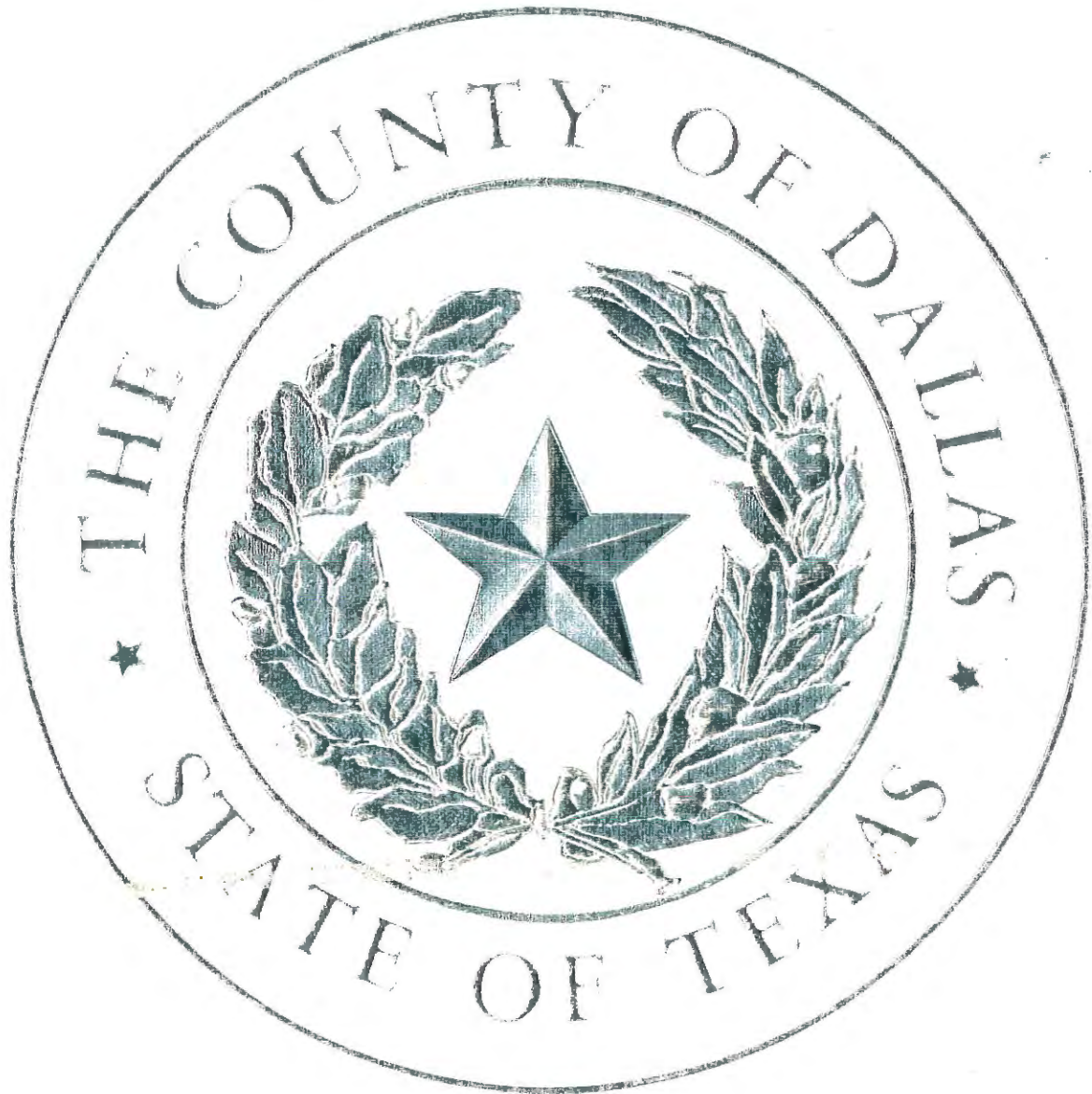
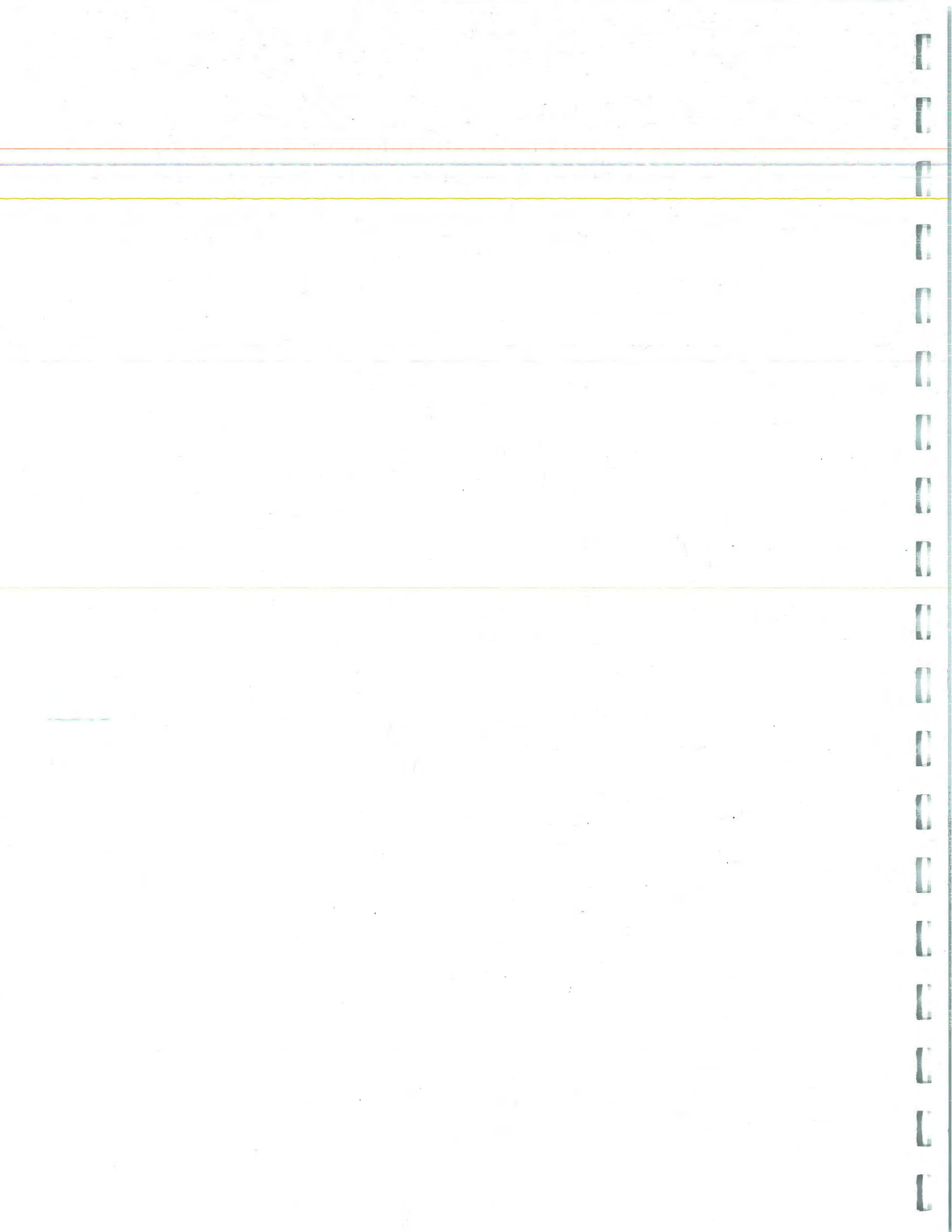


COMPREHENSIVE ANNUAL FINANCIAL REPORT  
DALLAS COUNTY, TEXAS



FOR THE YEAR ENDED

SEPTEMBER 30, 1995



DALLAS COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 1995

Prepared by:

Joe Jack Mills, CPA  
County Auditor  
509 Main, Suite 407  
Dallas, Texas 75202

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DALLAS COUNTY, TEXAS

Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 1995

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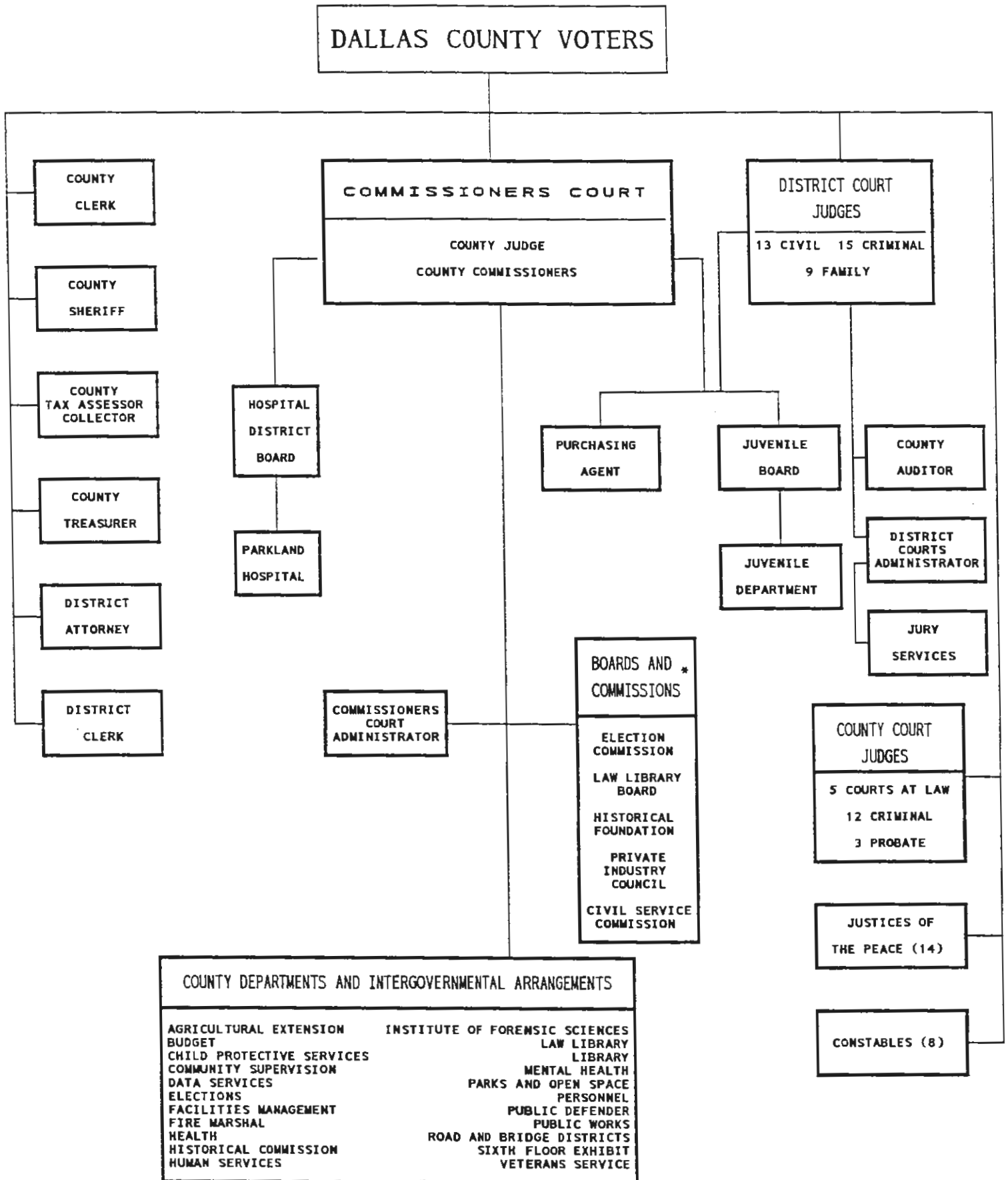
DALLAS COUNTY, TEXAS

PRINCIPAL OFFICIALS

<u>Official Title</u>	<u>Incumbent</u>
County Judge	Lee F. Jackson
Commissioner, Precinct 1	Jimmy L. Jackson
Commissioner, Precinct 2	Mike Cantrell
Commissioner, Precinct 3	John Wiley Price
Commissioner, Precinct 4	Kenneth A. Mayfield
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



COUNTY DEPARTMENTS AND INTERGOVERNMENTAL ARRANGEMENTS	
AGRICULTURAL EXTENSION	INSTITUTE OF FORENSIC SCIENCES
BUDGET	LAW LIBRARY
CHILD PROTECTIVE SERVICES	LIBRARY
COMMUNITY SUPERVISION	MENTAL HEALTH
DATA SERVICES	PARKS AND OPEN SPACE
ELECTIONS	PERSONNEL
FACILITIES MANAGEMENT	PUBLIC DEFENDER
FIRE MARSHAL	PUBLIC WORKS
HEALTH	ROAD AND BRIDGE DISTRICTS
HISTORICAL COMMISSION	SIXTH FLOOR EXHIBIT
HUMAN SERVICES	VETERANS SERVICE

\*DOES NOT INCLUDE ADVISORY BOARDS

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**DALLAS COUNTY  
COUNTY AUDITOR**

January 31, 1996

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, 1995, 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, justices of the peace, 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 below.

Blended Component Units - The Dallas County Housing Finance Corporation and North Central Texas Health Facilities Development Corporation qualify as component units since the Commissioners Court either sits as the governing board or appoints the governing board of the corporations. The only activity of the Housing Finance Corporation has been the issuance of single-family mortgage bonds that are disclosed as conduit debt in footnote G. The Health Facilities Development Corporation has no financial activity since all debt issuances are by and in the name of the individual approved health facilities.

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 1995 population is estimated to be 1,942,303. The County is a major part of the largest Consolidated Metropolitan Statistical Area ("CMSA") in Texas and the ninth largest CMSA 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 second 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 two years has shown signs of renewed growth and strength. Market values of all properties increased approximately \$4.08 billion from 1994 to 1995. Taxable values on which the "effective tax rate" was calculated increased approximately \$3.4 billion during the same period. A modest increase in market and taxable values is projected for 1996. The Dallas, Texas, Metropolitan Statistical Area unemployment rate decreased to 4.7% in September 1995 from 5.0% in September 1994 according to the *Texas Labor Market Review* published by the Texas Employment

Commission. Total employment increased from 1,584,000 in September 1994 to 1,638,600 in September 1995. (The 1994 total employment figure is revised from the 1,599,800 preliminary number reported in our 1994 report. The September 1995 total employment figure of 1,638,600 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 have increased for two consecutive years and are expected to increase modestly in the next few years. The decline in the unemployment rate from 1994 to 1995 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 at or above the County's policy levels 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

Juvenile Justice - The County continues to explore avenues to increase its effectiveness in reducing juvenile crime. The FY95 budget provided funding for new and innovative initiatives designed to curb juvenile crime, to rehabilitate offenders and to detain those who commit serious offenses. The new juvenile justice facility was occupied in FY95 and should enhance the efficiency of the Juvenile Department operations. The Juvenile Department budget for FY95 was increased by approximately \$1.8 million over FY94 expenditures which indicates the County's commitment to meeting the challenge in the area of juvenile crime. The State Legislature made significant changes in the laws dealing with sentencing and rehabilitation of juvenile offenders in an effort to support local authorities in their fight against juvenile delinquency. Effective solutions to this very complex issue have been elusive and the cooperation and best efforts of State and County government officials and employees and the public at large will be required to solve the juvenile crime problem.

Electronic Case Filing - The District Clerk offered a new service to the legal community in FY95. The Clerk's office was 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 individuals or firms who desire the service and contains features which enable the District Clerk to automatically transfer filing fees from prearranged escrow accounts established by each participating entity. Subscription fees are expected to fully compensate the County for the expenses of installing and maintaining the system.

Statewide Registration and Title System - Implementation of the new statewide vehicle Registration and Title System (RTS) began in Dallas County in FY95 and is expected to be fully implemented in FY96. 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 Bonds - In FY95, the County sold another installment of the 1991 approved bond authorization. The total bonds sold amounted to \$36,000,000 and were to be used to finance \$34,050,000 in road improvement projects and to provide \$1,950,000 for open space acquisition. The Public Works Department projected the amount of funds necessary to timely complete the road improvement projects approved consistent with priorities established by the Commissioners Court. The County also sold \$8,800,000 in Certificates of Obligation to finance equipment purchases and capital improvements to County facilities. The County again received favorable interest rates on the borrowing because of its outstanding credit rating.

## FOR THE FUTURE

Data Processing Migration From Centralized Mainframe Computer Systems to a Distributed "Open" Computing Environment - In FY95 the County endorsed the strategy to move from centralized mainframe computing to an open distributed computing environment. The County, working with its technology partner, SCT Corporation, has adopted an aggressive schedule and plan for implementing new technology automation systems designed to improve productivity and to reduce operating expenses. The transition to a new technology information system will help to improve the operation of County departments, enhance strategic decision-making and extend the useful life of, and return on investment in, existing computer resources. The technology migration is expected to take five to seven years with a total projected cost of \$15 million. The process will be accomplished through the acquisition of proven commercially available application software packages and of newer state-of-the-art hardware technology. The implementation will be phased in by major functionality areas within the County as prioritized by the Commissioners Court. Implementation in each major functional area will be preceded by a detailed review of user requirements and specifications development. The first phase of Civil Courts Management has begun with the purchase of a software system and is expected to be implemented in late FY96. The other major functional areas - Financial, Human Resources, Tax, Law Enforcement and Other - will be implemented according to an established time table over the next five to seven years.

Public Access Project - The County is developing the capability of remote public access to certain information which is currently available on the public terminals in the offices of the County Clerk, District Clerk, Tax Assessor Collector and Elections Administration. The information currently available from County files includes Civil, Criminal and Probate Courts activity, vital statistics, property tax records and voter registration information. Anyone with a computer and modem will be able to communicate with the County's mainframe computer via "900" access service at a cost of \$1.00 per minute. The program is scheduled for implementation in February 1996 and is expected to generate sufficient revenues to offset the costs of providing the service.

Excess Jail Capacity - The County increased its jail capacity to approximately 8,629 bunks in FY94. The jail population dropped below capacity in the latter part of FY94 and was at approximately 5,500 at the end of September 1995. The Sheriff has depopulated two jail facilities as a result of the decrease in population. The County, acting through the Commissioners Court and the Sheriff, has entered into contracts with the Commonwealth of Massachusetts and the State of New Mexico to house inmates from these states to help alleviate the overcrowded conditions in their prison systems. The contracts provide that the County will house up to 500 inmates from Massachusetts and up to 400 inmates from New Mexico. These contracts



provide revenue to the County and allow the Sheriff to maintain staffing levels which will be needed in the future if the current state projections that prison beds could fill up again as early as August 1996 became a reality.

### 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, Auto Theft 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, 1995, 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 1994</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 152,031	46.7 %	\$ 1,530	1.0 %
Highway license fees	25,863	8.0	1,355	5.5
Fines and forfeitures	9,514	2.9	1,209	14.6
Investments and rentals	17,157	5.3	3,846	28.9
Intergovernmental revenues	67,810	20.8	(26,631)	(28.2)
Charges for current services	40,265	12.4	(1,312)	(3.2)
Other revenues	12,690	3.9	4,909	63.1
<b>Total</b>	<b>\$ 325,330</b>	<b>100.0 %</b>	<b>\$ (15,094)</b>	<b>(4.4)%</b>

The large decrease in intergovernmental revenues is attributable primarily to a decrease in payments from the State of Texas for the housing of state prisoners by the County as new state jails were completed. The increase in investment income is the result of higher interest rates and the diligent efforts of the County Treasurer in the investment of available funds.

Assessed valuations of \$96,467,218 for ad valorem taxes represent an increase of 4.4% from the 1994 valuations. The assessed valuations do not include amounts in dispute of \$479,228 in 1995 and \$681,489 in 1994.

