u>\$18,441</u>	<u>\$83</u>
LIABILITIES:				
Accounts payable - grants	\$-	\$ 373	\$ 300	\$73
Due to other funds	<u>4</u>	<u>6</u>	<u>-</u>	<u>10</u>
TOTAL LIABILITIES	<u>\$4</u>	<u>\$ 379</u>	<u>\$ 300</u>	<u>\$83</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Fee Office Fund - State Reports</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	\$449	\$62,581	\$62,470	\$560
TOTAL ASSETS	<u>\$449</u>	<u>\$62,581</u>	<u>\$62,470</u>	<u>\$560</u>
LIABILITIES:				
Fee office accounts payable	\$447	\$ 1,798	\$ 1,687	\$558
Due to other funds	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL LIABILITIES	<u>\$449</u>	<u>\$ 1,800</u>	<u>\$ 1,689</u>	<u>\$560</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Fee Office Fund - County Clerk</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	\$13,442	\$514,890	\$514,208	\$14,124
TOTAL ASSETS	<u>\$13,442</u>	<u>\$514,890</u>	<u>\$514,208</u>	<u>\$14,124</u>
LIABILITIES:				
Fee office accounts payable	\$13,442	\$ 878	\$ 196	\$14,124
TOTAL LIABILITIES	<u>\$13,442</u>	<u>\$ 878</u>	<u>\$ 196</u>	<u>\$14,124</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Fee Office Fund - District Clerk</u>	Balance October 1, 1993	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1994
ASSETS:				
Cash and investments	<u>\$14,609</u>	<u>\$646,163</u>	<u>\$646,761</u>	<u>\$14,011</u>
TOTAL ASSETS	<u>\$14,609</u>	<u>\$646,163</u>	<u>\$646,761</u>	<u>\$14,011</u>
LIABILITIES:				
Fee office accounts payable	<u>\$14,609</u>	<u>\$ 480</u>	<u>\$ 1,078</u>	<u>\$14,011</u>
TOTAL LIABILITIES	<u>\$14,609</u>	<u>\$ 480</u>	<u>\$ 1,078</u>	<u>\$14,011</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Fee Office Fund - Sheriff</u>	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
ASSETS:				
Cash and investments	<u>\$299</u>	<u>\$19,488</u>	<u>\$19,466</u>	<u>\$321</u>
TOTAL ASSETS	<u>\$299</u>	<u>\$19,488</u>	<u>\$19,466</u>	<u>\$321</u>
LIABILITIES:				
Fee office accounts payable	<u>\$299</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$321</u>
TOTAL LIABILITIES	<u>\$299</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$321</u>

(Continued)

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Fee Office Fund - <u>Community Supervision and Corrections</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	\$2,830	\$944,843	\$943,052	\$4,621
Due from other funds	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
TOTAL ASSETS	<u>\$2,845</u>	<u>\$944,858</u>	<u>\$943,067</u>	<u>\$4,636</u>
LIABILITIES:				
Fee office accounts payable	\$2,832	\$ 6,700	\$ 4,911	\$4,621
Due to other funds	<u>13</u>	<u>15</u>	<u>13</u>	<u>15</u>
TOTAL LIABILITIES	<u>\$2,845</u>	<u>\$ 6,715</u>	<u>\$ 4,924</u>	<u>\$4,636</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Fee Office Fund - <u>Justices of the Peace</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	\$577	\$792	\$753	\$616
Due from other funds	<u>-</u>	<u>2</u>	<u>-</u>	<u>2</u>
TOTAL ASSETS	<u>\$577</u>	<u>\$794</u>	<u>\$753</u>	<u>\$618</u>
LIABILITIES:				
Fee office accounts payable	<u>\$577</u>	<u>\$ 58</u>	<u>\$ 17</u>	<u>\$618</u>
TOTAL LIABILITIES	<u>\$577</u>	<u>\$ 58</u>	<u>\$ 17</u>	<u>\$618</u>

(Continued)