Current tax collections for general governmental functions were 97.37% of the tax levy compared to 97.27% for the preceding year. The ratio of total collections (current and delinquent) to the current tax levy was 99.14%, a decrease of .01% from the preceding year. Allocations of property tax by purpose for 1995 and the preceding two fiscal years are as follows (amounts per hundred dollars of assessed value):

<u>Purpose</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
General Fund	\$ .16154	\$ .14043	\$ .13597
Special Revenue Funds	.00206	.00197	.00183
Debt Service Funds	.05250	.06000	.06460
<b>Total General Governmental Tax Rate</b>	<b>\$ .21610</b>	<b>\$ .20240</b>	<b>\$ .20240</b>

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, 1995, 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 1994</u>	<u>Percent of Increase (Decrease)</u>
General Government	\$ 114,338	34.1 %	\$ 1,144	1.0 %
Judicial	4,750	1.4	(214)	(4.3)
Public Safety	105,970	31.6	(959)	(0.9)
Streets and Highways	7,236	2.2	160	2.3
Health	26,065	7.8	687	2.7
Public Welfare	19,937	5.9	(5,822)	(22.6)
Debt Service	56,924	17.0	(2,287)	(3.9)
Other Expenditures	92	0.0	(9)	(8.9)
<b>Total</b>	<b>\$ 335,312</b>	<b>100.0 %</b>	<b>\$ (7,300)</b>	<b>(2.1)%</b>

The decrease in public welfare expenditures in fiscal year 1995 from 1994 is primarily attributable to the renewed growth in the area economic conditions, the decrease in the unemployment rate and assistance from state and federal grants. The decrease in public safety expenditures is attributable to the decrease in number of state prisoners in county jails.

Fund equity and other credits in the major operating funds was maintained at adequate levels. The General Fund balance of \$43,319 was down \$7,381 from last year, the Debt Service Funds balance of \$20,495 was down \$1,292 from the preceding year and the Special Revenue Funds balance of \$36,646 was up \$531 from last year.

General Fund Equity - The fund equity of the General Fund decreased 14.6% in 1995. The major reason for the decrease in fund equity is the decrease in intergovernmental revenues. The fund balance is the equivalent of 2.2 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, 1995, the District received approximately 37% of its support from ad valorem taxes compared to 40% for the preceding year. While maintaining adequate reserve funds, the District was able to maintain a tax rate of \$0.19959 per hundred dollars assessed valuation, the same rate as 1994. Approximately 97.3% of the ad valorem taxes received is used to support the operations of the District. The remaining 2.7% 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 \$251,370 for the year ended September 30, 1995. Operating expenses for the fiscal year were \$394,628.

The District's long-term debt at September 30, 1995, is \$38,340, of which \$5,119 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, 1995, the County had unlimited tax and limited tax general obligation bonds outstanding in the amount of \$368,012. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution amount to \$171,567 and bonds issued under Article 722 of Vernon's Civil Statutes amount to \$196,445. The debt limits for the two authorizations are \$19,161,965 (25% of real property assessed valuation) and \$4,823,361 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$18,999,953 and \$4,637,856, 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 1995 totaled \$14,244 and were equal to revenues generated by 1.87 cents on the 1994 current tax rate.

During fiscal year 1995, the District placed its demand deposits 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. At September 30, 1995, the carrying amount of the District's investment in TexPool was \$31,495.

The District has expanded its investment policy to include purchases of U.S. Treasury and Agency securities. The carrying amount of such investments was \$121,106 at September 30, 1995.

The investments at September 30, 1995, for all County funds and the component unit consisted of the following:

U.S. Government Securities	\$ 254,043	77.7 %
Commercial Paper	23,819	7.3
Repurchase Agreements	<u>49,251</u>	<u>15.0</u>
Total	<u>\$ 327,113</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, 1995. 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, 1994. 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 14 consecutive years (fiscal years ended 1981 through 1994). 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, 1994. 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.

The Dallas County Treasurer was named by American City & County Magazine as the 1995 "County Leader of the Year" for County Government in the United States. The magazine's Editorial Board members made the selection on the basis of his achievements as County Treasurer and, in the words of one board member, "the depth of his involvement with several professional associations over two decades."

The Dallas County Tax Assessor-Collector received a 1995 National Association of Counties ("NACo") Achievement award in July 1995. This award is presented in recognition of creative programs and the hard work to promote responsible, responsive and effective county government.

#### 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

# 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, 1994

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.



A handwritten signature in cursive script, appearing to read "Sam Krah".

President

A handwritten signature in cursive script, appearing to read "Jeffrey L. Essler".

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, 1995, 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 and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, 1995, 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 presented 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 31, 1996, on our consideration of the County's internal control structure and a report dated January 31, 1996, on its compliance with laws and regulations.

Deloitte + Touche LLP

January 31, 1996



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, 1995  
 (in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
<b>ASSETS AND OTHER DEBITS</b>					
<b>ASSETS:</b>					
Cash and investments	\$ 49,531	\$ 36,156	\$ 20,084	\$ 81,825	\$ 2,680
Deferred compensation investment	-	-	-	-	-
Receivables (net of allowances for uncollectibles of \$66,640 for primary government and \$228,230 for component unit):					
Taxes	127,229	1,628	41,505	-	-
Accounts	3,180	1,568	66	-	-
Accrued interest	559	10	322	-	-
Premium and deductions	-	-	-	-	52
Due from other funds	3,074	5	-	27	-
Due from other government units	4,759	4,541	-	2,184	-
Inventories	129	468	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Grants and other receivables	-	-	-	-	-
Bail bond collateral	-	-	-	-	-
Assets limited as to use:					
Cash and cash equivalents	-	-	-	-	-
Property, plant and equipment, net of accumulated depreciation	-	-	-	-	-
<b>OTHER DEBITS:</b>					
Amount available for debt service	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 188,461</b>	<b>\$ 44,376</b>	<b>\$ 61,977</b>	<b>\$ 84,036</b>	<b>\$ 2,732</b>

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

EXHIBIT A-1

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
	General Fixed Assets	General Long- Term Debt	Primary Government		Reporting Entity	
					September 30	
Agency					1995	1994
\$ 79,393	\$ -	\$ -	\$ 269,669	\$ 85,068	\$ 354,737	\$ 336,131
26,131	-	-	26,131	-	26,131	23,112
-	-	-	170,362	3,907	174,269	157,313
67	-	-	4,881	51,226	56,107	45,590
32	-	-	923	-	923	4,223
-	-	-	52	-	52	35
221	-	-	3,327	-	3,327	3,507
-	-	-	11,484	-	11,484	12,647
-	-	-	597	10,127	10,724	9,642
-	-	-	-	3,136	3,136	3,811
-	-	-	-	1,585	1,585	860
4,920	-	-	4,920	-	4,920	4,520
-	-	-	-	67,533	67,533	50,895
-	438,410	-	438,410	181,930	620,340	604,273
-	-	20,495	20,495	-	20,495	21,787
-	-	363,852	363,852	-	363,852	365,827
<u>\$ 110,764</u>	<u>\$ 438,410</u>	<u>\$ 384,347</u>	<u>\$ 1,315,103</u>	<u>\$ 404,512</u>	<u>\$ 1,719,615</u>	<u>\$ 1,644,173</u>

(Continued)

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

SEPTEMBER 30, 1995  
 (in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Internal Service
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ 15,136	\$ 1,902	\$ -	\$ 1,445	\$ -
Other current liabilities	-	-	-	-	-
Compensated absences	165	-	-	-	-
Fee office accounts payable	-	-	-	-	-
Accrued liabilities	-	-	-	-	93
Accrued interest payable	-	-	-	-	-
Due to other funds	5	3,278	2	27	-
Due to other governmental units	103	71	-	-	-
Deferred revenue	129,239	2,479	41,480	-	-
Current maturities of long-term debt	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-
Liability for future benefits	-	-	-	-	3,951
Deferred compensation benefits	-	-	-	-	-
Liability for workers' compensation	494	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>145,142</u>	<u>7,730</u>	<u>41,482</u>	<u>1,472</u>	<u>4,044</u>
<b>EQUITY AND OTHER CREDITS:</b>					
Investments in general fixed assets	-	-	-	-	-
Retained earnings (deficit):					
Reserved for named activities by donors	-	-	-	-	-
Unreserved	-	-	-	-	(1,312)
Fund balances:					
Reserved for encumbrances	10,020	3,732	-	18,045	-
Reserved for inventory of supplies	-	468	-	-	-
Reserved for payroll, escrow and change funds	82	2	-	-	-
Reserved for debt service	251	-	20,148	-	-
Unreserved:					
Designated for litigation	-	-	-	-	-
Designated for subsequent budget periods	6,483	479	347	-	-
Undesignated	26,483	31,965	-	64,519	-
<b>TOTAL EQUITY (DEFICIT) AND OTHER CREDITS</b>	<u>43,319</u>	<u>36,646</u>	<u>20,495</u>	<u>82,564</u>	<u>(1,312)</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$ 188,461</u>	<u>\$ 44,376</u>	<u>\$ 61,977</u>	<u>\$ 84,036</u>	<u>\$ 2,732</u>

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

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)	
	General	General Long-	Primary		Reporting Entity	
	Fixed Assets	Term Debt	Government		September 30	
Agency					1995	1994
\$ 45,212	\$ -	\$ -	\$ 63,695	\$ 28,244	\$ 91,939	\$ 85,772
-	-	-	-	846	846	493
-	-	6,949	7,114	-	7,114	6,722
39,406	-	-	39,406	-	39,406	34,294
-	-	780	873	17,601	18,474	49,530
-	-	-	-	665	665	1,003
15	-	-	3,327	-	3,327	3,507
-	-	-	174	-	174	247
-	-	-	173,198	-	173,198	163,180
-	-	-	-	5,119	5,119	4,774
-	-	368,012	368,012	6,331	374,343	368,253
-	-	-	-	26,281	26,281	28,606
-	-	-	-	609	609	113
-	-	6,000	6,000	8,591	14,591	7,988
-	-	-	3,951	-	3,951	3,543
26,131	-	-	26,131	-	26,131	23,112
-	-	2,606	3,100	-	3,100	-
<u>110,764</u>	<u>-</u>	<u>384,347</u>	<u>694,981</u>	<u>94,287</u>	<u>789,268</u>	<u>781,137</u>
-	438,410	-	438,410	-	438,410	423,072
-	-	-	-	2,814	2,814	2,780
-	-	-	(1,312)	307,411	306,099	268,114
-	-	-	31,797	-	31,797	32,346
-	-	-	468	-	468	710
-	-	-	84	-	84	76
-	-	-	20,399	-	20,399	21,783
-	-	-	-	-	-	3,100
-	-	-	7,309	-	7,309	10,237
-	-	-	122,967	-	122,967	100,818
<u>-</u>	<u>438,410</u>	<u>-</u>	<u>620,122</u>	<u>310,225</u>	<u>930,347</u>	<u>863,036</u>
<u>\$ 110,764</u>	<u>\$ 438,410</u>	<u>\$ 384,347</u>	<u>\$ 1,315,103</u>	<u>\$ 404,512</u>	<u>\$ 1,719,615</u>	<u>\$ 1,644,173</u>

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DALLAS COUNTY, TEXAS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

EXHIBIT A-2

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
 (in thousands of dollars)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	September 30	
					1995	1994
<b>REVENUES:</b>						
Taxes	\$105,409	\$ 1,551	\$45,071	\$ -	\$152,031	\$ 150,501
Highway license fees	-	25,863	-	-	25,863	24,508
Licenses and permits	326	-	-	-	326	333
Fines and forfeiture	3,177	6,337	-	-	9,514	8,305
Investments and rentals	9,047	1,957	6,153	-	17,157	13,311
Intergovernmental revenues	37,462	30,345	3	-	67,810	94,441
Charges for current services	36,624	3,641	-	-	40,265	41,577
Miscellaneous	12,189	175	-	-	12,364	7,448
<b>Total Revenues</b>	<b>204,234</b>	<b>69,869</b>	<b>51,227</b>	<b>-</b>	<b>325,330</b>	<b>340,424</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	112,303	2,035	-	-	114,338	113,194
Judicial	-	4,750	-	-	4,750	4,964
Public safety	100,333	5,637	-	-	105,970	106,929
Streets and highways	-	7,236	-	-	7,236	7,076
Health	11,297	14,768	-	-	26,065	25,378
Public welfare	11,773	8,164	-	-	19,937	25,759
Libraries	92	-	-	-	92	101
Capital outlay	-	-	-	24,077	24,077	26,358
<b>Debt service:</b>						
Principal retirement	-	-	39,445	-	39,445	39,475
Interest and fiscal agents fees	-	-	17,479	-	17,479	19,736
<b>Total Expenditures</b>	<b>235,798</b>	<b>42,590</b>	<b>56,924</b>	<b>24,077</b>	<b>359,389</b>	<b>368,970</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(31,564)</b>	<b>27,279</b>	<b>(5,697)</b>	<b>(24,077)</b>	<b>(34,059)</b>	<b>(28,546)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds from sale of bonds	-	-	-	44,800	44,800	6,590
Operating transfers in	22,702	1,426	4,406	-	28,534	28,767
Operating transfers out	(1,481)	(27,053)	-	-	(28,534)	(28,767)
Other	2,962	(879)	(1)	1,373	3,455	(363)
<b>Total Other Financing Sources (Uses)</b>	<b>24,183</b>	<b>(26,506)</b>	<b>4,405</b>	<b>46,173</b>	<b>48,255</b>	<b>6,227</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(7,381)</b>	<b>773</b>	<b>(1,292)</b>	<b>22,096</b>	<b>14,196</b>	<b>(22,319)</b>
<b>FUND BALANCES AT BEGINNING OF FISCAL YEAR</b>	<b>50,700</b>	<b>36,115</b>	<b>21,787</b>	<b>60,468</b>	<b>169,070</b>	<b>191,504</b>
<b>CHANGE IN INVENTORY - PURCHASES METHOD</b>	<b>-</b>	<b>(242)</b>	<b>-</b>	<b>-</b>	<b>(242)</b>	<b>(115)</b>
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<b>\$ 43,319</b>	<b>\$ 36,646</b>	<b>\$ 20,495</b>	<b>\$ 82,564</b>	<b>\$ 183,024</b>	<b>\$ 169,070</b>

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, 1995

(in thousands of dollars)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$105,269	\$105,409	\$ 140
Highway license fees	-	-	-
Licenses and permits	300	326	26
Fines and forfeitures	2,946	3,177	231
Investments and rentals	7,864	9,047	1,183
Intergovernmental revenues	41,670	37,462	(4,208)
Charges for current services	36,208	36,624	416
Miscellaneous	9,362	12,189	2,827
Total revenues	<u>203,619</u>	<u>204,234</u>	<u>615</u>
EXPENDITURES:			
Current:			
General government	116,433	112,303	4,130
Judicial	-	-	-
Public safety	106,740	100,333	6,407
Streets and highways	-	-	-
Health	12,183	11,297	886
Public welfare	13,343	11,773	1,570
Libraries	97	92	5
Debt service:			
Principal retirement	-	-	-
Interest and fiscal agents fees	-	-	-
Total expenditures	<u>248,796</u>	<u>235,798</u>	<u>12,998</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45,177)</u>	<u>(31,564)</u>	<u>13,613</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	22,849	22,702	(147)
Operating transfers out	(1,690)	(1,481)	209
Other	-	2,962	2,962
Total other financing sources (uses)	<u>21,159</u>	<u>24,183</u>	<u>3,024</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(24,018)</u>	<u>(7,381)</u>	<u>16,637</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	50,700	50,700	-
CHANGE IN INVENTORY - PURCHASES METHOD	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 26,682</u>	<u>\$ 43,319</u>	<u>\$ 16,637</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)
\$ 1,541	\$ 1,551	\$ 10	\$44,671	\$45,071	\$ 400	\$151,481	\$152,031	\$ 550
25,239	25,863	624	-	-	-	25,239	25,863	624
-	-	-	-	-	-	300	326	26
5,118	6,337	1,219	-	-	-	8,064	9,514	1,450
1,584	1,957	373	4,018	6,153	2,135	13,466	17,157	3,691
63,597	30,345	(33,252)	1	3	2	105,268	67,810	(37,458)
3,206	3,641	435	-	-	-	39,414	40,265	851
96	175	79	-	-	-	9,458	12,364	2,906
<u>100,381</u>	<u>69,869</u>	<u>(30,512)</u>	<u>48,690</u>	<u>51,227</u>	<u>2,537</u>	<u>352,690</u>	<u>325,330</u>	<u>(27,360)</u>
2,895	2,035	860	-	-	-	119,328	114,338	4,990
6,922	4,750	2,172	-	-	-	6,922	4,750	2,172
12,329	5,637	6,692	-	-	-	119,069	105,970	13,099
11,181	7,236	3,945	-	-	-	11,181	7,236	3,945
29,740	14,768	14,972	-	-	-	41,923	26,065	15,858
15,840	8,164	7,676	-	-	-	29,183	19,937	9,246
-	-	-	-	-	-	97	92	5
-	-	-	39,445	39,445	-	39,445	39,445	-
-	-	-	17,512	17,479	33	17,512	17,479	33
<u>78,907</u>	<u>42,590</u>	<u>36,317</u>	<u>56,957</u>	<u>56,924</u>	<u>33</u>	<u>384,660</u>	<u>335,312</u>	<u>49,348</u>
<u>21,474</u>	<u>27,279</u>	<u>5,805</u>	<u>(8,267)</u>	<u>(5,697)</u>	<u>2,570</u>	<u>(31,970)</u>	<u>(9,982)</u>	<u>21,988</u>
1,649	1,426	(223)	4,406	4,406	-	28,904	28,534	(370)
(23,733)	(27,053)	(3,320)	-	-	-	(25,423)	(28,534)	(3,111)
-	(201)	(201)	-	(1)	(1)	-	2,760	2,760
<u>(22,084)</u>	<u>(25,828)</u>	<u>(3,744)</u>	<u>4,406</u>	<u>4,405</u>	<u>(1)</u>	<u>3,481</u>	<u>2,760</u>	<u>(721)</u>
(610)	1,451	2,061	(3,861)	(1,292)	2,569	(28,489)	(7,222)	21,267
34,603	34,603	-	21,787	21,787	-	107,090	107,090	-
-	(242)	(242)	-	-	-	-	(242)	(242)
<u>\$ 33,993</u>	<u>\$ 35,812</u>	<u>\$ 1,819</u>	<u>\$ 17,926</u>	<u>\$ 20,495</u>	<u>\$ 2,569</u>	<u>\$ 78,601</u>	<u>\$ 99,626</u>	<u>\$ 21,025</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(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	\$ 27,279
OTHER FINANCING SOURCES (USES)	
Exhibit A-3	(25,828)
Exhibit C-2:	
District Attorney - Special	(62)
District Attorney - Forfeiture	(54)
District Attorney - Unadjudicated Forfeitures	10
District Attorney - Forfeiture - FN	(52)
District Attorney - Forfeiture - OL	(323)
District Attorney - Forfeiture - MF	(199)
District Attorney - Escrow - Auto Theft	-
District Attorney - Auto Theft	<u>2</u>
Total other financing sources (uses) - Exhibit A-2	<u>(26,506)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES - EXHIBIT A-2	773
FUND BALANCES AT BEGINNING OF FISCAL YEAR:	
Exhibit A-3	34,603
District Attorney - Special	128
District Attorney - Forfeiture	54
District Attorney - Forfeiture - FN	388
District Attorney - Forfeiture - OL	724
District Attorney - Forfeiture - MF	200
District Attorney - Unadjudicated Forfeitures	14
District Attorney - Escrow - Auto Theft	<u>4</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR - EXHIBIT A-2	36,115
CHANGE IN INVENTORY - PURCHASES METHOD	<u>(242)</u>
FUND BALANCES AT END OF FISCAL YEAR - EXHIBIT A-2	<u>\$ 36,646</u>