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Fee Office Fund - Constables</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	\$39	\$1,304	\$1,302	\$41
TOTAL ASSETS	<u>\$39</u>	<u>\$1,304</u>	<u>\$1,302</u>	<u>\$41</u>
LIABILITIES:				
Fee office accounts payable	\$39	\$ 3	\$ 1	\$41
TOTAL LIABILITIES	<u>\$39</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$41</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Departmental Special Fund - <u>Work Release Special</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	<u>\$17</u>	<u>\$1,343</u>	<u>\$1,347</u>	<u>\$13</u>
TOTAL ASSETS	<u>\$17</u>	<u>\$1,343</u>	<u>\$1,347</u>	<u>\$13</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$17</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$13</u>
TOTAL LIABILITIES	<u>\$17</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$13</u>

(Continued)

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Departmental Special Fund - Housing Finance Corporation - 1993 Refunding	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
ASSETS:				
Cash and investments	\$ -	\$45,962	\$43,236	\$2,726
TOTAL ASSETS	<u>\$ -</u>	<u>\$45,962</u>	<u>\$43,236</u>	<u>\$2,726</u>
LIABILITIES:				
Accounts payable - departmental special	\$ -	\$ 2,726	\$ -	\$2,726
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 2,726</u>	<u>\$ -</u>	<u>\$2,726</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Departmental Special Fund - <u>Juvenile Department Child Support</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	<u>\$274</u>	<u>\$14,857</u>	<u>\$14,805</u>	<u>\$326</u>
TOTAL ASSETS	<u>\$274</u>	<u>\$14,857</u>	<u>\$14,805</u>	<u>\$326</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$274</u>	<u>\$ 54</u>	<u>\$ 2</u>	<u>\$326</u>
TOTAL LIABILITIES	<u>\$274</u>	<u>\$ 54</u>	<u>\$ 2</u>	<u>\$326</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Departmental Special Fund - <u>District Attorney Check Collection</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	<u>\$87</u>	<u>\$181</u>	<u>\$238</u>	<u>\$30</u>
TOTAL ASSETS	<u>\$87</u>	<u>\$181</u>	<u>\$238</u>	<u>\$30</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$87</u>	<u>\$ -</u>	<u>\$ 57</u>	<u>\$30</u>
TOTAL LIABILITIES	<u>\$87</u>	<u>\$ -</u>	<u>\$ 57</u>	<u>\$30</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Departmental Special Fund - Tax Assessor and Collector</u>	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
ASSETS:				
Cash and investments	\$15,367	\$911,811	\$901,979	\$25,199
Due from other funds	<u>14</u>	<u>39</u>	<u>14</u>	<u>39</u>
TOTAL ASSETS	<u>\$15,381</u>	<u>\$911,850</u>	<u>\$901,993</u>	<u>\$25,238</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$15,381</u>	<u>\$ 17,856</u>	<u>\$ 7,999</u>	<u>\$25,238</u>
TOTAL LIABILITIES	<u>\$15,381</u>	<u>\$ 17,856</u>	<u>\$ 7,999</u>	<u>\$25,238</u>

(Continued)

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

Departmental Special Fund - <u>Deferred Compensation</u>	Balance October 1, 1993	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1994
ASSETS:				
Restricted assets - investments	<u>\$21,133</u>	<u>\$3,502</u>	<u>\$1,523</u>	<u>\$23,112</u>
TOTAL ASSETS	<u>\$21,133</u>	<u>\$3,502</u>	<u>\$1,523</u>	<u>\$23,112</u>
LIABILITIES:				
Deferred compensation benefits	<u>\$21,133</u>	<u>\$3,502</u>	<u>\$1,523</u>	<u>\$23,112</u>
TOTAL LIABILITIES	<u>\$21,133</u>	<u>\$3,502</u>	<u>\$1,523</u>	<u>\$23,112</u>

DALLAS COUNTY, TEXAS

GENERAL FIXED ASSETS ACCOUNT GROUP

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

DALLAS COUNTY, TEXAS

EXHIBIT G-1

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

SEPTEMBER 30, 1994
(in thousands of dollars)

GENERAL FIXED ASSETS:

Land	\$ 29,977
Buildings	329,789
Improvements other than buildings	1,528
Machinery and equipment	<u>61,778</u>

TOTAL GENERAL FIXED ASSETS

\$423,072

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:

Capital projects funds	\$337,043
Current revenues	84,920
Gifts	<u>1,109</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS

\$423,072

DALLAS COUNTY, TEXAS

EXHIBIT G-2

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

FISCAL YEAR ENDED SEPTEMBER 30, 1994
(in thousands of dollars)

	Changes by Function and Activity			
	Balance October 1, 1993	Additions	Deductions	Balance September 30, 1994
General government	\$130,214	\$14,965	\$ 813	\$144,366
Public safety	240,595	15,352	975	254,972
Streets and highways	15,712	293	361	15,644
Health	3,322	314	30	3,606
Public welfare	1,662	207	316	1,553
Schools	6	-	-	6
Libraries	2,890	43	8	2,925
Total before transfers	394,401	31,174	2,503	423,072
LESS - transfers	-	(1,896)	(1,896)	-
TOTAL	<u>\$394,401</u>	<u>\$29,278</u>	<u>\$ 607</u>	<u>\$423,072</u>

	Changes by Asset Types and Source				Total
	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	
BALANCE, OCTOBER 1	\$27,570	\$306,763	\$ 1,525	\$58,543	\$394,401
Add:					
Expenditures from County Funds:					
General	-	405	-	1,451	1,856
Road and bridge	-	-	-	52	52
Permanent improvement	6	189	3	2	200
Law library	-	-	-	30	30
Capital projects	999	16,826	1	1,662	19,488
Other funds	1,402	5,631	-	609	7,642
Gifts	-	-	-	10	10
Total additions	<u>2,407</u>	<u>23,051</u>	<u>4</u>	<u>3,816</u>	<u>29,278</u>
Deduct:					
Assets sold or otherwise disposed of	-	(25)	(1)	(581)	(607)
BALANCE, SEPTEMBER 30	<u>\$29,977</u>	<u>\$329,789</u>	<u>\$ 1,528</u>	<u>\$61,778</u>	<u>\$423,072</u>

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STATISTICAL SECTION

DALLAS COUNTY, TEXAS

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

Year	Real Property		Personal Property	
	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value
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
1992	74,412,681	75,159,313	18,312,400	18,312,400
1993	72,122,560	72,778,934	19,007,702	19,007,703
1994	73,502,664	74,184,153	18,881,430	18,881,430

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>Total</u>		<u>Statutory Ratio of Assessed Value to True Value</u>
<u>Assessed Value</u>	<u>Estimated True Value</u>	
\$ 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
92,725,081	93,471,713	1.00
91,130,262	91,786,637	1.00
92,384,094	93,065,583	1.00

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

DALLAS COUNTY, TEXAS

PROPERTY TAX RATES AND TAX LEVIES - LAST TEN YEARS

Year	General Fund Tax Rates (1)	Jury Fund	Permanent Improvement Fund
1985	0.0901	0.0013	0.0019
1986	0.0843	0.00114	0.00114
1987	0.0844	0.00112	0.00112
1988	0.0979	0.00105	0.00062
1989	0.10874	0.00159	0.00072
1990	0.11484	0.00182	0.00070
1991	0.12346	0.00191	
1992	0.13594	0.00186	
1993	0.13597	0.00183	
1994	0.14043	0.00197	

Tax levies (1)
(in thousands of dollars)

1985	\$ 69,125	\$ 997	\$ 1,458
1986	71,897	937	937
1987 (2)	75,194	980	980
1988	84,753	952	519
1989	92,471	1,352	612
1990	95,236	1,509	580
1991	98,688	1,527	
1992	104,284	1,429	
1993	102,135	1,368	
1994	106,843	1,494	

Legal limitation note (3):

Original - Texas Constitution, Article 8, Section 9	\$ 0.80000
Additional authorized by voters - Texas Constitution	\$ 0.15000
Additional authorized by Article 4494 n.2	\$ 0.75000
Additional authorized by constitutional amendment, Article 3, Section 52 - limited only by annual requirements	<u>\$ 0.02873</u>
	<u><u>\$ 1.72873</u></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

TABLE 2

Debt Service Funds	Total Primary Government	Component Unit	Total Reporting Entity
0.0391	0.1324	0.1260	0.2584
0.04190	0.12848	0.1260	0.25448
0.04190	0.12854	0.1294	0.25794
0.05145	0.15102	0.1371	0.28812
0.05145	0.16250	0.15301	0.31551
0.05145	0.16881	0.17500	0.34381
0.05145	0.17682	0.19796	0.37478
0.06460	0.20240	0.20696	0.40936
0.06460	0.20240	0.20271	0.40511
0.06000	0.20240	0.19959	0.40199
\$ 29,997	\$101,577	\$ 96,645	\$198,222
35,693	109,464	107,318	216,782
37,330	114,484	115,095	229,579
44,498	130,722	118,674	249,396
43,753	138,188	130,101	268,289
42,667	139,992	145,105	285,097
41,127	141,342	158,221	299,563
49,564	155,277	158,756	314,033
48,529	152,032	155,439	307,471
45,660	153,997	151,840	305,837

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 30 or more than 60 days prior to July 1, 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.

Tax levy figures are shown net of homestead exemption. Tax rates shown are amounts per hundred dollars of net assessed value.

- (1) Source: Dallas County financial records.
- (2) Figure for 1987 adjusted to reflect supplemental levy amounts.
- (3) Source: Civil Statutes of Texas.

DALLAS COUNTY, TEXAS

TAX LEVIES AND REPORTING ENTITY 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>	<u>Collections of Prior Year's Tax Levy During Fiscal Period (a)</u>
1985	\$198,222	\$193,220	97.50 %	\$8,208
1986	216,782	209,952	96.80	4,047
1987	229,579	217,492	94.70	4,753
1988	249,396	245,578	98.50	3,349
1989	268,289	259,816	96.84	8,199
1990	285,097	276,378	96.94	6,292
1991	299,563	290,747	97.06	7,629
1992	314,033	303,865	96.76	6,929
1993	307,471	299,079	97.27	5,779
1994	305,837 (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 1994 tax roll are incomplete until the end of the fiscal tax year, June 30, 1995.

Source: Dallas County financial records.

TABLE 3

<u>Total Collections</u>	<u>Percentage of Total Collections to Tax Levies</u>
\$201,428	101.62 %
213,999	98.72
222,245	96.81
248,927	99.81
268,015	99.90
282,670	99.15
298,376	99.60
310,794	98.97
304,858	99.15

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>	<u>Less Debt Service Funds</u>
1985	1,799,700	\$ 93,152,830,510	\$250,220,000	\$19,356,202
1986	1,752,050	104,811,736,414	272,550,000	22,499,000
1987	1,833,100	100,956,317,096	328,790,000	25,697,000
1988	1,820,650	102,118,410,151	453,330,000	26,473,000
1989	1,838,250	100,833,650,727	424,748,000	32,292,000
1990	1,852,810	99,034,415,882	394,970,000	31,593,000
1991	1,858,341	96,151,043,915	367,676,365	21,446,000
1992	1,873,850	92,725,081,175	409,570,000	19,232,000
1993	1,882,400	91,130,262,447	388,898,000	20,849,000
1994	1,913,395	92,384,094,273	359,200,000	21,787,000

Note: The information provided in this table excludes the bonded debt of the Discretely Presented Component Unit.

Source: Dallas County financial records.