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

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

	Proprietary Fund Type	Component Unit	Total (Memorandum Only)	
			Reporting Entity	
			September 30	
	Internal Service		1995	1994
<b>OPERATING REVENUES:</b>				
Patient service revenue (net of charity, contractual allowances and provisions for uncollectible accounts of \$221,168 in 1995 and \$229,210 in 1994)	\$ -	\$ 232,740	\$ 232,740	\$ 206,677
Premiums and reimbursements	10,707	-	10,707	10,903
Other operating revenue	-	18,630	18,630	16,144
<b>Total operating revenues</b>	<b>10,707</b>	<b>251,370</b>	<b>262,077</b>	<b>233,724</b>
<b>OPERATING EXPENSES:</b>				
Salaries and wages	-	209,123	209,123	202,606
Supplies and other	-	165,423	165,423	142,306
Depreciation and amortization	-	20,082	20,082	19,366
Benefit payments	9,681	-	9,681	9,108
Administration	1,237	-	1,237	1,233
<b>Total operating expenses</b>	<b>10,918</b>	<b>394,628</b>	<b>405,546</b>	<b>374,619</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(211)</b>	<b>(143,258)</b>	<b>(143,469)</b>	<b>(140,895)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Ad valorem tax support	-	150,000	150,000	153,831
Interest expense	-	(1,780)	(1,780)	(1,984)
Interest income and other	149	10,131	10,280	5,635
Loss on defeasance of bonds	-	-	-	(991)
<b>NET INCOME (LOSS)</b>	<b>(62)</b>	<b>15,093</b>	<b>15,031</b>	<b>15,596</b>

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

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

	Proprietary Fund Type	Component Unit	Total (Memorandum Only)	
			Reporting Entity	
			September 30	
	Internal Service		1995	1994
OTHER FUND BALANCE CHANGES:				
Donated assets and other	\$ -	\$ 776	\$ 776	\$ 146
Designated for future indigent care	-	22,178	22,178	14,245
Restricted funds activities:				
Contributions and investment income	-	1,808	1,808	2,355
Expenditures	-	(1,774)	(1,774)	(2,863)
Net restricted funds activities	-	34	34	(508)
Total other fund balance changes	-	22,988	22,988	13,883
RETAINED EARNINGS (DEFICIT)/FUND BALANCES AT BEGINNING OF FISCAL YEAR	(1,250)	272,144	270,894	241,415
RETAINED EARNINGS (DEFICIT)/FUND BALANCES AT END OF FISCAL YEAR	<u>\$ (1,312)</u>	<u>\$ 310,225</u>	<u>\$ 308,913</u>	<u>\$ 270,894</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, 1995  
(in thousands of dollars)

	Proprietary Fund Type		Totals	
			(Memorandum Only)	
	Internal Service	Component Unit	Reporting Entity	
			September 30	
			1995	1994
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from patients	\$ -	\$ 224,174	\$ 224,174	\$ 202,486
Cash received from participants	10,624	-	10,624	11,268
Cash payments to suppliers for goods and services	-	(171,612)	(171,612)	(113,732)
Cash payments to employees for services	-	(209,123)	(209,123)	(202,606)
Cash payments for benefit claims	(9,273)	-	(9,273)	(8,903)
Cash payments for administrative fees	(1,236)	-	(1,236)	(1,247)
Other operating revenues	65	18,630	18,695	16,251
	<u>180</u>	<u>(137,931)</u>	<u>(137,751)</u>	<u>(96,483)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Ad valorem tax support	-	149,767	149,767	153,278
	<u>-</u>	<u>149,767</u>	<u>149,767</u>	<u>153,278</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Transfers from temporarily restricted-disproportional share	-	4,000	4,000	1,000
Interest paid on bonds and equipment contracts	-	(2,439)	(2,439)	(2,713)
Purchase of property, plant and equipment	-	(21,038)	(21,038)	(20,701)
Repayment of long-term debt and capital lease obligations	-	(4,672)	(4,672)	(30,421)
Increase (decrease) in debt service reserves	-	-	-	(169)
Issuance of long-term debt	-	-	-	26,106
	<u>-</u>	<u>(24,149)</u>	<u>(24,149)</u>	<u>(26,898)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of investment securities	-	(23,565)	(23,565)	(34,732)
Interest and dividends on investments	149	8,800	8,949	5,435
	<u>149</u>	<u>(14,765)</u>	<u>(14,616)</u>	<u>(29,297)</u>
Net increase (decrease) in cash and cash equivalents	329	(27,078)	(26,749)	600
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,351</u>	<u>58,573</u>	<u>60,924</u>	<u>60,324</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,680</u>	<u>\$ 31,495</u>	<u>\$ 34,175</u>	<u>\$ 60,924</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, 1995

(in thousands of dollars)

	Proprietary		Totals	
	Fund Types		(Memorandum Only)	
	Internal	Component	Reporting Entity	
Service	Unit	September 30		
		1995	1994	
RECONCILIATION OF OPERATING INCOME (LOSS)				
TO NET CASH PROVIDED (USED) BY				
OPERATING ACTIVITIES:				
Operating income (loss)	\$ (211)	\$ (143,258)	\$ (143,469)	\$ (140,895)
Adjustments to reconcile operating income (loss) to				
net cash provided (used) by operating activities:				
Depreciation	-	20,082	20,082	19,366
Loss on disposal of assets	-	312	312	204
Changes in operating assets and liabilities:				
(Decrease) increase in other current liabilities	-	353	353	88
(Decrease) increase in other long-term liabilities	-	603	603	(560)
(Increase) decrease in accounts receivable	(18)	(8,566)	(8,584)	(3,718)
(Increase) decrease in other assets	-	-	-	-
(Increase) in supplies and other assets	-	(1,432)	(1,432)	3,238
Decrease (increase) in due from restricted fund	-	(1,376)	(1,376)	909
Increase (decrease) in due to third-party				
reimbursement programs	-	(1,021)	(1,021)	7,225
(Decrease) increase in accounts payable and				
and accrued expenses	409	(13,039)	(12,630)	15,541
Other	-	9,411	9,411	2,119
	<u>\$ 180</u>	<u>\$ (137,931)</u>	<u>\$ (137,751)</u>	<u>\$ (96,483)</u>

SUPPLEMENTAL DISCLOSURES OF ACTIVITIES  
THAT AFFECT ASSETS OR LIABILITIES:

Donated assets of \$775 and \$146 were received in 1995 and 1994, respectively.

The District incurred obligations of \$724 in 1995, pursuant to capital leasing agreements.

RECONCILIATION OF CASH, INVESTMENTS AND  
CASH EQUIVALENTS FOR COMPONENT UNIT:

Cash and cash equivalents, Exhibit A-5	\$ 31,495
Investments	53,573
Cash, investments and cash equivalents not available for operations:	
Restricted assets	67,533
Parkland Foundation	3,136
	<u>\$ 155,737</u>

TOTAL CASH, INVESTMENTS AND CASH  
EQUIVALENTS

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1995  
(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.

Discretely Presented 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 870 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, 1995, 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." This report includes the financial statements of the County's primary government and its discretely presented component unit in accordance with generally accepted accounting principles (GAAP).

Blended Component Units - For reporting purposes, the Dallas County Housing Finance Corporation and North Central Texas Health Facilities Development Corporation qualify as component units since the Commissioners Court either sits as the governing board or appoints the governing board of the corporations. The only activity of the Housing Finance Corporation has been the issuance of single family revenue bonds that are disclosed as conduit debt in footnote G. The Health Facilities Development Corporation has no financial activity since all debt issuances are by and in the name of the individual approved health facilities.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(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, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, public welfare, health services and capital acquisition.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

- 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.
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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

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.
- 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

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, 1995, and became due October 1, 1995, have been assessed to finance the budget of the fiscal year beginning October 1, 1995, and accordingly, have been reflected as deferred revenue and taxes receivable in the combined financial statements at September 30, 1995.
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.

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.

Under the provisions of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," the County has elected not to follow Financial Accounting Standards Board guidance issued subsequent to November 30, 1989.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

- 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, Auto Theft 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.

- 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.
- 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

- 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, 1995, have been included in fund balance designated for subsequent budget period.
- 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.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995

(in thousands of dollars)

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

- 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 (see Note M).
- 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 1994 financial statements have been reclassified to conform with 1995 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 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 for buildings are 10 to 40 years and 3 to 20 years for equipment. Equipment under capital lease is amortized on the straight-line method over the lesser of the useful life of the equipment or the lease term.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

Property, plant and equipment at September 30, 1995, are summarized as follows:

Land and improvements	\$ 12,049
Buildings	233,032
Fixtures and equipment	99,462
Equipment under capital lease	<u>3,054</u>
	347,597
Accumulated depreciation and amortization	<u>(178,071)</u>
	169,526
Construction in progress	<u>12,404</u>
Property, plant and equipment, net	<u>\$ 181,930</u>

The District capitalizes interest cost 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, which approximates the interest method. Total interest cost in fiscal 1995 was \$2,205, of which \$438 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.
- r. Assets (Investments) Limited as to Use or Restricted-Discretely Presented Component Unit--Resources are set aside for board-designated purposes, the terms of bond agreements or self-insurance arrangements and disproportionate share program restrictions.
- s. 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995

(in thousands of dollars)

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

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 15% and 33%, respectively, in 1995 and 11% and 17%, respectively, in 1994.

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. The District's cost reports have been finalized by the fiscal intermediary through 1992 for Medicare and through 1989 for Medicaid.

- t. 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 and one with the County Auditor. Copies must be available to the public. The Commissioners Court must

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE B--LEGAL COMPLIANCE BUDGETS--Continued

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 and County 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 1995; 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 is comprised of U.S. Treasury bills, notes and bonds; Federal National Mortgage Association issues; Federal Farm Credit Bank issues; Federal Home Loan Bank issues; Student Loan Marketing Association issues; Federal Home Loan Mortgage Corporation, Federal National Mortgage Association and Government National Mortgage Association pools; Federal National Mortgage Association REMIC CMOs; Federal Home Loan Mortgage Pools REMIC CMOs; obligations of states, counties, cities and other political subdivisions of any state with a rating of A or better; surety bonds rated in the two highest categories for claims paying ability; 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

certificates guaranteed by, the Federal Intermediate Credit Banks, Federal Land Banks, Federal National Mortgage Association, Federal Home Loan Banks or Banks for Cooperatives.

During 1995, the County invested in U.S. government securities, commercial paper and security repurchase agreements.

Deposits--At September 30, 1995, the carrying amount of the County's demand and time deposits was \$63,662. The \$67,866 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.

Investments--The County's investments are categorized as either (1) insured or registered or for which the securities are held by the County's agent 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
	<u>1</u>	<u>2</u>	<u>3</u>		
U.S. government securities	\$ 132,937	\$ -	\$ -	\$ 132,937	\$ 133,077
Commercial papers	23,819	-	-	23,819	23,819
Security repurchase agreements	49,251	-	-	49,251	49,251
	<u>\$ 206,007</u>	<u>\$ -</u>	<u>\$ -</u>	206,007	206,147
Investment in deferred compensation funds				<u>26,131</u>	<u>26,131</u>
				<u>\$ 232,138</u>	<u>\$ 232,278</u>

II. Discretely Presented Component Unit

Deposits - The District places its demand deposits in TexPool, which is a local government investment pool created by the Texas State Treasurer and managed by the Texas Treasury Safekeeping Trust Company. TexPool's portfolio consists of U.S. Treasury bills and notes, U.S. Government agency notes, collateralized certificates of deposit and repurchase agreements. At September 30, 1995 and 1994, the carrying amount of the District's investment in TexPool was \$31,495 and \$111,884, respectively.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

Investments - During fiscal year 1994, the District expanded its investment policy to include purchases of U.S. Treasury and Agency securities. The carrying amounts of such investments totaled \$121,106 and \$34,732 at September 30, 1995 and 1994, respectively. 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>\$ 121,106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,106</u>	<u>\$ 121,106</u>
				<u>\$ 121,106</u>	<u>\$ 121,106</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 Buckingham, the City of Cockrell Hill, the City of Duncanville, the Duncanville Independent School District (ISD) and the County Education District (CED) of the Duncanville ISD, the City of Farmers Branch, the City of Grand Prairie, the Grand Prairie ISD and CED, the Town of Highland Park, the Highland Park ISD and CED, the City of Lancaster, the Lancaster ISD and CED, the City of University Park, the Westchester Public Improvement District and the City of Wilmer. 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 five 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE D--PROPERTY TAXES--Continued

limited tax long-term debt for the year ended September 30, 1995, was \$0.17367 per \$100; therefore, the County had a tax margin of \$0.62633 per \$100 and could have raised up to \$476,544 of additional taxes from the net assessed valuation of \$76,085,127 before reaching the limit.

Property taxes receivable at September 30, 1995, are reported net of an allowance for uncollectible taxes of \$17,446.

II. Discrete Component Unit

The District received approximately 37% in 1995 of its total revenues from ad valorem taxes. These funds were used as follows:

	<u>1995</u>
Percentage used to support operations	36%
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 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 1994 Disproportionate Share ("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 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 \$36,037 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 received \$42,389 from this program. The District has delayed the allocation of the funds to future periods.

The 1996 Disproportionate Share Program was created in fiscal year 1995 by the State of Texas. As of the date of this report, the 1996 Disproportionate Share program had not been formally approved by the State of

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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

Texas. During the period September 1995 to August 1996, the District expects to receive approximately \$71,715 from the program, subject to final adjustment. The District has delayed the allocation of the funds to future periods.

Other--Assets (investments) limited as to use or restricted consist of the following funds which are all investments in U.S. Treasury and agencies obligations at September 30, 1995.

	<u>1995</u>
Under bond indenture:	
Debt service reserves	\$ 7,452
Disproportionate share	54,738
Other	<u>5,343</u>
Total assets limited as to use	67,533
Less current portion	<u>(58,344)</u>
Net of current portion	<u>\$ 9,189</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, 1994	\$ 29,977	\$ 329,789	\$ 1,528	\$ 61,778	\$ 423,072
Additions	2,504	17,553	-	3,339	23,396
Deletions	<u>(2,055)</u>	<u>(1,747)</u>	<u>-</u>	<u>(4,256)</u>	<u>(8,058)</u>
Balance, September 30, 1995	<u>\$ 30,426</u>	<u>\$ 345,595</u>	<u>\$ 1,528</u>	<u>\$ 60,861</u>	<u>\$ 438,410</u>



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

I. Primary Government

The long-term debt of the County consists of the following at September 30, 1995:

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	\$ 1,300
Road and Bridge Refunding Bonds, Series 1985A:				
Capital Appreciation Bonds	8.90-9.25	1986	2005	18,103
Permanent Improvement Refunding Bonds, Series 1985B:				
Capital Appreciation Bonds	8.85-9.10	1986	1998	13,735
Road Bonds, Series 1986A	7.40-8.50	1986	1996	2,680
Permanent Improvement Bonds, Series 1986B	7.50-8.50	1986	1996	580
Road Bonds, Series 1987A	8.25	1987	1997	1,640
Permanent Improvement Bonds, Series 1987B	6.00-8.00	1987	2007	8,840
Road Bonds, Series 1988A	6.90-8.75	1988	1998	8,190
Permanent Improvement Bonds, Series 1988B	7.00-8.875	1988	1998	7,860
Permanent Improvement Bonds, Series 1988C	Floating	1988	2008	22,750
Certificates of Obligation, Series 1990	6.30-8.30	1990	1997	955
Road Refunding Bonds Series 1991A:				
Current Interest Bonds	5.00-6.50	1991	2004	5,315
Capital Appreciation Bonds	6.60	1991	2002	1,654
Permanent Improvement Refunding Bonds, Series 1991B	5.00-6.60	1991	2006	16,035
Certificates of Obligation, Series 1991	4.70-5.85	1991	1996	855
Road and Refunding Bonds, Series 1992:				
Current Interest Bonds	5.625-7.625	1992	2012	46,920
Capital Appreciation Bonds	6.10	1992	1998	2,596
Permanent Improvement and Refunding Bonds, Series 1992A	5.625-7.625	1992	2012	43,835
Road Refunding Bonds, Series 1993A:				
Current Interest Bonds	2.40-5.25	1993	2009	52,100
Capital Appreciation Bonds	5.55-5.75	1993	2007	9,644
Permanent Improvement Refunding Bonds Series 1993B	2.40-5.30	1993	2009	49,475
Certificates of Obligation, Series 1993C	2.60-4.25	1993	1998	2,500
Certificates of Obligation, Series 1994	4.00-6.00	1994	2001	5,650
Road Bonds, Series 1995	5.25-7.00	1995	2015	34,050
Permanent Improvement Bonds, Series 1995A	4.75	1995	1996	1,950
Certificates of Obligation, Series 1995B	4.50-6.50	1995	2002	8,800
Total general obligation debt (bonded debt)				<u>\$368,012</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(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 1994 and 1995 is \$144 at September 30, 1995.

Changes in Long-Term Debt--A summary of long-term debt transactions for the year ended September 30, 1995, follows:

	<u>Primary Government</u>	
	<u>General</u>	<u>Other</u>
	<u>Obligation</u>	<u>Long-Term</u>
	<u>Bonds</u>	<u>Obligations</u>
Principal balance, October 1, 1994	\$ 359,200	\$ 28,414
Amounts issued or incurred in fiscal 1995	44,800	3,583
Appreciation on capital appreciation bonds	3,457	
Amounts retired in fiscal year	<u>(39,445)</u>	<u>(15,662)</u>
Principal balance, September 30, 1995	<u>\$ 368,012</u>	<u>\$ 16,335</u>

Bonds Authorized but Unissued--At September 30, 1995, the County has authorized but unissued Road Bonds of \$109,645.

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 \$65,690 at September 30, 1995.

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

escrow agent to provide for all future debt service payments on the portion of the 1985 Series bonds which was refunded. As a result, this portion of the 1985 Series bonds is considered to 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 \$15,610 at September 30, 1995.

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, 1995.

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, 1995.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

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.

Contractual Maturities--The annual requirements to amortize debt outstanding plus interest payments of approximately \$137,481 as of September 30, 1995, 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 General Obligation Debt</u>
1996	\$ 59,999
1997	55,867
1998	52,134
1999	46,096
2000	42,844
2001-2005	157,756
2006-2010	72,878
2011-2020	<u>17,919</u>
	505,493
Less applicable interest	<u>(137,481)</u>
Principal due	<u>\$ 368,012</u>

The Debt Service Funds have \$20,495 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.

Conduit Debt--The Housing Finance Corporation issues single family revenue bonds to provide financial assistance to qualified home owners. As of September 30, 1995, there were five series of single family revenue bonds outstanding, with an aggregate principal amount payable of \$72.8 million.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(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, 1995:

Revenue bonds:		
Series 1986, with interest of 9.75% payable semiannually, principal payable annually from 1989 to 1996		\$ 1,330
Series 1992, with interest from 5.875% to 7.875% payable semiannually, principal payable annually from 1993 to 2001		1,470
Series 1994, with interest from 5% to 5.40% payable semiannually, principal payable annually from 1995 to 2006		25,834
General obligation bonds:		
Series 1993, with interest from 3% to 4.2% payable semiannually, principal payable annually from 1994 to 1998		9,051
Capital leases		609
Other		46
		<u>38,340</u>
Total component unit long-term debt		38,340
Less current maturities		<u>(5,119)</u>
		<u>\$33,221</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, 1995, follows:

	Revenue Bonds	General Obligation Bonds	Obligations Under Capital Leases	Notes Payable
Principal balance, October 1, 1994	\$ 30,331	\$ 11,817	\$ 339	\$ 59
Amounts issued or incurred in fiscal 1995	-	-	724	-
Amounts retired in fiscal 1995	<u>(1,697)</u>	<u>(2,766)</u>	<u>(454)</u>	<u>(13)</u>
Principal balance, September 30, 1995	<u>\$ 28,634</u>	<u>\$ 9,051</u>	<u>\$ 609</u>	<u>\$ 46</u>
Comprised of:				
Amounts due in one year	\$ 1,945	\$ 2,885	\$ 274	\$ 15
Amounts due after one year	<u>26,689</u>	<u>6,166</u>	<u>335</u>	<u>31</u>
	<u>\$ 28,634</u>	<u>\$ 9,051</u>	<u>\$ 609</u>	<u>\$ 46</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

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. At September 30, 1995, there were \$20,195 of the Series 1986 and \$4,860 of the Series 1992 Bonds remaining outstanding.

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, 1995, there were \$6,600 of these defeased bonds remaining outstanding.