TABLE 4

<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$230,863,798	0.00248	\$ 128
250,051,000	0.00239	143
303,093,000	0.00300	165
426,857,000	0.00418	234
392,456,000	0.00389	213
363,377,000	0.00367	196
346,230,365	0.00360	186
390,338,000	0.00421	208
368,049,000	0.00404	196
337,413,000	0.00365	176

DALLAS COUNTY, TEXAS

TABLE 5

TOP TEN TAXPAYERS

SEPTEMBER 30, 1994
(in thousands of dollars)

<u>Name of Taxpayer</u>	<u>Type of Property</u>	<u>Total Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
Southwestern Bell Telephone Company	Telephone utility	\$1,248,108	1.35 %
Texas Utilities Electric Company	Electric utility	1,134,622	1.23
Texas Instruments	Manufacturer of electronic equipment	627,593	0.68
GTE	Telephone utility	436,234	0.47
Southwest Airlines	Airline	399,174	0.43
AT&T	Telephone utility	353,817	0.38
IBM	Computers	281,997	0.31
MCI	Telephone utility	260,988	0.28
Prudential	Insurance	205,977	0.22
Sears	Retail	<u>172,270</u>	<u>0.19</u>
TOTAL		<u>\$5,120,780</u>	<u>5.54 %</u>

Note: Estimated amounts based on 1994 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, 1994
(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>
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
1992	140,752	22,699	6,664	19,519	44,553	43,144	277,331
1993	152,983	24,159	7,304	16,001	61,928	40,523	302,898
1994	150,501	24,841	8,305	13,311	94,441	41,577	332,976

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, 1994
(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>
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
1992	111,300	78,513	7,347	16,356	14,821
1993	111,856	88,234	8,930	19,449	19,733
1994	118,158	106,929	7,076	25,378	25,759

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

Source: Dallas County financial records.

TABLE 7

<u>Libraries</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Totals</u>
\$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
204	55,251	60,296	344,088
228	36,203	66,540	351,173
101	26,358	59,211	368,970

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

SEPTEMBER 30, 1994

(in thousands of dollars)

<u>Year</u>	<u>Total Expenditures</u>	<u>Debt Service</u>	<u>Debt Service as Percent of Total</u>
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
1992	344,088	60,296	17.52
1993	350,288	66,540	19.00
1994	368,970	59,211	16.05

Note:

- (a) The 1986 decrease in debt service expenditures resulted from 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
PRIMARY GOVERNMENT

SEPTEMBER 30, 1994
(in thousands of dollars)

ASSESSED VALUATION OF REAL PROPERTY		<u>\$73,502,664</u>
ASSESSED VALUATION OF ALL TAXABLE PROPERTY		<u>92,384,094</u>
BONDS ISSUED UNDER ARTICLE 3, SECTION 52, OF THE TEXAS CONSTITUTION:		
Debt limit, one-fourth of real property assessed valuation		18,375,666
Amount of debt applied to debt limit:		
Bonded debt	\$167,459	
Less debt service funds - appropriation for future debt payments	<u>10,157</u>	
Total amount of debt applicable to debt limit		<u>157,302</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE 3, SECTION 52, OF THE TEXAS CONSTITUTION		<u>18,218,364</u>
BONDS ISSUED UNDER TEXAS GENERAL LAWS:		
Debt limit, five percent of assessed valuation of all taxable property		4,619,205
Amount of debt applied to debt limit:		
Bonded debt	191,741	
Less debt service funds - appropriation for future debt payments	<u>11,630</u>	
Total amount of debt applicable to debt limit		<u>180,111</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER TEXAS GENERAL LAWS		<u>\$ 4,439,094</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, 1994

<u>Official Title</u>	<u>Incumbent</u>	<u>Salary</u>	<u>Amount of Surety Bond</u>
County Judge	Lee Jackson	\$ 90,972.00	\$ 5,000
Commissioner, Precinct 1	Jimmy L. Jackson	74,964.00	5,000
Commissioner, Precinct 2	Nancy E. Judy	74,964.00	5,000
Commissioner, Precinct 3	John Wiley Price	74,964.00	5,000
Commissioner, Precinct 4	Chris V. Semos	74,964.00	5,000
County Auditor	Joe Jack Mills	87,600.00	5,000
County Treasurer	Bill Melton	72,552.00	25,000
Assessor-Collector of Taxes	David Childs	72,552.00	200,000(a)
County Clerk	Earl C. Bullock, Jr.	72,552.00	500,000
District Attorney	John Vance	110,844.00	5,000(b)
District Clerk	William R. Long	72,552.00	100,000
Sheriff	James C. Bowles	82,824.00	10,000

Note:

(a) Bonded to the County of Dallas	\$ 100,000
Bonded to the State of Texas	<u>100,000</u>
	<u>\$ 200,000</u>
(b) Bonded to the State of Texas	<u>\$ 5,000</u>

DALLAS COUNTY, TEXAS

SCHEDULE OF INSURANCE IN FORCE
PRIMARY GOVERNMENT

SEPTEMBER 30, 1994

<u>Type of Coverage</u>	<u>Property Covered</u>
Comprehensive	Boilers and machinery (\$5,000 deductible)
Theft, dishonesty and disappearance	Money and securities (\$500 deductible)
Losses while in depository	Money and securities
Theft, dishonesty and disappearance Tax Assessor-Collector	Money, checks and securities (\$5,000 deductible) (a)
All risk	Telephone system (\$2,500 deductible)
Fire and theft	Contractors' equipment at Road & Bridge precincts (\$10,000 deductible)
Fire and extended coverage (all risk)	All County buildings and contents (\$600,000 deductible)
All risk	Data media and computer equipment (\$10,000 deductible)
All risk	Radio and television towers and equipment (\$5,000 deductible)
Workers' compensation	Certain grant-supported County district employees
Workers' compensation	Administration
Stop-loss insurance	County employees

(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>
\$ 24,500	\$ 50,000,000	1/92 to 1/95	Hartford Steam & Boiler Inspection & Insurance
2,875	Schedule	7/94 to 7/95	U.S. Fire Insurance
500	500,000	9/94 to 9/95	U.S. Fire Insurance
7,856	5,000 to 200,000 (b)	3/93 to 3/95	U.S. Fire Insurance
2,230	2,100,000	7/94 to 7/95	Hartford Insurance Co.
9,115	6,629,065	1/94 to 11/97	Royal Insurance
98,761	359,825,389	11/92 to 11/95	Firemans' Fund
10,500	13,600,000	3/92 to 3/95	National Surety Corp.
1,800	659,000	1/94 to 1/97	Royal Insurance
103,648	Statutory	1/95 to 1/96	U.S. Fire Insurance
80,000	-	9/92 to 9/95	Self-insured; Willis Rollison Inc., Third-Party Administrator
538,705	-	1/94 to 12/94	Blue Cross

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

SEPTEMBER 30, 1994
(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	09/30/94	\$ 337,413	100.0 %	\$ 337,413
Hospital District	09/30/94	9,891	100.0	9,891
Water Control and Improvement District No. 6	09/30/94	7,029	100.0	7,029
Independent school districts:				
Carrollton-Farmers Branch	08/31/94	59,962	97.4	58,403
Cedar Hill	08/31/94	22,320	100.0	22,320
Coppell	08/31/94	60,554	100.0	60,554
Dallas	08/31/94	268,804	100.0	268,804
DeSoto	08/31/94	27,185	100.0	27,185
Duncanville	08/31/94	35,655	100.0	35,655
Ferris	08/31/94	6,236	4.5	281
Garland	08/31/94	191,486	100.0	191,486
Grand Prairie	08/31/94	60,168	100.0	60,168
Grapevine	08/31/94	85,415	1.0	854
Highland Park	08/31/94	33,589	100.0	33,589
Irving	08/31/94	127,635	100.0	127,635
Lancaster	08/31/94	26,881	100.0	26,881
Mesquite	08/31/94	150,098	100.0	150,098
Richardson	08/31/94	72,812	100.0	72,812
Wilmer-Hutchins	08/31/94	<u>6,379</u>	100.0	<u>6,379</u>
Total independent school districts		<u>1,235,179</u>		<u>1,143,104</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, 1994
(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	09/30/94	\$ 27,519	98.4 %	\$ 27,079
Balch Springs	09/30/94	169	100.0	169
Carrollton	09/30/94	82,695	100.0	82,695
Cedar Hill	09/30/94	10,140	100.0	10,140
Cockrell Hill	09/30/94	129	100.0	129
Coppell	09/30/94	31,058	100.0	31,058
Dallas	09/30/94	688,802	100.0	688,802
DeSoto	09/30/94	24,988	100.0	24,988
Duncanville	09/30/94	21,819	100.0	21,819
Farmers Branch	09/30/94	32,965	100.0	32,965
Garland	09/30/94	110,200	100.0	110,200
Grand Prairie	09/30/94	61,583	100.0	61,583
Highland Park	09/30/94	670	100.0	670
Hutchins	09/30/94	76	100.0	76
Irving	09/30/94	66,709	100.0	66,709
Lancaster	09/30/94	9,052	100.0	9,052
Mesquite	09/30/94	46,331	100.0	46,331
Richardson	09/30/94	80,630	99.0	79,824
Rowlett	09/30/94	13,573	100.0	13,573
Sachse	09/30/94	944	100.0	944
Seagoville	09/30/94	466	100.0	466
Sunnyvale	09/30/94	9	100.0	9
University Park	09/30/94	5,648	100.0	5,648
Wilmer	09/30/94	2,024	100.0	2,024
		<u>1,318,199</u>		<u>1,316,953</u>
Total cities and towns	09/30/94	<u>1,318,199</u>		<u>1,316,953</u>
TOTAL		<u>\$2,553,378</u>		<u>\$2,460,057</u>