Contractual Maturities--The annual requirements to amortize debt outstanding plus interest payments of approximately \$10,963 as of September 30, 1995, follow:

Years ending September 30,	Component Unit		
	General Obligation and Revenue Bond Debt	Obligations Under Capital Leases	Notes Payable
1996	\$ 6,736	\$ 298	\$20
1997	6,697	275	19
1998	6,715	72	16
1999	3,508	-	-
2000	3,516	-	-
2001-2005	17,811	-	-
2006-2010	3,620	-	-
	48,603	645	55
Less applicable interest	(10,918)	(36)	(9)
Principal due	<u>\$ 37,685</u>	<u>\$ 609</u>	<u>\$ 46</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, 1995  
(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, 1995, were:

<u>Fund Description</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 3,074	\$ 5
Special Revenue Funds:		
Road and Bridge	-	459
Historical Foundation	4	7
Law Library	-	1
Child Support-Special	-	10
Grants Fund	1	2,748
HIV Grant	-	51
Appellate Justice System	-	2
Debt Service Funds		
Countywide General Obligation	-	2
Capital Project Funds:		
Road Bonds, 1977	-	22
Certificates of Obligation, 1986	22	-
Certificates of Obligation, 1990	5	-
Certificates of Obligation, 1991	-	5
Agency Funds:		
Payroll	-	5
Community Supervision and Corrections	-	8
Tax Assessor and Collector	221	-
State Reports	-	2
	<u>\$3,327</u>	<u>\$3,327</u>

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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE I--DEFERRED COMPENSATION PLAN--Continued

All amounts of compensation deferred under the plan; all property and rights purchased with those amounts; and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of 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.

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



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

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 1994 was \$154,830, and the County's contributions were based on a covered payroll of \$149,914. 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.

	Contribution Rates			
	<u>Amount</u>	<u>Total</u>	<u>Normal Cost</u>	<u>Prior Service</u>
Employee contributions	\$ 10,494	7.0 %	N/A	N/A
Employer contributions	10,494	7.0	5.06 %	1.94 %

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, is to fund the currently accruing monetary credits, while the remaining portion 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

the funding status of public employee pension plans, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among public employee pension plans.

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB 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, 1994. 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 100.3% of book value as of December 31, 1994.

Pension Benefit Obligation:	
Annuitants currently receiving benefits	\$ 38,358
Terminated employees	33,442
Current employees:	
Accumulated employee contributions including allocated investment earnings	106,089
Employer-financed - vested	104,338
Employer-financed - nonvested	<u>23,327</u>
Total	<u>\$305,554</u>
Net assets available for benefits, at book value	<u>\$310,304</u>
Assets in excess of pension benefit obligation	<u>\$ 4,750</u>
Amortization period	0.0 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 101.6% 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 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, 1995, were approximately \$11,751. The County has no liability in any actuarial deficiency which might occur.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(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
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 %
1994	310,304	305,554	101.6 %	4,750	149,914	3.2 %	10,494	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, 1995, was \$170,729, and the District's total payroll was approximately \$197,919. Membership in the Plan as of January 1, 1995, comprised the following:

<u>Group</u>	<u>Members</u>
Retirees and beneficiaries currently receiving benefits	291
Vested terminated employees	772
Active employees:	
Fully vested	2,059
Nonvested	4,251

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, 1995  
(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, 1995, 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>	<u>January 1,</u>	
	<u>1995</u>	<u>1994</u>
Retirees and beneficiaries currently receiving benefits	\$ 10,655	\$ 8,723
Terminated employees not receiving benefits	11,039	8,429
Current employees:		
Accumulated employee contributions including allocated investment income	34,028	29,516
Employer-financed - vested	29,644	26,700
Employer-financed - nonvested	<u>7,106</u>	<u>6,614</u>
 Total pension benefit obligation	 92,472	 79,982
 Net assets available for benefits, at market value	 <u>78,361</u>	 <u>73,629</u>
 (Unfunded) assets in excess of pension benefit obligation	 <u>\$ (14,111)</u>	 <u>\$ (6,353)</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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

the projected unit credit actuarial cost method and are equal to the normal cost plus an amount required to amortize the unfunded actuarial accrued liability, if any, as of the valuation date over a period of 30 years under a level percent-of-pay approach.

During the years ended September 30, 1995 and 1994, \$7,620 and \$7,311, respectively, of employee contributions (4.5% of covered payroll) were made in accordance with the established contribution requirements described above. The District contributed \$2,346 to the Plan during the year ended September 30, 1995, in accordance with contribution requirements determined by the January 1, 1995, actuarial valuation. These contributions consisted of \$1,866 for normal cost and \$480 for amortization of the unfunded actuarial accrued liability, and represented 1.4% of covered payroll for the year.

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>	<u>(Unfunded) Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>(Unfunded) Pension Benefit Obligation as a Percentage of Covered Payroll</u>	<u>Employer Contributions</u>	<u>Employer Contributions as a Percentage of Covered Payroll</u>
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 %
1995	78,361	92,472	84.7 %	(14,111)	170,729	(8.3)%	2,346	1.4 %

Nine-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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE J--RETIREMENT COMMITMENTS--Continued

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	\$ 38,358	\$ 10,655	\$ 49,013
Terminated employees	33,442	11,039	44,481
Current employees:			
Accumulated employee contributions, including allocated investment earnings	106,089	34,028	140,117
Employer-financed - vested	104,338	29,644	133,982
Employer-financed - nonvested	<u>23,327</u>	<u>7,106</u>	<u>30,433</u>
 Total	 305,554	 92,472	 398,026
 Net assets available for benefits	 <u>310,304</u>	 <u>78,361</u>	 <u>388,665</u>
 (Unfunded) assets in excess of pension benefit obligation	 <u>\$ 4,750</u>	 <u>\$(14,111)</u>	 <u>\$ (9,361)</u>

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, 1995, was \$106,355, and the District's total payroll was \$197,919. 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, 1995, were \$4,213 from the District and \$4,213 from employees or 4% and 4%, respectively, of covered payroll. The required contribution by the District for 1995 has been reduced by \$244, representing forfeitures of prior District contributions and related investment income for nonvested employees withdrawing from the plan upon termination.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

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, 1995, future minimum rental payments applicable to the operating leases were as follows:

1996	\$ 1,546
1997	1,233
1998	<u>551</u>
Total	<u>\$ 3,330</u>

Rental expense for all operating leases was approximately \$4,343 and \$3,114 in 1995 and 1994, 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 \$3,001 at September 30, 1995.

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

1996	\$ 1,081
1997	986
1998	986
1999	986
2000	811
Thereafter	<u>2,470</u>
Total	<u>\$ 7,320</u>

NOTE L--DEFICIT RETAINED EARNINGS

The Dallas County Internal Service Fund was established as a self-supporting internal service 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE M--RISK MANAGEMENT

I. Primary Government

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

The County's workers' compensation self-insurance program provides medical and indemnity payments as required by law for on-the-job related injuries. The portion of the liability to be paid from expendable available financial resources (amounting to \$494) is reported as a liability of the general fund. The balance of \$2,606 is reported in the GLTDAG. The third-party administrator for the program, Willis-Rollinson, Inc., monitors the filing of claims, verifies the legitimacy and processes payments to the injured employees. The County replenishes the account as payments are processed. Since the County's policy requires claims to be filed within 24 hours of accident, the liability includes no incurred but not reported claims.

The Group Health Insurance Internal Service Fund was established to account for the County's group health, life, accidental death and dismemberment insurance. The county provides insurance benefits from this fund through its third-party administrator, Blue Cross/Blue shield of Texas. The County pays certain amounts of premiums for employees into the fund and allows employees to select additional benefits for them and their dependents with premiums paid by the employees.

Premiums are paid into the Internal Service Fund by all other funds. Contracted insurance providers receive disbursements from the Fund based on monthly enrollment and premium calculations. All funds are available to pay claims, claim reserves and administrative costs of the programs. During fiscal year 1995, a total of \$10,216 was paid in benefits and administrative costs compared to \$10,341 in fiscal year 1994. The County has stop-loss coverage with its third-party administrator for individual claims in excess of \$100 and aggregate stop-loss of \$3,000.



DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE M--RISK MANAGEMENT -- Continued

Changes in the medical and workers' compensation claims liability amounts in fiscal years 1995 and 1994 follow:

	<b>Beginning Liability</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claims Payments</b>	<b>Ending Liability</b>
1994 Medical	\$3,338	\$9,313	\$9,108	\$3,543
1995 Medical	3,543	9,387	8,979	3,951
1994 Workers' Compensation	Not previously accrued and reported			
1995 Workers' Compensation	\$ -0-	\$5,155	\$2,055	\$3,100

II. Discretely Presented Component Unit

The liabilities described below as of September 30, 1995, are based on requirements that a liability for claims be reported if it is probable that a liability has been incurred and the amount of the loss can be reasonably estimated. These liabilities include estimates for both reported claims and incurred but not reported claims. As a result of settled claims, the frequency of new claims and other economic and social factors, claims liabilities are reevaluated periodically.

**Hospital Professional Liability and General Liability** - The District is involved in certain legal actions and claims arising in the ordinary course of 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 limited to \$100 per claim and \$300 per occurrence in accordance with the limited liability provisions of the Texas Tort Claim Act. The funding is discounted at a 6% annual rate.

**Employee Health Care Benefit Liability** - The District manages a self-insurance program that provides for the payment of employee health claims. The District records estimated self-insurance costs for health claims as current liabilities. The program does not provide for specific excess of loss reinsurance for any one accident or occurrence. The amounts provided for the estimated liabilities are based on claims experience.

To obtain coverage, employees authorized payroll withholdings to pay contributions for individual and dependent coverage. Claims were paid by a third-party administrator acting on behalf of the District. The administrative contract between the District and the third-party administrator is renewable annually, and administrative fees are included in the contractual provisions.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE M--RISK MANAGEMENT -- Continued

Workers' Compensation Liability - The District manages a self-insurance plan for workers' compensation benefits. The District records estimated self-insurance costs for workers' compensation as current liabilities. The amounts provided for funding and the estimated liability are based on studies prepared by an independent actuary for settlement of claims. The funding is discounted at a 6% annual rate.

Changes in the Hospital Professional liability and General Liability, Employee Health Care Benefit Liability and Workers' Compensation Liability amounts in fiscal 1994 and 1995 were as follows:

	Beginning Liability	Current Year Claims and Changes in Estimates	Claims Payments	Ending Liability
Hospital professional and general liability:				
1994	\$5,850	\$ 192	\$ (783)	\$5,259
1995	5,259	1,738	(1,136)	5,861
Employee health care liability:				
1994	\$ 758	\$6,312	\$(5,746)	\$1,324
1995	1,324	4,672	(4,271)	1,725
Workers' compensation liability:				
1994	\$3,635	\$1,129	\$(910)	\$3,854
1995	3,854	1,126	(991)	3,989

NOTE N--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 \$27,156, plus post-judgment interest, costs and attorneys' fees. The County has perfected its appeal to the Court of Appeals, and hopes to reverse the judgment of the Trial Court. If unsuccessful, the District Attorney believes the maximum liability will be less than \$6,000,000. This contingent liability was recorded in the General Long-Term Debt Account Group.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1995  
(in thousands of dollars)

NOTE N--COMMITMENTS AND CONTINGENCIES -- Continued

There are other 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.

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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, 1995 AND 1994  
(in thousands of dollars)

	<u>1995</u>	<u>1994</u>
<b>ASSETS:</b>		
Cash and investments	\$ 49,531	\$ 55,231
Receivables (net of allowances for uncollectibles of \$34,566):		
Taxes	127,229	106,553
Accounts	3,180	2,267
Accrued interest	559	790
Due from other funds	3,074	2,923
Due from other governmental units	4,759	8,261
Inventories	129	237
	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$ 188,461</u>	<u>\$ 176,262</u>
<b>LIABILITIES AND FUND BALANCES:</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ 15,136	\$ 14,232
Compensated absences	165	142
Liability for workers' compensation	494	-
Due to other funds	5	145
Due to other governmental units	103	101
Deferred revenue	129,239	110,942
	<u>          </u>	<u>          </u>
TOTAL LIABILITIES	<u>145,142</u>	<u>125,562</u>
<b>FUND BALANCES:</b>		
Reserved for encumbrances	10,020	9,550
Reserved for payroll, escrow and change funds	82	74
Reserved for debt service	251	236
Unreserved:		
Designated for litigation	-	3,100
Designated for subsequent budget periods	6,483	9,847
Undesignated	26,483	27,893
	<u>          </u>	<u>          </u>
TOTAL FUND BALANCES	<u>43,319</u>	<u>50,700</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 188,461</u>	<u>\$ 176,262</u>



## DALLAS COUNTY, TEXAS

EXHIBIT B-2

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GENERAL FUNDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

	<u>1995</u>	<u>1994</u>
REVENUES:		
Taxes	\$ 105,409	\$ 101,070
Licenses and permits	326	333
Fines and forfeitures	3,177	3,048
Investments and rentals	9,047	7,555
Intergovernmental revenues	37,462	61,015
Charges for current services	36,624	38,221
Miscellaneous	12,189	5,774
	<u>204,234</u>	<u>217,016</u>
Total Revenues		
EXPENDITURES:		
Current:		
General government	112,303	110,797
Public safety	100,333	101,295
Health	11,297	11,532
Public welfare	11,773	12,445
Libraries	92	101
	<u>235,798</u>	<u>236,170</u>
Total expenditures		
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(31,564)</u>	<u>(19,154)</u>
OTHER FINANCING SOURCES:		
Operating transfers in	22,702	18,253
Operating transfers out	(1,481)	(2,300)
Other	2,962	(159)
	<u>24,183</u>	<u>15,794</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,381)	(3,360)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>50,700</u>	<u>54,060</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 43,319</u>	<u>\$ 50,700</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994

(in thousands of dollars)

	1995		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUES:</b>			
Taxes	\$ 105,269	\$ 105,409	\$ 140
Licenses and permits	300	326	26
Fines and forfeitures	2,946	3,177	231
Investments and rentals	7,864	9,047	1,183
Intergovernmental revenues	41,670	37,462	(4,208)
Charges for current services	36,208	36,624	416
Miscellaneous	9,362	12,189	2,827
<b>Total Revenues</b>	<b>203,619</b>	<b>204,234</b>	<b>615</b>
<b>EXPENDITURES:</b>			
<b>General Government:</b>			
Salaries	69,917	68,167	1,750
Allowances	125	111	14
Operating	43,391	42,834	557
Property	3,000	1,191	1,809
<b>Total General Government</b>	<b>116,433</b>	<b>112,303</b>	<b>4,130</b>
<b>Public Safety:</b>			
Salaries	78,135	75,209	2,926
Allowances	110	59	51
Operating	27,489	24,464	3,025
Property	1,006	601	405
<b>Total Public Safety</b>	<b>106,740</b>	<b>100,333</b>	<b>6,407</b>
<b>Health:</b>			
Salaries	5,766	5,740	26
Allowances	57	48	9
Operating	6,302	5,495	807
Property	58	14	44
<b>Total Health</b>	<b>12,183</b>	<b>11,297</b>	<b>886</b>
<b>Public Welfare:</b>			
Salaries	3,159	2,997	162
Allowances	26	22	4
Operating	10,099	8,728	1,371
Property	59	26	33
<b>Total Public Welfare</b>	<b>13,343</b>	<b>11,773</b>	<b>1,570</b>

EXHIBIT B-3

1994		
<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
\$ 100,969	\$ 101,070	\$ 101
300	333	33
3,047	3,048	1
6,716	7,555	839
48,457	61,015	12,558
40,442	38,221	(2,221)
2,812	5,774	2,962
<u>202,743</u>	<u>217,016</u>	<u>14,273</u>
70,670	68,083	2,587
120	109	11
40,897	41,418	(521)
3,273	1,187	2,086
<u>114,960</u>	<u>110,797</u>	<u>4,163</u>
81,372	77,261	4,111
112	103	9
25,042	23,131	1,911
1,302	800	502
<u>107,828</u>	<u>101,295</u>	<u>6,533</u>
5,817	5,792	25
51	47	4
5,951	5,644	307
91	49	42
<u>11,910</u>	<u>11,532</u>	<u>378</u>
2,601	2,410	191
26	24	2
11,007	9,992	1,015
78	19	59
<u>13,712</u>	<u>12,445</u>	<u>1,267</u>

(Continued)

DALLAS COUNTY, TEXAS

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994

(in thousands of dollars)

	1995		Variance Favorable (Unfavorable)
	Budget	Actual	
Libraries:			
Salaries	\$ 8	\$ 8	\$ -
Operating	61	59	2
Property	28	25	3
Total Libraries	<u>97</u>	<u>92</u>	<u>5</u>
TOTAL EXPENDITURES	<u>248,796</u>	<u>235,798</u>	<u>12,998</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45,177)</u>	<u>(31,564)</u>	<u>13,613</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	22,849	22,702	(147)
Operating transfers out	(1,690)	(1,481)	209
Other	-	2,962	2,962
TOTAL FINANCING SOURCES (USES)	<u>21,159</u>	<u>24,183</u>	<u>3,024</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(24,018)</u>	<u>(7,381)</u>	<u>16,637</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>50,700</u>	<u>50,700</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 26,682</u>	<u>\$ 43,319</u>	<u>\$ 16,637</u>

EXHIBIT B-3

1994		
<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
\$ 9	\$ 8	\$ 1
61	54	7
<u>47</u>	<u>39</u>	<u>8</u>
117	101	16
<u>248,527</u>	<u>236,170</u>	<u>12,357</u>
<u>(45,784)</u>	<u>(19,154)</u>	<u>26,630</u>
19,725	18,253	(1,472)
(2,319)	(2,300)	19
<u>-</u>	<u>(159)</u>	<u>(159)</u>
<u>17,406</u>	<u>15,794</u>	<u>(1,612)</u>
(28,378)	(3,360)	25,018
<u>54,060</u>	<u>54,060</u>	<u>-</u>
<u>\$ 25,682</u>	<u>\$ 50,700</u>	<u>\$25,018</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, 1995  
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Jury</u>	<u>Permanent Improvement</u>
<b>ASSETS:</b>			
Cash and investments	\$ 31,745	\$ 109	\$ 361
Receivables:			
Taxes - current	-	1,800	27
Less allowance for uncollectibles	<u>-</u>	<u>(175)</u>	<u>(24)</u>
Net taxes receivable	<u>-</u>	<u>1,625</u>	<u>3</u>
Accounts	17,013	-	-
Less allowance for uncollectibles	<u>(15,690)</u>	<u>-</u>	<u>-</u>
Net accounts receivable	<u>1,323</u>	<u>-</u>	<u>-</u>
Accrued interest	-	-	-
Due from other funds	-	-	-
Due from other governmental units	-	-	-
Inventories	<u>468</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 33,536</u></u>	<u><u>\$ 1,734</u></u>	<u><u>\$ 364</u></u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 276	\$ 19	\$ 11
Due to other funds	459	-	-
Due to other governmental units	71	-	-
Deferred revenue	<u>856</u>	<u>1,620</u>	<u>3</u>
<b>TOTAL LIABILITIES</b>	<u>1,662</u>	<u>1,639</u>	<u>14</u>
<b>FUND BALANCES:</b>			
Reserved for encumbrances	3,269	55	218
Reserved for inventory of supplies	468	-	-
Reserved for escrow and change funds	-	2	-
Unreserved:			
Designated for subsequent budget periods	467	5	-
Undesignated	<u>27,670</u>	<u>33</u>	<u>132</u>
<b>TOTAL FUND EQUITY</b>	<u>31,874</u>	<u>95</u>	<u>350</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 33,536</u></u>	<u><u>\$ 1,734</u></u>	<u><u>\$ 364</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>
\$ 814	\$ 490	\$ 244	\$ -	\$ 63
-	-	-	-	-
-	-	-	-	-
-	-	6	-	-
-	-	6	-	-
2	1	-	-	-
-	-	-	1	-
-	-	574	3,967	-
-	-	-	-	-
<u>\$ 816</u>	<u>\$ 491</u>	<u>\$ 824</u>	<u>\$ 3,968</u>	<u>\$ 63</u>
\$ 22	\$ 6	\$ 754	\$ 782	\$ -
1	-	51	2,748	-
-	-	-	-	-
-	-	-	-	-
<u>23</u>	<u>6</u>	<u>805</u>	<u>3,530</u>	-
-	-	-	-	-
-	-	-	-	-
2	1	-	-	-
<u>791</u>	<u>484</u>	<u>19</u>	<u>438</u>	<u>63</u>
<u>793</u>	<u>485</u>	<u>19</u>	<u>438</u>	<u>63</u>
<u>\$ 816</u>	<u>\$ 491</u>	<u>\$ 824</u>	<u>\$ 3,968</u>	<u>\$ 63</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - SPECIAL REVENUE FUNDS -- CONTINUED