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

DALLAS COUNTY, TEXAS

DISCRETE COMPONENT UNIT
 PROGRESS OF DEFINED BENEFIT PENSION PLAN
 EIGHT-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>
1987	\$ 21,916	\$ 12,887	170.1%	\$ 9,029
1988	27,447	20,568	133.4	6,879
1989	31,762	27,581	115.2	4,181
1990	36,494	34,154	106.9	2,340
1991	42,052	45,420	92.6	(3,368)
1992	52,271	57,059	91.6	(4,788)
1993	61,741	67,726	91.2	(5,985)
1994	73,629	79,982	92.1	(6,353)

Source: Dallas County Hospital District.

TABLE 16

<u>Annual Covered Payroll</u>	<u>(Unfunded) Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll</u>
\$ 64,709	14.0 %
74,102	9.3
70,015	6.0
82,415	2.8
93,899	(3.6)
109,635	(4.4)
141,100	(4.2)
158,328	(4.0)

DALLAS COUNTY, TEXAS

TABLE 19

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation								1846
Form of Government:	A public corporation and political subdivision of the State of Texas							
Number of County employees, September 30, 1994								6,375
Area - square miles								900
Population (a):	1850	2,743	1900	82,726	1950	614,799	1991	1,858,341
	1860	8,665	1910	135,748	1960	951,527	1992	1,873,850
	1870	13,314	1920	210,551	1970	1,327,321	1993	1,882,400
	1880	33,488	1930	325,691	1980	1,556,549	1994	1,913,395
	1890	67,042	1940	398,564	1990	1,852,810		
Elections (b):								
			1984	1988	1992	1994		
			<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>		
Registered voters			884,611	874,843	894,588	862,138		
Number of votes cast			619,370	604,084	667,100	465,078		
Percentage of registered voters voting			70.02%	69.05%	74.57%	53.94%		
Miles of maintained roads, 1994 (c) (excludes federal and state highways and city streets):								
Paved streets, bridges and culverts								1,604.63
Earth and gravel streets, bridges and culverts								<u>1.56</u>
Total								1,606.19
Climate, 1994 (d):								
Altitude								450 - 750 feet
Rainfall (inches):								
Normal								33.70
Actual								36.72
Temperature (F):	High	Low						
Normal average	76.3	54.6						
Actual average	75.7	54.9						
Data Sources:								
(a)	Census Bureau							
(b)	Elections Dept.							
(c)	Public Works Dept.							
(d)	Weather Bureau							

(Continued)

DALLAS COUNTY, TEXAS

TABLE 19

MISCELLANEOUS STATISTICAL DATA

County of Dallas:	
Total assets, all Dallas area banks - 1994 (e)	72,165,000,000
Total consumption of natural gas cu. ft. - 1993 (f)	148,908,492,000