SEPTEMBER 30, 1995  
(in thousands of dollars)

	District Attorney Special	District Attorney Forfeiture - FN	District Attorney Forfeiture - OL	District Attorney Unadjudicated Forfeitures	District Attorney - Forfeiture Auto. Theft
<b>ASSETS:</b>					
Cash and investments	\$ 66	\$ 335	\$ 399	\$ 24	\$ 2
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>
Accrued interest	-	1	2	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Inventories	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 66</u>	<u>\$ 336</u>	<u>\$ 401</u>	<u>\$ 24</u>	<u>\$ 2</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES:</b>					
Reserved for encumbrances	-	-	-	-	-
Reserved for inventory of supplies	-	-	-	-	-
Reserved for escrow and change funds	-	-	-	-	-
Unreserved:					
Designated for subsequent budget periods	-	-	-	-	-
Undesignated	<u>66</u>	<u>336</u>	<u>401</u>	<u>24</u>	<u>2</u>
<b>TOTAL FUND BALANCES</b>	<u>66</u>	<u>336</u>	<u>401</u>	<u>24</u>	<u>2</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 66</u>	<u>\$ 336</u>	<u>\$ 401</u>	<u>\$ 24</u>	<u>\$ 2</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,	
							1995	1994
\$ 4	\$ 1	\$38	\$ 959	\$ 97	\$ 90	\$315	\$36,156	\$ 36,047
-	-	-	-	-	-	-	1,827	1,763
-	-	-	-	-	-	-	(199)	(261)
-	-	-	-	-	-	-	1,628	1,502
-	-	-	216	-	23	-	17,258	15,579
-	-	-	-	-	-	-	(15,690)	(13,546)
-	-	-	216	-	23	-	1,568	2,033
-	-	-	3	-	-	1	10	-
-	-	-	4	-	-	-	5	16
-	-	-	-	-	-	-	4,541	3,488
-	-	-	-	-	-	-	468	710
<u>\$ 4</u>	<u>\$ 1</u>	<u>\$38</u>	<u>\$1,182</u>	<u>\$ 97</u>	<u>\$ 113</u>	<u>\$316</u>	<u>\$44,376</u>	<u>\$ 43,796</u>
\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ 18	\$ 1,902	\$ 2,067
-	-	-	7	10	-	2	3,278	2,118
-	-	-	-	-	-	-	71	146
-	-	-	-	-	-	-	2,479	3,350
-	-	-	7	24	-	20	7,730	7,681
-	-	1	15	15	3	156	3,732	3,057
-	-	-	-	-	-	-	468	710
-	-	-	-	-	-	-	2	2
-	-	-	3	-	-	1	479	150
4	1	37	1,157	58	110	139	31,965	32,196
4	1	38	1,175	73	113	296	36,646	36,115
<u>\$ 4</u>	<u>\$ 1</u>	<u>\$38</u>	<u>\$1,182</u>	<u>\$ 97</u>	<u>\$ 113</u>	<u>\$316</u>	<u>\$44,376</u>	<u>\$ 43,796</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Jury</u>
REVENUES:		
Taxes	\$ -	\$ 1,549
Highway license fees	25,863	-
Fines and forfeitures	6,337	-
Investments and rentals	949	-
Intergovernmental revenues	1,443	-
Charges for current services	8	88
Miscellaneous	58	-
	<u>34,658</u>	<u>1,637</u>
Total revenues		
EXPENDITURES:		
Current:		
General government	-	-
Judicial	-	1,693
Public safety	-	-
Streets and highways	7,236	-
Health	-	-
Public welfare	-	-
	<u>7,236</u>	<u>1,693</u>
Total expenditures		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>27,422</u>	<u>(56)</u>
OTHER FINANCING SOURCES (USES):		
Transfer to Child Support-Special Fund	-	-
Transfer to General Fund	(21,971)	-
Transfer to Debt Service Funds	(3,809)	-
Transfer from General Fund	-	-
Transfer from Alternative Dispute Resolution Fund	-	-
Other	(182)	-
	<u>(25,962)</u>	<u>-</u>
Total other financing sources (uses)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,460	(56)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	30,656	151
CHANGE IN INVENTORY - PURCHASES METHOD	<u>(242)</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 31,874</u>	<u>\$ 95</u>

<u>Permanent Improvement</u>	<u>Law Library</u>	<u>Parking Garage Revenue</u>	<u>HIV Grant</u>	<u>Grants</u>	<u>Residential Facility</u>
\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	40	859	17	-	-
-	-	-	9,129	19,769	-
-	777	-	-	-	-
<u>I</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>68</u>
<u>3</u>	<u>817</u>	<u>859</u>	<u>9,146</u>	<u>19,801</u>	<u>68</u>
370	-	144	-	-	320
-	622	-	-	1,175	-
-	-	-	-	5,003	-
-	-	-	-	-	-
-	-	-	9,192	5,576	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,164</u>	<u>-</u>
<u>370</u>	<u>622</u>	<u>144</u>	<u>9,192</u>	<u>19,918</u>	<u>320</u>
<u>(367)</u>	<u>195</u>	<u>715</u>	<u>(46)</u>	<u>(117)</u>	<u>(252)</u>
-	-	-	-	-	-
-	-	(450)	-	-	-
-	-	(203)	-	-	-
30	15	-	-	467	-
-	-	-	-	-	-
<u>-</u>	<u>(6)</u>	<u>-</u>	<u>(10)</u>	<u>(6)</u>	<u>-</u>
<u>30</u>	<u>9</u>	<u>(653)</u>	<u>(10)</u>	<u>461</u>	<u>-</u>
(337)	204	62	(56)	344	(252)
687	589	423	75	94	315
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 350</u>	<u>\$ 793</u>	<u>\$ 485</u>	<u>\$ 19</u>	<u>\$ 438</u>	<u>\$ 63</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - SPECIAL REVENUE FUNDS -- CONTINUED

SEPTEMBER 30, 1995  
(in thousands of dollars)

	District Attorney Special	District Attorney Forfeiture	District Attorney Forfeiture - FN	District Attorney Forfeiture - OL	District Attorney Unadjudicated Forfeitures
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	(62)	(54)	(52)	(323)	10
Total other financing sources (uses)	(62)	(54)	(52)	(323)	10
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(62)	(54)	(52)	(323)	10
FUND BALANCES AT BEGINNING OF FISCAL YEAR	128	54	388	724	14
CHANGE IN INVENTORY - PURCHASES METHOD	-	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 66	\$ -	\$ 336	\$ 401	\$ 24

District Attorney - Forfeiture Auto. Theft	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,	
								1995	1994
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,551	\$ 1,446
-	-	-	-	-	-	-	-	25,863	24,508
-	-	-	-	-	-	-	-	6,337	5,257
-	-	-	2	60	9	5	16	1,957	1,673
-	-	-	4	-	-	-	-	30,345	33,425
-	-	-	-	1,559	481	501	227	3,641	3,356
-	-	-	-	16	-	-	-	175	1,674
-	-	-	6	1,635	490	506	243	69,869	71,339
-	-	-	4	1,197	-	-	-	2,035	2,397
-	-	-	-	-	793	301	166	4,750	4,964
-	-	-	-	-	634	-	-	5,637	5,634
-	-	-	-	-	-	-	-	7,236	7,076
-	-	-	-	-	-	-	-	14,768	13,846
-	-	-	-	-	-	-	-	8,164	13,314
-	-	-	4	1,197	1,427	301	166	42,590	47,231
-	-	-	2	438	(937)	205	77	27,279	24,108
-	-	-	-	-	-	(145)	-	(145)	(75)
-	-	-	-	-	-	-	(81)	(22,502)	(18,163)
-	-	-	-	(394)	-	-	-	(4,406)	(8,080)
-	-	-	-	-	769	-	-	1,281	2,300
-	-	-	-	-	145	-	-	145	75
2	-	(199)	-	-	3	-	-	(879)	(204)
2	-	(199)	-	(394)	917	(145)	(81)	(26,506)	(24,147)
2	-	(199)	2	44	(20)	60	(4)	773	(39)
-	4	200	36	1,131	93	53	300	36,115	36,269
-	-	-	-	-	-	-	-	(242)	(115)
<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 1</u>	<u>\$ 38</u>	<u>\$ 1,175</u>	<u>\$ 73</u>	<u>\$ 113</u>	<u>\$ 296</u>	<u>\$ 36,646</u>	<u>\$ 36,115</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDSFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

Road and Bridge	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Highway license fees	\$ 25,239	\$ 25,863	\$ 624	\$ 23,860	\$ 24,508	\$ 648
Fines and forfeitures	5,118	6,337	1,219	4,500	5,257	757
Intergovernmental revenues	574	1,443	869	851	522	(329)
Charges for current services	9	8	(1)	9	8	(1)
Investments and rentals	650	949	299	600	565	(35)
Miscellaneous	6	58	52	27	7	(20)
Total revenues	<u>31,596</u>	<u>34,658</u>	<u>3,062</u>	<u>29,847</u>	<u>30,867</u>	<u>1,020</u>
<b>EXPENDITURES:</b>						
Streets and highways:						
Salaries	4,300	4,236	64	4,620	4,197	423
Allowances	19	19	-	19	19	-
Operating	4,635	2,717	1,918	3,966	1,794	2,172
Property	2,227	264	1,963	1,601	321	1,280
Total expenditures	<u>11,181</u>	<u>7,236</u>	<u>3,945</u>	<u>10,206</u>	<u>6,331</u>	<u>3,875</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>20,415</u>	<u>27,422</u>	<u>7,007</u>	<u>19,641</u>	<u>24,536</u>	<u>4,895</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfer to Debt Service Funds	(3,809)	(3,809)	-	(7,359)	(7,359)	-
Transfer to General Fund	(18,651)	(21,971)	(3,320)	(16,719)	(17,618)	(899)
Other	-	(182)	(182)	-	(25)	(25)
Total other financial sources (uses)	<u>(22,460)</u>	<u>(25,962)</u>	<u>(3,502)</u>	<u>(24,078)</u>	<u>(25,002)</u>	<u>(924)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,045)	1,460	3,505	(4,437)	(466)	3,971
FUND BALANCES AT BEGINNING OF FISCAL YEAR	30,656	30,656	-	31,237	31,237	-
CHANGE IN INVENTORY - PURCHASES METHOD	-	(242)	(242)	-	(115)	(115)
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 28,611</u>	<u>\$ 31,874</u>	<u>\$ 3,263</u>	<u>\$ 26,800</u>	<u>\$ 30,656</u>	<u>\$ 3,856</u>

(Continued)



STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Jury</u>	1995			1994		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 1,460	\$ 1,480	\$ 20	\$ 1,384	\$ 1,362	\$(22)
Occupation taxes	78	69	(9)	80	78	(2)
Charges for current services	80	88	8	93	81	(12)
Total revenues	<u>1,618</u>	<u>1,637</u>	<u>19</u>	<u>1,557</u>	<u>1,521</u>	<u>(36)</u>
EXPENDITURES:						
Judicial:						
Salaries	479	474	5	477	471	6
Operating	1,284	1,217	67	1,175	1,126	49
Property	6	2	4	14	11	3
Total expenditures	<u>1,769</u>	<u>1,693</u>	<u>76</u>	<u>1,666</u>	<u>1,608</u>	<u>58</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(151)	(56)	95	(109)	(87)	22
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>151</u>	<u>151</u>	-	<u>238</u>	<u>238</u>	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ 95</u>	<u>\$ 129</u>	<u>\$ 151</u>	<u>\$ 22</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Permanent Improvement</u>	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 3	\$ 2	\$ (1)	\$ 3	\$ 6	\$ 3
Miscellaneous	-	1	1	-	-	-
Total revenues	3	3	-	3	6	3
EXPENDITURES:						
General government:						
Property	719	370	349	887	209	678
Total expenditures	719	370	349	887	209	678
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(716)	(367)	349	(884)	(203)	681
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	30	30	-	600	600	-
Total other financing sources (uses)	30	30	-	600	600	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	(686)	(337)	349	(284)	397	681
FUND BALANCES AT BEGINNING OF FISCAL YEAR	687	687	-	290	290	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 1	\$ 350	\$349	\$ 6	\$ 687	\$681

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Law Library</u>	1995			1994		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 19	\$ 40	\$ 21	\$ 12	\$ 24	\$ 12
Charges for current services	<u>756</u>	<u>777</u>	<u>21</u>	<u>771</u>	<u>746</u>	<u>(25)</u>
Total revenues	<u>775</u>	<u>817</u>	<u>42</u>	<u>783</u>	<u>770</u>	<u>(13)</u>
EXPENDITURES:						
Judicial:						
Salaries	303	265	38	332	294	38
Operating	620	347	273	634	396	238
Property	<u>145</u>	<u>10</u>	<u>135</u>	<u>144</u>	<u>27</u>	<u>117</u>
Total expenditures	<u>1,068</u>	<u>622</u>	<u>446</u>	<u>1,110</u>	<u>717</u>	<u>393</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(293)</u>	<u>195</u>	<u>488</u>	<u>(327)</u>	<u>53</u>	<u>380</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	-	-	-	-	-	-
Transfer from general fund	15	15	-	15	15	-
Other	<u>-</u>	<u>(6)</u>	<u>(6)</u>	<u>0</u>	<u>0</u>	<u>-</u>
Total other financing sources (uses)	<u>15</u>	<u>9</u>	<u>(6)</u>	<u>15</u>	<u>15</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	<u>(278)</u>	<u>204</u>	<u>482</u>	<u>(312)</u>	<u>68</u>	<u>380</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>589</u>	<u>589</u>	<u>-</u>	<u>521</u>	<u>521</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 311</u>	<u>\$ 793</u>	<u>\$ 482</u>	<u>\$ 209</u>	<u>\$ 589</u>	<u>\$ 380</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Parking Garage Revenue</u>						
REVENUES:						
Investments and rentals	\$ 858	\$ 859	\$ 1	\$ 823	\$ 887	\$ 64
EXPENDITURES:						
General government:						
Property	<u>166</u>	<u>144</u>	<u>22</u>	<u>137</u>	<u>137</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>692</u>	<u>715</u>	<u>23</u>	<u>686</u>	<u>750</u>	<u>64</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	(450)	(450)	-	(450)	(450)	-
Transfer to debt service funds	<u>(203)</u>	<u>(203)</u>	<u>-</u>	<u>(205)</u>	<u>(205)</u>	<u>-</u>
Total other financing uses	<u>(653)</u>	<u>(653)</u>	<u>-</u>	<u>(655)</u>	<u>(655)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	39	62	23	31	95	64
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>423</u>	<u>423</u>	<u>-</u>	<u>328</u>	<u>328</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 462</u>	<u>\$ 485</u>	<u>\$ 23</u>	<u>\$ 359</u>	<u>\$ 423</u>	<u>\$ 64</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

HIV Grant	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Fines and forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	18,500	9,129	(9,371)	10,173	7,311	(2,862)
Investments and rentals	-	17	17	-	9	9
Total revenues	<u>18,500</u>	<u>9,146</u>	<u>(9,354)</u>	<u>10,173</u>	<u>7,320</u>	<u>(2,853)</u>
EXPENDITURES:						
Health:						
Salaries	1,026	493	533	657	343	314
Allowances	4	-	4	2	-	2
Operating	16,915	8,690	8,225	9,627	7,039	2,588
Property	18	9	9	18	4	14
Total expenditures	<u>17,963</u>	<u>9,192</u>	<u>8,771</u>	<u>10,304</u>	<u>7,386</u>	<u>2,918</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	537	(46)	(583)	(131)	(66)	65
OTHER FINANCING SOURCES (USES):						
Other	-	(10)	(10)	-	10	10
Total other financing sources (uses)	<u>-</u>	<u>(10)</u>	<u>(10)</u>	<u>-</u>	<u>10</u>	<u>10</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	537	(56)	(593)	(131)	(56)	75
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>75</u>	<u>75</u>	<u>-</u>	<u>131</u>	<u>131</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 612</u>	<u>\$ 19</u>	<u>\$ (593)</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994

(in thousands of dollars)

	1995			1994		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Grants</u>						
REVENUES:						
Intergovernmental revenues	\$ 44,523	\$ 19,769	\$ (24,754)	\$ 31,132	\$ 25,592	\$ (5,540)
Miscellaneous	-	32	32	813	617	(196)
Total revenues	<u>44,523</u>	<u>19,801</u>	<u>(24,722)</u>	<u>31,945</u>	<u>26,209</u>	<u>(5,736)</u>
EXPENDITURES:						
Judicial:						
Salaries	2,000	942	1,058	1,178	1,076	102
Allowances	2	-	2	6	5	1
Operating	397	214	183	518	285	233
Property	107	19	88	-	-	-
	<u>2,506</u>	<u>1,175</u>	<u>1,331</u>	<u>1,702</u>	<u>1,366</u>	<u>336</u>
Public safety:						
Salaries	4,607	2,293	2,314	2,913	2,620	293
Allowances	117	57	60	54	44	10
Operating	5,037	2,124	2,913	2,737	2,166	571
Property	1,916	529	1,387	192	173	19
	<u>11,677</u>	<u>5,003</u>	<u>6,674</u>	<u>5,896</u>	<u>5,003</u>	<u>893</u>
Streets and highways:						
Operating	-	-	-	747	745	2
Health:						
Salaries	7,989	4,222	3,767	4,291	3,671	620
Allowances	259	119	140	101	64	37
Operating	3,406	1,177	2,229	3,869	2,609	1,260
Property	123	58	65	708	116	592
	<u>11,777</u>	<u>5,576</u>	<u>6,201</u>	<u>8,969</u>	<u>6,460</u>	<u>2,509</u>
Public welfare:						
Salaries	2,219	1,587	632	1,719	1,425	294
Allowances	14	2	12	25	18	7
Operating	13,041	6,534	6,507	6,237	4,830	1,407
Property	566	41	525	7,530	7,041	489
	<u>15,840</u>	<u>8,164</u>	<u>7,676</u>	<u>15,511</u>	<u>13,314</u>	<u>2,197</u>
Total expenditures	<u>41,800</u>	<u>19,918</u>	<u>21,882</u>	<u>32,825</u>	<u>26,888</u>	<u>5,937</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Grants</u>	1995			1994		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 2,723	\$ (117)	\$ (2,840)	\$(880)	\$(679)	\$ 201
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	690	467	(223)	894	876	(18)
Transfer to general fund	-	-	-	(14)	(14)	-
Other	-	(6)	(6)	-	(89)	(89)
Other other financing sources (uses)	<u>690</u>	<u>461</u>	<u>(229)</u>	<u>880</u>	<u>773</u>	<u>(107)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,413	344	(3,069)	-	94	94
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>94</u>	<u>94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$3,507</u>	<u>\$ 438</u>	<u>\$ (3,069)</u>	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 94</u>

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

	1995			1994		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Residential Facility</u>						
REVENUES:						
Miscellaneous	<u>\$ 75</u>	<u>\$ 68</u>	<u>\$ (7)</u>	<u>\$ 1,196</u>	<u>\$ 1,017</u>	<u>\$ (179)</u>
Total revenues	<u>75</u>	<u>68</u>	<u>(7)</u>	<u>1,196</u>	<u>1,017</u>	<u>(179)</u>
EXPENDITURES:						
General government:						
Salaries	45	39	6	810	799	11
Operating	320	281	39	498	335	163
Property	-	-	-	6	2	4
Total expenditures	<u>365</u>	<u>320</u>	<u>45</u>	<u>1,314</u>	<u>1,136</u>	<u>178</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(290)	(252)	38	(118)	(119)	(1)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>315</u>	<u>315</u>	-	<u>434</u>	<u>434</u>	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 25</u>	<u>\$ 63</u>	<u>\$ 38</u>	<u>\$ 316</u>	<u>\$ 315</u>	<u>\$ (1)</u>

(Continued)



STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Historical Commission</u>	1995			1994		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:						
Investments and rentals	\$ 2	\$ 2	\$ -	\$ 1	\$ 2	\$ 1
Intergovernmental revenues	-	4	4	5	-	(5)
Total revenues	<u>2</u>	<u>6</u>	<u>4</u>	<u>6</u>	<u>2</u>	<u>(4)</u>
EXPENDITURES:						
General government operating	<u>36</u>	<u>4</u>	<u>32</u>	<u>35</u>	<u>2</u>	<u>33</u>
Total expenditures	<u>36</u>	<u>4</u>	<u>32</u>	<u>35</u>	<u>2</u>	<u>33</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(34)	2	36	(29)	-	29
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>36</u>	<u>36</u>	<u>-</u>	<u>36</u>	<u>36</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 2</u>	<u>\$ 38</u>	<u>\$ 36</u>	<u>\$ 7</u>	<u>\$ 36</u>	<u>\$ 29</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994

(in thousands of dollars)

<u>Historical Exhibit</u>	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 34	\$ 60	\$ 26	\$ 20	\$ 37	\$ 17
Charges for current services	1,200	1,559	359	1,120	1,460	340
Miscellaneous	15	16	1	11	33	22
Total revenues	<u>1,249</u>	<u>1,635</u>	<u>386</u>	<u>1,151</u>	<u>1,530</u>	<u>379</u>
EXPENDITURES:						
General government operating	<u>1,609</u>	<u>1,197</u>	<u>412</u>	<u>1,420</u>	<u>913</u>	<u>507</u>
Total expenditures	<u>1,609</u>	<u>1,197</u>	<u>412</u>	<u>1,420</u>	<u>913</u>	<u>507</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(360)</u>	<u>438</u>	<u>798</u>	<u>(269)</u>	<u>617</u>	<u>886</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	-	-	-	-	-	-
Transfer to debt service	(394)	(394)	-	(516)	(516)	-
Other	-	-	-	-	-	-
Total other financing sources (uses)	<u>(394)</u>	<u>(394)</u>	<u>-</u>	<u>(516)</u>	<u>(516)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(754)</u>	<u>44</u>	<u>798</u>	<u>(785)</u>	<u>101</u>	<u>886</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>1,131</u>	<u>1,131</u>	<u>-</u>	<u>1,030</u>	<u>1,030</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 377</u>	<u>\$ 1,175</u>	<u>\$ 798</u>	<u>\$ 245</u>	<u>\$ 1,131</u>	<u>\$ 886</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

Child Support-Special	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Investments and rentals	\$ 7	\$ 9	\$ 2	\$ 128	\$ 137	\$ 9
Charges for current services	469	481	12	306	374	68
Total revenues	476	490	14	434	511	77
<b>EXPENDITURES:</b>						
Judicial:						
Salaries	788	756	32	786	759	27
Allowances	6	4	2	6	5	1
Operating	23	19	4	21	16	5
Property	14	14	-	2	1	1
Total judicial	831	793	38	815	781	34
Public safety:						
Salaries	373	357	16	358	342	16
Operating	278	276	2	309	288	21
Property	1	1	-	1	1	-
Total public safety	652	634	18	668	631	37
Total expenditures	1,483	1,427	56	1,483	1,412	71
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,007)	(937)	70	(1,049)	(901)	148
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	769	769	-	809	809	-
Transfer from alternative dispute resolution fund	145	145	-	145	75	(70)
Other	-	3	3	-	15	15
Total other financing sources (uses)	914	917	3	954	899	(55)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(93)	(20)	73	(95)	(2)	93
FUND BALANCES AT BEGINNING OF FISCAL YEAR	93	93	-	95	95	-
FUND BALANCES AT END OF FISCAL YEAR	\$ -	\$ 73	\$ 73	\$ -	\$ 93	\$ 93

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Alternative Dispute Resolution</u>	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 2	\$ 5	\$ 3	\$ 2	\$ 1	\$ (1)
Charges for current services	<u>474</u>	<u>501</u>	<u>27</u>	<u>472</u>	<u>469</u>	<u>(3)</u>
Total revenues	<u>476</u>	<u>506</u>	<u>30</u>	<u>474</u>	<u>470</u>	<u>(4)</u>
EXPENDITURES:						
Judicial:						
Salaries	48	47	1	48	42	6
Operating	260	254	6	280	301	(21)
Property	<u>3</u>	<u>      </u>	<u>3</u>	<u>3</u>	<u>1</u>	<u>2</u>
Total expenditures	<u>311</u>	<u>301</u>	<u>10</u>	<u>331</u>	<u>344</u>	<u>(13)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>165</u>	<u>205</u>	<u>40</u>	<u>143</u>	<u>126</u>	<u>(17)</u>
OTHER FINANCING SOURCES (USES):						
Transfer to Child Support-Special Fund	(145)	(145)	-	(143)	(75)	68
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Total other financing sources (uses)	<u>(145)</u>	<u>(145)</u>	<u>-</u>	<u>(143)</u>	<u>(73)</u>	<u>70</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	20	60	40	-	53	53
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>53</u>	<u>53</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 73</u>	<u>\$113</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ 53</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

<u>Appellate Justice System</u>	1995			1994		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:						
Investments and rentals	\$ 12	\$ 16	\$ 4	\$ 7	\$ 11	\$ 4
Charges for current services	<u>218</u>	<u>227</u>	<u>9</u>	<u>225</u>	<u>218</u>	<u>(7)</u>
Total revenues	<u>230</u>	<u>243</u>	<u>13</u>	<u>232</u>	<u>229</u>	<u>(3)</u>
EXPENDITURES:						
Judicial - operating	203	145	58	156	140	16
Property	<u>234</u>	<u>21</u>	<u>213</u>	<u>214</u>	<u>8</u>	<u>206</u>
Total expenditures	<u>437</u>	<u>166</u>	<u>271</u>	<u>370</u>	<u>148</u>	<u>222</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(207)</u>	<u>77</u>	<u>284</u>	<u>(138)</u>	<u>81</u>	<u>219</u>
OTHER FINANCING (USES):						
Transfer to general fund	<u>(81)</u>	<u>(81)</u>	<u>-</u>	<u>(81)</u>	<u>(81)</u>	<u>-</u>
Total other financing (uses)	<u>(81)</u>	<u>(81)</u>	<u>-</u>	<u>(81)</u>	<u>(81)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(288)</u>	<u>(4)</u>	<u>284</u>	<u>(219)</u>	<u>-</u>	<u>219</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 12</u>	<u>\$296</u>	<u>\$284</u>	<u>\$ 81</u>	<u>\$300</u>	<u>\$219</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.

## COMBINING BALANCE SHEETS - DEBT SERVICE FUNDS

SEPTEMBER 30, 1995  
(in thousands of dollars)

	Countywide General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals September 30,	
				1995	1994
<u>ASSETS</u>					
CASH AND INVESTMENTS	\$ 19,814	\$ 210	\$ 60	\$ 20,084	\$ 21,541
RECEIVABLES:					
Taxes	46,633	-	-	46,633	52,268
Less allowance for uncollectibles	<u>5,128</u>	<u>-</u>	<u>-</u>	<u>(5,128)</u>	<u>(6,684)</u>
Net taxes receivable	<u>41,505</u>	<u>-</u>	<u>-</u>	<u>41,505</u>	<u>45,584</u>
Accounts	66	-	-	66	6
ACCRUED INTEREST	322	-	-	322	3,433
DUE FROM OTHER FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112</u>
TOTAL ASSETS	<u>\$ 61,707</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 61,977</u>	<u>\$ 70,676</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Deferred revenue	\$ 41,480	\$ -	\$ -	\$ 41,480	\$ 48,888
Due to other funds	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>1</u>
TOTAL LIABILITIES	<u>41,482</u>	<u>-</u>	<u>-</u>	<u>41,482</u>	<u>48,889</u>
FUND BALANCES:					
Reserved for debt service	19,878	210	60	20,148	21,547
Unreserved - designated for subsequent budget periods	<u>347</u>	<u>-</u>	<u>-</u>	<u>347</u>	<u>240</u>
TOTAL FUND BALANCES	<u>20,225</u>	<u>210</u>	<u>60</u>	<u>20,495</u>	<u>21,787</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 61,707</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 61,977</u>	<u>\$ 70,676</u>



## DALLAS COUNTY, TEXAS

EXHIBIT D-2

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
DEBT SERVICE FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

	Countywide General Obligation	Parking Garage Revenue and General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals September 30,	
					1995	1994
<b>REVENUES:</b>						
Ad valorem taxes	\$45,071	\$ -	\$ -	\$ -	\$45,071	\$47,985
Investments and rentals	6,153	-	-	-	6,153	4,083
Intergovernmental revenues	3	-	-	-	3	1
<b>Total revenues</b>	<u>51,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,227</u>	<u>52,069</u>
<b>EXPENDITURES:</b>						
Principal retirement	39,320	125	-	-	39,445	39,475
Interest	17,287	78	-	-	17,365	19,670
Fiscal agent fees	114	-	-	-	114	66
<b>Total expenditures</b>	<u>56,721</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>56,924</u>	<u>59,211</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,494)</u>	<u>(203)</u>	<u>-</u>	<u>-</u>	<u>(5,697)</u>	<u>(7,142)</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfer from Road and Bridge Fund	3,809	-	-	-	3,809	7,359
Transfer from Historical Fund	394	-	-	-	394	516
Transfer from Parking Garage Revenue Fund	-	203	-	-	203	205
Other	(1)	-	-	-	(1)	-
<b>Total other financing sources (uses)</b>	<u>4,202</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>4,405</u>	<u>8,080</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(1,292)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,292)</u>	<u>938</u>
<b>FUND BALANCES AT BEGINNING OF FISCAL YEAR</b>	<u>21,517</u>	<u>-</u>	<u>210</u>	<u>60</u>	<u>21,787</u>	<u>20,849</u>
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<u>\$20,225</u>	<u>\$ -</u>	<u>\$210</u>	<u>\$60</u>	<u>\$20,495</u>	<u>\$21,787</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - DEBT SERVICE FUNDSFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

Countywide General Obligation	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$44,671	\$45,071	\$ 400	\$47,942	\$47,985	\$ 43
Investments and rentals	4,018	6,153	2,135	3,534	4,083	549
Intergovernmental revenues	1	3	2	1	1	-
Total revenues	<u>48,690</u>	<u>51,227</u>	<u>2,537</u>	<u>51,477</u>	<u>52,069</u>	<u>592</u>
EXPENDITURES:						
Principal retirement	39,320	39,320	-	39,355	39,355	-
Interest	17,287	17,287	-	19,622	19,585	37
Fiscal agent fees	147	114	33	113	66	47
Total expenditures	<u>56,754</u>	<u>56,721</u>	<u>33</u>	<u>59,090</u>	<u>59,006</u>	<u>84</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,064)</u>	<u>(5,494)</u>	<u>2,570</u>	<u>(7,613)</u>	<u>(6,937)</u>	<u>676</u>
OTHER FINANCING SOURCES (USES):						
Transfer from Road and Bridge Fund	3,809	3,809	-	7,359	7,359	-
Transfer from Historical Fund	394	394	-	516	516	-
Other	-	(1)	(1)	-	-	-
Total other financing sources (uses)	<u>4,203</u>	<u>4,202</u>	<u>(1)</u>	<u>7,875</u>	<u>7,875</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(3,861)</u>	<u>(1,292)</u>	<u>2,569</u>	<u>262</u>	<u>938</u>	<u>676</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>21,517</u>	<u>21,517</u>	<u>-</u>	<u>20,579</u>	<u>20,579</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$17,656</u>	<u>\$20,225</u>	<u>\$2,569</u>	<u>\$20,841</u>	<u>\$21,517</u>	<u>\$676</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - DEBT SERVICE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1995 AND 1994  
(in thousands of dollars)

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Parking Garage Revenue and General Obligation</u>						
EXPENDITURES:						
Principal retirement	\$ 125	\$ 125	\$ -	\$ 120	\$ 120	\$ -
Interest	78	78	-	85	85	-
Total expenditures	<u>203</u>	<u>203</u>	<u>-</u>	<u>205</u>	<u>205</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(203)</u>	<u>(203)</u>	<u>-</u>	<u>(205)</u>	<u>(205)</u>	<u>-</u>
OTHER FINANCING SOURCES:						
Transfer from Parking Garage Revenue Fund	<u>203</u>	<u>203</u>	<u>-</u>	<u>205</u>	<u>205</u>	<u>-</u>
EXCESS (DEFICIENCY) 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, 1988 and 1995 - 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 and improvement of open-space land.

Road Bond Funds, Series 1969, 1977, 1985, 1987, 1988, 1992, 1993 and 1995 - 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.

Certificates of Obligation Fund, Series 1995 - used to finance certain equipment purchases and capital improvements to County facilities.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - CAPITAL PROJECTS FUNDS

SEPTEMBER 30, 1995  
(in thousands of dollars)

	Certificates of Indebtedness									
	Certificates of Obligation						Permanent Improvement Bonds			
	1986	1990	1991	1993	1994	1995	1976	1977	1985	1988
<b>ASSETS</b>										
CASH AND INVESTMENTS	\$424	\$283	\$90	\$956	\$2,216	\$7,397	\$9	\$1	\$580	\$2,022
DUE FROM OTHER FUNDS	22	5	-	-	-	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL UNITS:										
State	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$446</b>	<b>\$288</b>	<b>\$90</b>	<b>\$956</b>	<b>\$2,216</b>	<b>\$7,397</b>	<b>\$9</b>	<b>\$1</b>	<b>\$580</b>	<b>\$2,022</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>LIABILITIES:</b>										
Accounts payable	\$ -	\$ -	\$ -	\$321	\$ 183	\$ 167	\$-	\$-	\$ -	\$ 28
Due to other funds	-	-	5	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>321</b>	<b>183</b>	<b>167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28</b>
<b>FUND BALANCES:</b>										
Reserved for encumbrances	19	87	34	204	910	1,151	-	-	502	156
Unreserved - undesignated	427	201	51	431	1,123	6,079	9	1	78	1,838
<b>TOTAL FUND BALANCES</b>	<b>446</b>	<b>288</b>	<b>85</b>	<b>635</b>	<b>2,033</b>	<b>7,230</b>	<b>9</b>	<b>1</b>	<b>580</b>	<b>1,994</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$446</b>	<b>\$288</b>	<b>\$90</b>	<b>\$956</b>	<b>\$2,216</b>	<b>\$7,397</b>	<b>\$9</b>	<b>\$1</b>	<b>\$580</b>	<b>\$2,022</b>

EXHIBIT E-1

Permanent Improvement Bonds			Road Bonds							Totals	
1992	1993	1995	1969	1977	1985	1988	1992	1993	1995	September 30,	
										1995	1994
\$2,786	\$12	\$1,947	\$ -	\$1,697	\$4,302	\$7,430	\$15,752	\$16	\$33,905	\$81,825	\$62,071
-	-	-	-	-	-	-	-	-	-	27	400
-	-	-	103	-	-	-	-	-	-	103	154
-	-	-	-	599	351	813	318	-	-	2,081	744
<u>\$2,786</u>	<u>\$12</u>	<u>\$1,947</u>	<u>\$103</u>	<u>\$2,296</u>	<u>\$4,653</u>	<u>\$8,243</u>	<u>\$16,070</u>	<u>\$16</u>	<u>\$33,905</u>	<u>\$84,036</u>	<u>\$63,369</u>
\$ 15	\$ -	\$ -	\$ -	\$ 83	\$ 73	\$ -	\$ 575	\$ -	\$ -	\$ 1,445	\$ 1,697
-	-	-	-	22	-	-	-	-	-	27	1,204
<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>73</u>	<u>-</u>	<u>575</u>	<u>-</u>	<u>-</u>	<u>1,472</u>	<u>2,901</u>
1,070	-	-	-	726	1,922	33	10,934	-	297	18,045	19,739
<u>1,701</u>	<u>12</u>	<u>1,947</u>	<u>103</u>	<u>1,465</u>	<u>2,658</u>	<u>8,210</u>	<u>4,561</u>	<u>16</u>	<u>33,608</u>	<u>64,519</u>	<u>40,729</u>
<u>2,771</u>	<u>12</u>	<u>1,947</u>	<u>103</u>	<u>2,191</u>	<u>4,580</u>	<u>8,243</u>	<u>15,495</u>	<u>16</u>	<u>33,905</u>	<u>82,564</u>	<u>60,468</u>
<u>\$2,786</u>	<u>\$12</u>	<u>\$1,947</u>	<u>\$103</u>	<u>\$2,296</u>	<u>\$4,653</u>	<u>\$8,243</u>	<u>\$16,070</u>	<u>\$16</u>	<u>\$33,905</u>	<u>\$84,036</u>	<u>\$63,369</u>

DALLAS COUNTY, TEXAS

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

SEPTEMBER 30, 1995  
(in thousands of dollars)

	Certificates of Indebtedness										
	Certificates of Obligation						Permanent Improvement Bonds				
	1986	1988	1990	1991	1993	1994	1995	1976	1977	1985	1988
EXPENDITURES:											
Capital outlay	\$ -	\$10	\$ 176	\$232	\$ 934	\$3,121	\$1,570	\$-	\$40	\$ 44	\$ 866
Total expenditures	-	10	176	232	934	3,121	1,570	-	40	44	866
OTHER FINANCING SOURCES (USES):											
Proceeds from sale	-	-	-	-	-	-	8,800	-	-	-	-
Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-
Transfer to Road Bond Fund	-	-	-	-	-	-	-	-	-	-	-
Transfer from Road Bond Fund	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	8,800	-	-	-	-
EXCESS (DEFICIENCY) OF OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(10)	(176)	(232)	(934)	(3,121)	7,230	-	(40)	(44)	(866)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	446	10	464	317	1,569	5,154	-	9	41	624	2,860
FUND BALANCES AT END OF FISCAL YEAR	\$446	\$ -	\$ 288	\$ 85	\$ 635	\$2,033	\$7,230	\$9	\$ 1	\$580	\$1,994



Permanent Improvement Bonds			Road Bonds								Totals	
1992	1993	1995	1969	1977	1985	1987	1988	1992	1993	1995	September 30,	
											1995	1994
\$ 3,917	\$ -	\$ 3	\$ -	\$ 433	\$ 2,332	\$47	\$ 382	\$ 9,825	\$ -	\$ 145	\$24,077	\$ 26,358
<u>3,917</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>433</u>	<u>2,332</u>	<u>47</u>	<u>382</u>	<u>9,825</u>	<u>-</u>	<u>145</u>	<u>24,077</u>	<u>26,358</u>
-	-	1,950	-	-	-	-	-	-	-	34,050	44,800	6,590
-	-	-	-	-	-	-	-	-	-	-	-	(90)
-	-	-	-	-	-	-	-	-	-	-	-	(59)
-	-	-	(51)	122	(69)	-	1,357	14	-	-	1,373	59
<u>-</u>	<u>-</u>	<u>1,950</u>	<u>(51)</u>	<u>122</u>	<u>(69)</u>	<u>-</u>	<u>1,357</u>	<u>14</u>	<u>-</u>	<u>34,050</u>	<u>46,173</u>	<u>6,500</u>
(3,917)	-	1,947	(51)	(311)	(2,401)	(47)	975	(9,811)	-	33,905	22,096	(19,858)
<u>6,688</u>	<u>12</u>	<u>-</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>-</u>	<u>60,468</u>	<u>80,326</u>
<u>\$ 2,771</u>	<u>\$12</u>	<u>\$1,947</u>	<u>\$103</u>	<u>\$2,191</u>	<u>\$ 4,580</u>	<u>\$ -</u>	<u>\$8,243</u>	<u>\$15,495</u>	<u>\$16</u>	<u>\$33,905</u>	<u>\$82,564</u>	<u>\$ 60,468</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.