Radio and Television (g):	
Radio stations	41
Television stations	13

Colleges and Universities (g)	21
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FEE OFFICE FACTS (h)

	<u>1992</u>	<u>1993</u>	<u>1994</u>
Justice of the Peace Courts:			
Employees	96	92	88
Cases	164,903	152,855	148,743
Budget	\$3,640,823	\$3,493,688	\$3,621,887
Fee income	\$991,314	\$971,640	\$992,934
Fine income	\$2,011,583	\$1,935,435	\$1,855,735
County Treasurer:			
Employees	15	15	15
Total receipts	\$15,845,461,331	\$14,611,529,390	\$15,239,454,864
Total disbursements	\$15,803,313,826	\$14,268,453,737	\$15,118,232,515
Investment earnings	\$15,178,462	\$9,351,881	\$9,311,876
Budget charges	\$656,524	\$652,209	\$611,829
Fee income	\$171,460	\$ 197,103	\$181,038

- Data Sources:
- (e) Federal Reserve
 - (f) Lone Star Gas
 - (g) Chamber of Commerce
 - (h) Dallas County financial records

(Continued)

DALLAS COUNTY, TEXAS

TABLE 19

MISCELLANEOUS STATISTICAL DATA
FEE OFFICE FACTS (h) -- CONTINUED

	<u>1992</u>	<u>1993</u>	<u>1994</u>
Constables:			
Employees	203	190	189
Civil process cases	136,640	135,036	129,883
Budget charges	\$7,704,226	\$7,035,291	\$7,119,592
Fee income	\$5,567,910	\$5,564,943	\$5,301,263
District Clerk:			
Employees	228	222	226
Civil process cases	50,784	47,894	48,058
Criminal cases	30,718	30,671	27,640
Jurors	96,689	103,279	103,269
Budget charges	\$7,107,814	\$6,823,350	\$7,192,464
Fee income	\$4,076,926	\$3,908,829	\$4,075,539
Assessor-Collector of Taxes:			
Employees	224	219	213
Ad valorem assessment notices issued	703,211	703,550	709,118
Motor vehicle registrations	1,591,847	1,643,975	1,641,409
Budget charges	\$7,742,585	\$7,143,190	\$7,225,743
Collections	\$764,039,083	\$ 710,016,732	\$772,591,012
County Clerk:			
Employees	167	162	171
Marriage licenses	19,673	18,861	18,888
Civil suits	11,231	10,137	9,879
Probate cases	7,529	7,977	7,942
Criminal cases	78,922	77,909	76,132
Budget charges	\$6,324,827	\$ 6,282,647	\$6,521,923
Fee income	\$7,248,166	\$ 7,537,003	\$8,009,653
Sheriff:			
Employees	1,533	1,800	1,816
Daily average in county jail	6,107	7,391	9,343
Persons booked	103,943	109,872	110,718
Civil process cases	11,044	11,757	13,305
Budget charges	\$ 50,214,383	\$51,185,036	\$70,512,814
Fee income	\$4,240,678	\$ 1,755,975	\$2,833,029
Average food cost per person per day	\$1.85	\$1.81	\$1.80

Data Sources:

(h) Dallas County financial records

DALLAS COUNTY, TEXAS

TABLE 19

MISCELLANEOUS STATISTICAL DATA

Dallas County Schools (i)

Changes in cash balances for the year ended August 31, 1994:

	Balance September 1, <u>1993</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance August 31, <u>1994</u>
Operating account	\$ 1,067,348	\$35,408,868	\$36,681,923	\$ (205,707)
Consolidated payroll account	81,002	11,989,134	12,070,136	
Investments	<u>12,052,936</u>	<u>2,394,195</u>	<u>3,894,641</u>	<u>10,552,490</u>
Total	<u>\$ 13,201,286</u>	<u>\$49,792,197</u>	<u>\$52,646,700</u>	<u>\$ 10,346,783</u>

Data Sources:

(i) Dallas County School District.

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