Housing Financial Corporation - 1994 Refunding - used to account for monies received as a result of refunding 1984 Mortgage Revenue Bonds issued by Dallas County Housing Financing Corporation.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - ALL AGENCY FUNDS

SEPTEMBER 30, 1995  
(in thousands of dollars)

	Administrative Funds		
	<u>Payroll</u>	<u>Escrow</u>	<u>Bail Bond</u>
<b>ASSETS:</b>			
Cash and investments	\$296	\$96	\$ 429
Deferred compensation investments	-	-	-
Accounts receivable	-	-	-
Accrued interest	-	-	-
Due from other funds	-	-	-
Restricted assets - bail bond collateral	-	-	4,920
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$296</u>	<u>\$96</u>	<u>\$5,349</u>
<b>LIABILITIES:</b>			
Accounts payable:			
Administrative	\$291	\$96	\$5,349
Grants	-	-	-
Departmental special	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total accounts payable	<u>291</u>	<u>96</u>	<u>5,349</u>
Fee office accounts payable	-	-	-
Due to other funds	5	-	-
Deferred compensation benefits	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL LIABILITIES	<u>\$296</u>	<u>\$96</u>	<u>\$5,349</u>

EXHIBIT F-1

<u>Grant Fund</u> <u>Juvenile</u> <u>Probation</u> <u>Commission</u>	<u>Fee Office Funds</u>			
	<u>State</u> <u>Report</u>	<u>County</u> <u>Clerk</u>	<u>District</u> <u>Clerk</u>	<u>Sheriff</u>
\$30	\$657	\$18,697	\$12,727	\$333
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>30</u>	<u>657</u>	<u>18,697</u>	<u>12,727</u>	<u>333</u>
\$ -	\$ -	\$ -	\$ -	\$ -
30	-	-	-	-
-	-	-	-	-
<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	655	18,697	12,727	333
-	2	-	-	-
-	-	-	-	-
<u>30</u>	<u>657</u>	<u>18,697</u>	<u>12,727</u>	<u>333</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - ALL AGENCY FUNDS -- CONTINUED

SEPTEMBER 30, 1995  
(in thousands of dollars)

	Fee Office Funds			Work Release Special	Housing Finance Corporation - 1993 Refunding	Juvenile Department Child Support
	Community Supervision and Corrections	Justices of the Peace	Constables			
ASSETS:						
Cash and investments	\$6,280	\$683	\$34	\$14	\$2,927	\$326
Deferred compensation investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest	5	-	-	-	9	-
Due from other funds	-	-	-	-	-	-
Restricted assets - bail bond collateral	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$6,285</u></b>	<b><u>\$683</u></b>	<b><u>\$34</u></b>	<b><u>\$14</u></b>	<b><u>\$2,936</u></b>	<b><u>\$326</u></b>
LIABILITIES:						
Accounts payable:						
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-	-
Departmental special	-	-	-	14	2,936	326
Total accounts payable	-	-	-	14	2,936	326
Fee office accounts payable	6,277	683	34	-	-	-
Due to other funds	8	-	-	-	-	-
Deferred compensation benefits	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>\$6,285</u></b>	<b><u>\$683</u></b>	<b><u>\$34</u></b>	<b><u>\$14</u></b>	<b><u>\$2,936</u></b>	<b><u>\$326</u></b>

Departmental Special Funds							
Housing Finance Corporation - 1994 <u>Refunding</u>	Community Supervision and Corrections <u>Special</u>	Youth <u>Village</u>	District Attorney Check <u>Collection</u>	Tax Assessor- <u>Collector</u>	Deferred Compen- <u>sation</u>	<u>Totals</u>	
						September 30, <u>1995</u> <u>1994</u>	
\$208	\$2,905	\$4	\$49	\$32,698	\$ -	\$ 79,393	\$65,585
-	-	-	-	-	26,131	26,131	23,112
-	-	-	-	67	-	67	-
-	-	-	-	18	-	32	-
-	-	-	-	221	-	221	56
-	-	-	-	-	-	4,920	4,520
<u>\$208</u>	<u>\$2,905</u>	<u>\$4</u>	<u>\$49</u>	<u>\$33,004</u>	<u>\$26,131</u>	<u>\$110,764</u>	<u>\$93,273</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,736	\$ 5,487
-	-	-	-	-	-	30	73
<u>208</u>	<u>2,905</u>	<u>4</u>	<u>49</u>	<u>33,004</u>	<u>-</u>	<u>39,446</u>	<u>30,268</u>
208	2,905	4	49	33,004	-	45,212	35,828
-	-	-	-	-	-	39,406	34,294
-	-	-	-	-	-	15	39
-	-	-	-	-	26,131	26,131	23,112
<u>\$208</u>	<u>\$2,905</u>	<u>\$4</u>	<u>\$49</u>	<u>\$33,004</u>	<u>\$26,131</u>	<u>\$110,764</u>	<u>\$93,273</u>

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995

(in thousands of dollars)

	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
<b>ASSETS:</b>				
Cash and investments	\$ 65,585	\$3,860,772	\$3,846,964	\$ 79,393
Deferred compensation investments	23,112	4,827	1,808	26,131
Accounts receivable	-	67	-	67
Accrued interest	-	32	-	32
Due from other funds	56	250	85	221
Restricted assets - bail bond collateral	<u>4,520</u>	<u>405</u>	<u>5</u>	<u>4,920</u>
<b>TOTAL ASSETS</b>	<u>\$93,273</u>	<u>\$3,866,353</u>	<u>\$3,848,862</u>	<u>\$ 110,764</u>
<b>LIABILITIES:</b>				
<b>ADMINISTRATIVE:</b>				
Payroll deductions payable	\$ 215	\$ 77	\$ 1	\$ 291
Payable to the City of Grand Prairie	29	-	-	29
Payable to bail bondsmen	5,183	402	236	5,349
Other payables	<u>60</u>	<u>14</u>	<u>7</u>	<u>67</u>
<b>Total administrative accounts payable</b>	<u>5,487</u>	<u>493</u>	<u>244</u>	<u>5,736</u>
Due to other funds	<u>12</u>	<u>7</u>	<u>14</u>	<u>5</u>
<b>GRANTS:</b>				
Payable to the State of Texas	<u>73</u>	<u>321</u>	<u>364</u>	<u>30</u>
<b>Total grants accounts payable</b>	<u>73</u>	<u>321</u>	<u>364</u>	<u>30</u>
Due to other funds	<u>10</u>	<u>10</u>	<u>20</u>	<u>-</u>

(Continued)



## DALLAS COUNTY, TEXAS

EXHIBIT F-2

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
<b>FEE OFFICE:</b>				
Payable to the State of Texas	\$ 558	\$ 2,218	\$ 2,121	\$ 655
Payable to District Adult Probation Department	4,621	5,758	4,102	6,277
Payable to fee officers	<u>29,115</u>	<u>101,864</u>	<u>98,505</u>	<u>32,474</u>
Total fee office accounts payable	<u>34,294</u>	<u>109,840</u>	<u>104,728</u>	<u>39,406</u>
Due to other funds	<u>17</u>	<u>25</u>	<u>32</u>	<u>10</u>
<b>DEPARTMENTAL SPECIAL:</b>				
Accounts payable	6,100	2,615	1,246	7,469
Payable to taxing units	<u>24,168</u>	<u>23,268</u>	<u>15,459</u>	<u>31,977</u>
Total departmental special accounts payable	<u>30,268</u>	<u>25,883</u>	<u>16,705</u>	<u>39,446</u>
Deferred compensation benefits	<u>23,112</u>	<u>4,827</u>	<u>1,808</u>	<u>26,131</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 93,273</u></u>	<u><u>\$ 141,406</u></u>	<u><u>\$ 123,915</u></u>	<u><u>\$ 110,764</u></u>

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Administrative Fund - Payroll</u>	Balance October 1, 1994	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1995
ASSETS:				
Cash and investments	<u>\$ 220</u>	<u>\$ 558,752</u>	<u>\$ 558,676</u>	<u>\$ 296</u>
TOTAL ASSETS	<u>\$ 220</u>	<u>\$ 558,752</u>	<u>\$ 558,676</u>	<u>\$ 296</u>
LIABILITIES:				
Accounts payable - administrative	\$ 215	\$ 77	\$ 1	\$ 291
Due to other funds	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
TOTAL LIABILITIES	<u>\$ 220</u>	<u>\$ 77</u>	<u>\$ 1</u>	<u>\$ 296</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Administrative Fund - Escrow</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96</u>
TOTAL ASSETS	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96</u>
LIABILITIES:				
Accounts payable - administrative	<u>\$ 89</u>	<u>\$ 14</u>	<u>\$ 7</u>	<u>\$ 96</u>
Due to other funds	<u>7</u>	<u>7</u>	<u>14</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 96</u>	<u>\$ 21</u>	<u>\$ 21</u>	<u>\$ 96</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Administrative Fund - Bail Bond</u>	Balance October 1, 1994	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1995
ASSETS:				
Cash and investments	\$ 663	\$ 366	\$ 600	\$ 429
Restricted assets - bail bond collateral	<u>4,520</u>	<u>405</u>	<u>5</u>	<u>4,920</u>
TOTAL ASSETS	<u>\$ 5,183</u>	<u>\$ 771</u>	<u>\$ 605</u>	<u>\$ 5,349</u>
LIABILITIES:				
Accounts payable - administrative	<u>\$ 5,183</u>	<u>\$ 402</u>	<u>\$ 236</u>	<u>\$ 5,349</u>
TOTAL LIABILITIES	<u>\$ 5,183</u>	<u>\$ 402</u>	<u>\$ 236</u>	<u>\$ 5,349</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Grant Fund - Juvenile Probation Commission</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
<b>ASSETS:</b>				
Cash and investments	<u>\$ 83</u>	<u>\$ 7,048</u>	<u>\$ 7,101</u>	<u>\$ 30</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 83</u></u>	<u><u>\$ 7,048</u></u>	<u><u>\$ 7,101</u></u>	<u><u>\$ 30</u></u>
<b>LIABILITIES:</b>				
Accounts payable - grants	\$ 73	\$ 321	\$ 364	\$ 30
Due to other funds	<u>10</u>	<u>10</u>	<u>20</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 83</u></u>	<u><u>\$ 331</u></u>	<u><u>\$ 384</u></u>	<u><u>\$ 30</u></u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Fee Office Fund - State Reports</u>	Balance October 1, 1994	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1995
ASSETS:				
Cash and investments	<u>\$ 560</u>	<u>\$ 76,309</u>	<u>\$ 76,212</u>	<u>\$ 657</u>
TOTAL ASSETS	<u>\$ 560</u>	<u>\$ 76,309</u>	<u>\$ 76,212</u>	<u>\$ 657</u>
LIABILITIES:				
Fee office accounts payable	\$ 558	\$ 2,218	\$ 2,121	\$ 655
Due to other funds	<u>  2</u>	<u>  4</u>	<u>  4</u>	<u>  2</u>
TOTAL LIABILITIES	<u>\$ 560</u>	<u>\$ 2,222</u>	<u>\$ 2,125</u>	<u>\$ 657</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT F-3

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Fee Office Fund - County Clerk</u>	Balance October 1, 1994	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1995
ASSETS:				
Cash and investments	<u>\$ 14,124</u>	<u>\$ 530,673</u>	<u>\$ 526,100</u>	<u>\$ 18,697</u>
TOTAL ASSETS	<u>\$ 14,124</u>	<u>\$ 530,673</u>	<u>\$ 526,100</u>	<u>\$ 18,697</u>
LIABILITIES:				
Fee office accounts payable	<u>\$ 14,124</u>	<u>\$ 26,069</u>	<u>\$ 21,496</u>	<u>\$ 18,697</u>
TOTAL LIABILITIES	<u>\$ 14,124</u>	<u>\$ 26,069</u>	<u>\$ 21,496</u>	<u>\$ 18,697</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Fee Office Fund - District Clerk</u>	Balance October 1, 1994	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1995
ASSETS:				
Cash and investments	\$ 14,011	\$ 835,803	\$ 837,087	\$ 12,727
TOTAL ASSETS	<u>\$ 14,011</u>	<u>\$ 835,803</u>	<u>\$ 837,087</u>	<u>\$ 12,727</u>
LIABILITIES:				
Fee office accounts payable	\$ 14,011	\$ 75,567	\$ 76,851	\$ 12,727
TOTAL LIABILITIES	<u>\$ 14,011</u>	<u>\$ 75,567</u>	<u>\$ 76,851</u>	<u>\$ 12,727</u>

(Continued)



## DALLAS COUNTY, TEXAS

EXHIBIT F-3STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Fee Office Fund - Sheriff</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	<u>\$ 321</u>	<u>\$ 14,611</u>	<u>\$ 14,599</u>	<u>\$ 333</u>
TOTAL ASSETS	<u>\$ 321</u>	<u>\$ 14,611</u>	<u>\$ 14,599</u>	<u>\$ 333</u>
LIABILITIES:				
Fee office accounts payable	<u>\$ 321</u>	<u>\$ 34</u>	<u>\$ 22</u>	<u>\$ 333</u>
TOTAL LIABILITIES	<u>\$ 321</u>	<u>\$ 34</u>	<u>\$ 22</u>	<u>\$ 333</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

Fee Office Fund - <u>Community Supervision and Corrections</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	\$4,621	\$1,381,207	\$1,379,548	\$6,280
Accrued interest	-	5	-	5
Due from other funds	<u>15</u>	<u>15</u>	<u>30</u>	<u>-</u>
TOTAL ASSETS	<u>\$4,636</u>	<u>\$1,381,227</u>	<u>\$1,379,578</u>	<u>\$6,285</u>
LIABILITIES:				
Fee office accounts payable	\$4,621	\$ 5,758	\$ 4,102	\$6,277
Due to other funds	<u>15</u>	<u>21</u>	<u>28</u>	<u>8</u>
TOTAL LIABILITIES	<u>\$4,636</u>	<u>\$ 5,779</u>	<u>\$ 4,130</u>	<u>\$6,285</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT F-3STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Fee Office Fund - Justices of the Peace</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
<b>ASSETS:</b>				
Cash and investments	\$ 616	\$ 827	\$ 760	\$ 683
Due from other funds	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 618</u>	<u>\$ 827</u>	<u>\$ 762</u>	<u>\$ 683</u>
<b>LIABILITIES:</b>				
Fee office accounts payable	<u>\$ 618</u>	<u>\$ 138</u>	<u>\$ 73</u>	<u>\$ 683</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 618</u>	<u>\$ 138</u>	<u>\$ 73</u>	<u>\$ 683</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Fee Office Fund - Constables</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	<u>\$ 41</u>	<u>\$ 610</u>	<u>\$ 617</u>	<u>\$ 34</u>
TOTAL ASSETS	<u>\$ 41</u>	<u>\$ 610</u>	<u>\$ 617</u>	<u>\$ 34</u>
LIABILITIES:				
Fee office accounts payable	<u>\$ 41</u>	<u>\$ 56</u>	<u>\$ 63</u>	<u>\$ 34</u>
TOTAL LIABILITIES	<u>\$ 41</u>	<u>\$ 56</u>	<u>\$ 63</u>	<u>\$ 34</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

Departmental Special Fund - <u>Work Release Special</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	<u>\$ 13</u>	<u>\$ 692</u>	<u>\$ 691</u>	<u>\$ 14</u>
TOTAL ASSETS	<u>\$ 13</u>	<u>\$ 692</u>	<u>\$ 691</u>	<u>\$ 14</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 13</u>	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 14</u>
TOTAL LIABILITIES	<u>\$ 13</u>	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 14</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - Housing Finance Corporation - 1993 Refunding</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	\$2,726	\$235,772	\$235,571	\$2,927
Accrued interest	<u>          -</u>	<u>          9</u>	<u>          -</u>	<u>          9</u>
TOTAL ASSETS	<u>\$2,726</u>	<u>\$235,781</u>	<u>\$235,571</u>	<u>\$2,936</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$2,726</u>	<u>\$    210</u>	<u>\$          -</u>	<u>\$2,936</u>
TOTAL LIABILITIES	<u>\$2,726</u>	<u>\$    210</u>	<u>\$          -</u>	<u>\$2,936</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - Housing Finance Corporation - 1994 Refunding</u>	<u>Balance October 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1995</u>
ASSETS:				
Cash and investments	<u>\$ -</u>	<u>\$ 14,664</u>	<u>\$ 14,456</u>	<u>\$ 208</u>
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 14,664</u>	<u>\$ 14,456</u>	<u>\$ 208</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ -</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 208</u>
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 208</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - Juvenile Department Child Support</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 326</u>
TOTAL ASSETS	<u>\$ 326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 326</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 326</u>	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ 326</u>
TOTAL LIABILITIES	<u>\$ 326</u>	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ 326</u>

(Continued)



## DALLAS COUNTY, TEXAS

EXHIBIT F-3STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - Community Supervision and Collections Special</u>	<u>Balance October 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1995</u>
ASSETS:				
Cash and investments	<u>\$ 1,930</u>	<u>\$ 6,380</u>	<u>\$ 5,405</u>	<u>\$ 2,905</u>
TOTAL ASSETS	<u>\$ 1,930</u>	<u>\$ 6,380</u>	<u>\$ 5,405</u>	<u>\$ 2,905</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 1,930</u>	<u>\$ 1,031</u>	<u>\$ 56</u>	<u>\$ 2,905</u>
TOTAL LIABILITIES	<u>\$ 1,930</u>	<u>\$ 1,031</u>	<u>\$ 56</u>	<u>\$ 2,905</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - Youth Village</u>	Balance October 1, 1994	Additions	Deductions	Balance September 30, 1995
ASSETS:				
Cash and investments	<u>\$ 5</u>	<u>\$ 138</u>	<u>\$ 139</u>	<u>\$ 4</u>
TOTAL ASSETS	<u>\$ 5</u>	<u>\$ 138</u>	<u>\$ 139</u>	<u>\$ 4</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 5</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 4</u>
TOTAL LIABILITIES	<u>\$ 5</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 4</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - District Attorney Check Collection</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Cash and investments	<u>\$ 30</u>	<u>\$ 182</u>	<u>\$ 163</u>	<u>\$ 49</u>
TOTAL ASSETS	<u>\$ 30</u>	<u>\$ 182</u>	<u>\$ 163</u>	<u>\$ 49</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 30</u>	<u>\$ 76</u>	<u>\$ 57</u>	<u>\$ 49</u>
TOTAL LIABILITIES	<u>\$ 30</u>	<u>\$ 76</u>	<u>\$ 57</u>	<u>\$ 49</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Departmental Special Fund - Tax Assessor and Collector</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
<b>ASSETS:</b>				
Cash and investments	\$ 25,199	\$ 196,738	\$ 189,239	\$ 32,698
Accounts receivable	-	67	-	67
Accrued interest	-	18	-	18
Due from other funds	39	235	53	221
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u>\$ 25,238</u>	<u>\$ 197,058</u>	<u>\$ 189,292</u>	<u>\$ 33,004</u>
<b>LIABILITIES:</b>				
Accounts payable - departmental special	<u>\$ 25,238</u>	<u>\$ 24,295</u>	<u>\$ 16,529</u>	<u>\$ 33,004</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 25,238</u>	<u>\$ 24,295</u>	<u>\$ 16,529</u>	<u>\$ 33,004</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT F-3STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

Departmental Special Fund - <u>Deferred Compensation</u>	Balance October 1, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
ASSETS:				
Restricted assets - investments	<u>\$ 23,112</u>	<u>\$ 4,827</u>	<u>\$ 1,808</u>	<u>\$ 26,131</u>
TOTAL ASSETS	<u>\$ 23,112</u>	<u>\$ 4,827</u>	<u>\$ 1,808</u>	<u>\$ 26,131</u>
LIABILITIES:				
Deferred compensation benefits	<u>\$ 23,112</u>	<u>\$ 4,827</u>	<u>\$ 1,808</u>	<u>\$ 26,131</u>
TOTAL LIABILITIES	<u>\$ 23,112</u>	<u>\$ 4,827</u>	<u>\$ 1,808</u>	<u>\$ 26,131</u>

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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.

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCESEPTMBER 30, 1995  
(in thousands of dollars)

GENERAL FIXED ASSETS:	
Land	\$ 30,426
Buildings	345,595
Improvements other than buildings	1,528
Machinery and equipment	<u>60,861</u>
TOTAL GENERAL FIXED ASSETS	<u>\$438,410</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:	
Capital projects funds	\$ 347,856
Current revenues	89,377
Gifts	<u>1,177</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$438,410</u>



DALLAS COUNTY, TEXAS

EXHIBIT G-2

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

FISCAL YEAR ENDED SEPTEMBER 30, 1995  
(in thousands of dollars)

	Changes by Function and Activity			Balance September 30, 1995
	Balance October 1, 1994	Additions	Deductions	
General government	\$ 131,443	\$ 14,322	\$ 10,027	\$ 135,738
Public safety	268,359	6,077	1,299	273,137
Streets and highways	15,180	779	649	15,310
Health	3,606	6,257	175	9,688
Public welfare	1,553	139	90	1,602
Schools	6	-	-	6
Libraries	2,925	7	3	2,929
Total before transfers	423,072	27,581	12,243	438,410
LESS - transfers	-	(4,185)	(4,185)	-
TOTAL	<u>\$ 423,072</u>	<u>\$ 23,396</u>	<u>\$ 8,058</u>	<u>\$ 438,410</u>

	Changes by Asset Types and Source				Total
	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	
BALANCE, OCTOBER 1	\$ 29,977	\$ 329,789	\$ 1,528	\$ 61,778	\$ 423,072
Add:					
Expenditures from County Funds:					
General	12	301	-	1,161	1,474
Road and bridge	-	-	-	213	213
Permanent improvement	1	302	-	41	344
Law library	-	-	-	6	6
Capital projects	2,474	10,605	-	1,536	14,615
Other funds	17	6,345	-	314	6,676
Gifts	-	-	-	68	68
Total additions	<u>2,504</u>	<u>17,553</u>	<u>-</u>	<u>3,339</u>	<u>23,396</u>
Deduct:					
Assets sold or otherwise disposed of	<u>(2,055)</u>	<u>(1,747)</u>	<u>-</u>	<u>(4,256)</u>	<u>(8,058)</u>
BALANCE, SEPTEMBER 30	<u>\$ 30,426</u>	<u>\$ 345,595</u>	<u>\$ 1,528</u>	<u>\$ 60,861</u>	<u>\$ 438,410</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)

<u>Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Assessed Value</u>	<u>Estimated True Value</u>	<u>Assessed Value</u>	<u>Estimated True Value</u>
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
1995	76,647,860	77,127,088	19,819,358	19,819,358

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>	
\$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
96,467,218	96,946,446	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
1986	0.08432	0.00114	0.00114
1987	0.08436	0.00112	0.00112
1988	0.09788	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	
1995	0.16154	0.00206	

Tax levies (1)  
(in thousands of dollars)

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	
1995	128,350	1,631	

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>0.00774</u>
	<u>\$ 1.70774</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

<u>Debt Service Funds</u>	<u>Total Primary Government</u>	<u>Component Unit</u>	<u>Total Reporting Entity</u>
0.04190	0.12850	0.1260	0.25448
0.04190	0.12850	0.1294	0.25794
0.05145	0.15100	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	0.20696	0.40511
0.06000	0.20240	0.19959	0.40199
0.05250	0.21610	0.19959	0.41569
\$ 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
41,724	171,705	158,566	330,271

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>
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	297,790	97.37	5,426
1995	330,271(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 1995 tax roll are incomplete until the end of the fiscal tax year, June 30, 1996.

Source: Dallas County financial records.



TABLE 3

<u>Total Collections</u>	<u>Percentage of Total Collections to Tax Levies</u>
\$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
303,216	99.14

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>
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
1995	1,942,303	96,467,218,236	368,012,000	20,495,000

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

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>
\$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
347,517,000	0.00360	179

## DALLAS COUNTY, TEXAS

TABLE 5

## TOP TEN TAXPAYERS

SEPTEMBER 30, 1995  
(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	\$1,220,097	1.26 %
Texas Utilities Electric Company	Electric utility	1,053,446	1.09
Texas Instruments	Manufacturer of electronic equipment	718,922	0.75
GTE	Telephone utility	478,660	0.50
Southwest Airlines	Airline	423,146	0.44
AT&T	Telephone utility	386,969	0.40
MCI	Telephone utility	337,250	0.35
Metropolitan	Insurance	274,365	0.28
IBM	Computers	234,862	0.25
Sears	Retail	<u>192,842</u>	<u>0.20</u>
TOTAL		<u>\$5,320,559</u>	<u>5.52 %</u>

Note: Estimated amounts based on 1995 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, 1995  
(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>
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
1995	152,031	26,189	9,514	17,157	67,810	40,265	312,966

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, 1995  
(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>
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
1995	119,088	105,970	7,236	26,065	19,937

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>
\$ 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
92	24,077	56,924	359,389

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

SEPTEMBER 30, 1995  
(in thousands of dollars)

<u>Year</u>	<u>Total Expenditures</u>	<u>Debt Service</u>	<u>Debt Service as Percent of Total</u>
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
1995	359,389	56,924	15.84

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.



COMPUTATION OF LEGAL DEBT MARGIN  
PRIMARY GOVERNMENTSEPTEMBER 30, 1995  
(in thousands of dollars)

ASSESSED VALUATION OF REAL PROPERTY		<u>\$76,647,860</u>
ASSESSED VALUATION OF ALL TAXABLE PROPERTY		<u>96,467,218</u>
BONDS ISSUED UNDER ARTICLE 3, SECTION 52, OF THE TEXAS CONSTITUTION:		
Debt limit, one-fourth of real property assessed valuation		19,161,965
Amount of debt applied to debt limit:		
Bonded debt	\$ 171,567	
Less debt service funds - appropriation for future debt payments	<u>9,555</u>	
Total amount of debt applicable to debt limit		<u>162,012</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE 3, SECTION 52, OF THE TEXAS CONSTITUTION		<u>18,999,953</u>
BONDS ISSUED UNDER TEXAS GENERAL LAWS:		
Debt limit, five percent of assessed valuation of all taxable property		4,823,361
Amount of debt applied to debt limit:		
Bonded debt	196,445	
Less debt service funds - appropriation for future debt payments	<u>10,940</u>	
Total amount of debt applicable to debt limit		<u>185,505</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER TEXAS GENERAL LAWS		<u>\$ 4,637,856</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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## SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

FISCAL YEAR ENDED SEPTEMBER 30, 1995

<u>Official Title</u>	<u>Incumbent</u>	<u>Amounts of</u>	
		<u>Salary</u>	<u>Surety Bond</u>
County Judge	Lee Jackson	\$ 90,972.00	\$ 5,000
Commissioner, Precinct 1	Jimmy L. Jackson	74,964.00	3,000
Commissioner, Precinct 2	Michael E. Cantrell	74,964.00	5,000
Commissioner, Precinct 3	John Wiley Price	74,964.00	3,000
Commissioner, Precinct 4	Kenneth A. Mayfield	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	100,000
	<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, 1995

<u>Type of Coverage</u>	<u>Property Covered</u>
Comprehensive	Boilers and machinery (\$25,000 deductible)
Theft, dishonesty and disappearance	Money and securities (\$500 deductible)
Losses while in depository	Money and securities
Theft, dishonesty and disappearance Tax Assessor-Collector (\$5,000 deductible)	Money, checks and securities (\$5,000 deductible) (a)
All risk	Telephone system (\$25,000 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 (\$100,000 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>
\$ 14,638	\$ 50,000,000	1/95 to 1/98	Lumbermans Mutual Casualty Company
2,875	Schedule	7/94 to 7/95	U.S. Fire Insurance
500	500,000	9/95 to 9/96	U.S. Fire Insurance
7,139	5,000 to 200,000 (b)	3/95 to 3/98	U.S. Fire Insurance
1,460	1,900,000	7/95 to 7/98	National Surety Corp.
9,115	6,629,065	1/94 to 11/97	Royal Insurance
92,940	390,093,955	11/95 to 11/98	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
118,952	Statutory	1/95 to 1/96	U.S. Fire Insurance
80,000	-	9/95 to 9/96	Self-insured; Willis Rollinson Inc., Third- Party Administrator
558,133	-	1/95 to 12/95	Blue Cross

## COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

SEPTEMBER 30, 1995  
(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	09/30/95	\$ 347,517	100.0 %	\$ 347,517
Hospital District	09/30/95	7,061	100.0	7,061
Water Control and Improvement District No. 6	09/30/95	7,068	100.0	7,068
Independent school districts:				
Carrollton-Farmers Branch	08/31/95	93,956	97.4	91,513
Cedar Hill	08/31/95	30,630	100.0	30,630
Coppell	08/31/95	75,588	100.0	75,588
Dallas	08/31/95	270,070	100.0	270,070
DeSoto	08/31/95	33,406	100.0	33,406
Duncanville	08/31/95	36,479	100.0	36,479
Ferris	08/31/95	6,229	4.5	280
Garland	08/31/95	192,748	100.0	192,748
Grand Prairie	08/31/95	56,313	100.0	56,313
Grapevine	08/31/95	110,002	1.0	1,100
Highland Park	08/31/95	32,012	100.0	32,012
Irving	08/31/95	120,538	100.0	120,538
Lancaster	08/31/95	24,946	100.0	24,946
Mesquite	08/31/95	176,250	100.0	176,250
Richardson	08/31/95	67,579	100.0	67,579
Wilmer-Hutchins	08/31/95	5,967	100.0	5,967
Total independent school districts		<u>1,332,713</u>		<u>1,215,419</u>

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

(Continued)

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

SEPTEMBER 30, 1995  
(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	09/30/95	\$ 23,213	98.4 %	\$ 22,842
Balch Springs	09/30/95	10,537	100.0	10,537
Carrollton	09/30/95	76,343	100.0	76,343
Cedar Hill	09/30/95	9,426	100.0	9,426
Cockrell Hill	09/30/95	53	100.0	53
Coppell	09/30/95	38,506	100.0	38,506
Dallas	09/30/95	688,802	100.0	688,802
DeSoto	09/30/95	23,841	100.0	23,841
Duncanville	09/30/95	24,382	100.0	24,382
Farmers Branch	09/30/95	30,935	100.0	30,935
Garland	09/30/95	109,032	100.0	109,032
Grand Prairie	09/30/95	60,485	100.0	60,485
Highland Park	09/30/95	515	100.0	515
Hutchins	09/30/95	(32)	100.0	(32)
Irving	09/30/95	74,247	100.0	74,247
Lancaster	09/30/95	11,151	100.0	11,151
Mesquite	09/30/95	53,805	100.0	53,805
Richardson	09/30/95	74,809	99.0	74,061
Rowlett	09/30/95	16,044	100.0	16,044
Sachse	09/30/95	1,619	100.0	1,619
Seagoville	09/30/95	285	100.0	285
Sunnyvale	09/30/95	3	100.0	3
University Park	09/30/95	4,328	100.0	4,328
Wilmer	09/30/95	634	100.0	634
Total cities and towns	09/30/95	<u>1,332,963</u>		<u>1,331,844</u>
TOTAL		<u>\$2,665,676</u>		<u>\$2,547,263</u>

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

DALLAS COUNTY, TEXAS

REVENUE BOND COVERAGE - PARKING GARAGE  
 LAST TEN YEARS  
 (in thousands of dollars)

<u>Fiscal Year</u>	<u>Total Resources (1)</u>	<u>Operating Transfers</u>	<u>Net Resources Available for Debt Service</u>
1986	\$ 908	\$ 525	\$ 383
1987	1,005	575	430
1988	1,030	625	405
1989	983	730	253
1990	643	340	303
1991	691	350	341
1992	890	405	485
1993	1,068	405	663
1994	1,215	450	765
1995	1,282	450	832

(1) Includes undesignated fund balance at October 1.

Source: Dallas County financial records.



TABLE 13

<u>DEBT SERVICE REQUIREMENT</u>			
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
\$ 80	\$ 128	\$ 208	1.84 %
85	123	208	2.07
90	119	209	1.94
95	114	209	1.21
100	109	209	1.45
105	103	208	1.64
110	97	207	2.34
115	91	206	3.22
120	85	205	3.73
125	78	203	4.10

DALLAS COUNTY, TEXAS

DALLAS COUNTY PARTICIPATION ANALYSIS OF FUNDING PROGRESS  
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM  
 LAST TEN YEARS

(in thousands of dollars) (As Required by GASB No. 5)

<u>Calendar 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>
1985	\$ 105,732	\$ 115,227	91.8 %	\$ (9,495)
1986	122,562	132,718	92.3	(10,156)
1987	142,169	157,562	90.2	(15,393)
1988	162,298	178,712	90.8	(16,414)
1989	184,106	202,131	91.1	(18,025)
1990	206,119	201,385	102.4	4,734
1991	232,306	225,520	103.0	6,786
1992	257,621	249,024	103.5	8,597
1993	282,315	279,667	100.9	2,648
1994	310,304	305,554	101.6	4,750

Source: Texas County and District Retirement System.

TABLE 14

<u>Annual Covered Payroll</u>	<u>(Unfunded) Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll</u>	<u>Annual County Contributions</u>	<u>Annual County Contributions as a Percentage of Covered Payroll</u>
\$ 87,351	(10.9)%	\$ 6,115	7.0 %
95,808	(10.6)	6,707	7.0
103,707	(14.8)	7,260	7.0
107,324	(15.3)	7,520	7.0
109,409	(16.5)	7,665	7.0
120,343	3.9	8,424	7.0
128,100	5.3	8,967	7.0
134,500	6.4	9,415	7.0
139,537	1.9	9,768	7.0
149,914	3.2	10,494	7.0

DALLAS COUNTY, TEXAS

DISCRETE COMPONENT UNIT

DEFINED BENEFIT PENSION PLAN REVENUES BY SOURCE AND EXPENSES BY TYPE -  
TEN-YEAR HISTORICAL TREND BEGINNING JANUARY 1, 1985

(As Required by GASB No. 5)

Calendar Year	Revenue by Source		
	Employer Contribution	Employee Contributions	Investment Income
1985	\$2,600,000	\$2,261,523	\$1,148,546
1986	2,700,000	2,393,955	1,480,209
1987	1,900,000	2,771,004	2,072,595
1988	-	3,088,621	2,536,420
1989	-	3,335,731	2,932,457
1990	-	3,984,145	3,356,752
1991	1,700,000	4,797,566	5,458,702
1992	1,650,000	5,799,089	4,048,769
1993	1,904,700	6,496,544	6,443,325
1994	2,441,034	7,216,513	1,617,683

The above contributions are made in accordance with actuarial requirements.

The most recent audited financial statements of the defined benefit pension plan are as of December 31, 1994.

Source: Dallas County Hospital District.

TABLE 15

Expense by Type				Employer Contribution as as Percentage of <u>Covered Payroll</u>
<u>Benefit Payments</u>	<u>Administrative Expenses</u>	<u>Refunds of Employee Contributions</u>	<u>Purchase of Annuities for Retirees</u>	
\$ 77,287	\$ 9,159	\$ 737,468	\$ -	5.2 %
63,514	16,486	1,012,762	1,051,194	5.1
179,894	2,667	791,363	239,212	3.1
294,099	57,476	871,207	-	-
408,684	129,164	1,076,857	-	-
499,035	241,562	1,102,138	-	-
609,622	144,892	1,079,992	-	1.8
863,247	207,062	1,367,828	-	1.5
958,606	459,070	1,483,977	-	1.3
1,167,182	577,378	2,040,718	-	1.5

DALLAS COUNTY, TEXAS

DISCRETE COMPONENT UNIT  
 PROGRESS OF DEFINED BENEFIT PENSION PLAN  
 NINE-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)
1995	78,361	92,472	84.7	(14,111)

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)
170,729	(8.3)

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## DALLAS COUNTY, TEXAS

TABLE 17

PROPERTY VALUES AND NEW CONSTRUCTION -  
 LAST TEN YEARS  
 (in thousands of dollars)

<u>Year</u>	<u>Total Property Value</u>	<u>Total New Construction</u>
1986	\$106,514,827	\$3,558,717
1987	107,212,124	2,737,510
1988	105,489,566	3,439,895
1989	101,149,753	1,314,052
1990	99,631,595	1,519,252
1991	97,156,070	1,617,873
1992	93,471,713	1,884,932
1993	91,786,637	974,903
1994	93,065,583	1,155,722
1995	96,946,446	1,427,470

Source: Dallas County Central Appraisal District.

## MISCELLANEOUS STATISTICAL DATA--CONTINUED

County of Dallas:	
Total assets, all Dallas area banks - 1995 (e)	75,034,000,000
Total consumption of natural gas mcf - 1995 (f)	60,816,616

Radio and Television (g):	
Radio stations	41
Television stations	15

Colleges and Universities (g)	22
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## FEE OFFICE FACTS (h)

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Justice of the Peace Courts:			
Employees	92	88	83
Cases	152,855	148,743	164,161
Budget	\$3,493,688	\$3,621,887	\$3,709,323
Fee income	\$971,640	\$992,934	\$1,037,198
Fine income	\$1,935,435	\$1,855,735	\$1,823,231
County Treasurer:			
Employees	15	15	17
Total receipts	\$14,611,529,390	\$15,239,454,864	\$18,574,087,917
Total disbursements	\$14,268,453,737	\$15,118,232,515	\$18,287,240,727
Investment earnings	\$9,351,881	\$9,311,876	\$14,244,462
Budget charges	\$652,209	\$611,829	\$668,482
Fee income	\$197,103	\$181,038	\$208,552

## Data Sources:

- (e) Federal Reserve
- (f) Lone Star Gas
- (g) Chamber of Commerce

(Continued)

## DALLAS COUNTY, TEXAS

TABLE 19

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

	<u>1993</u>	<u>1994</u>	<u>1995</u>
Constables:			
Employees	190	189	186
Civil process	135,036	129,883	134,753
Budget charges	\$7,035,291	\$7,119,592	\$7,384,902
Fee income	\$5,564,943	\$5,301,263	\$5,377,997
District Clerk:			
Employees	222	226	210
Civil process cases	47,894	48,058	50,741
Criminal cases	30,671	27,640	25,374
Jurors	103,279	103,269	109,632
Budget charges	\$6,823,350	\$7,192,464	\$7,138,739
Fee income	\$3,908,829	\$4,075,539	\$4,342,915
Assessor-Collector of Taxes:			
Employees	219	213	214
Ad valorem assessment notices issued	703,550	709,118	709,118
Motor vehicle registrations	1,643,975	1,641,409	1,641,000
Budget charges	\$7,143,190	\$7,225,743	\$7,211,675
Collections	\$710,016,732	\$772,591,012	\$805,318,022
County Clerk:			
Employees	162	171	167
Marriage licenses	18,861	18,888	19,257
Civil suits	10,137	9,879	9,954
Probate cases	7,977	7,942	8,069
Criminal cases	77,909	76,132	82,552
Budget charges	\$6,282,647	\$6,521,923	\$6,628,426
Fee income	\$7,537,003	\$8,009,653	\$7,448,086
Sheriff:			
Employees	1,800	1,816	1,713
Daily average in county jail	7,391	9,343	7,202
Persons booked	109,872	110,718	121,571
Civil process cases	11,757	13,305	10,822
Budget charges	\$51,185,036	\$70,512,814	\$67,224,036
Fee income	\$ 1,755,975	\$ 2,833,029	\$ 3,251,388
Average food cost per person per day			
	\$1.81	\$1.80	\$2.19

## Data Sources:

(h) Dallas County financial records

