

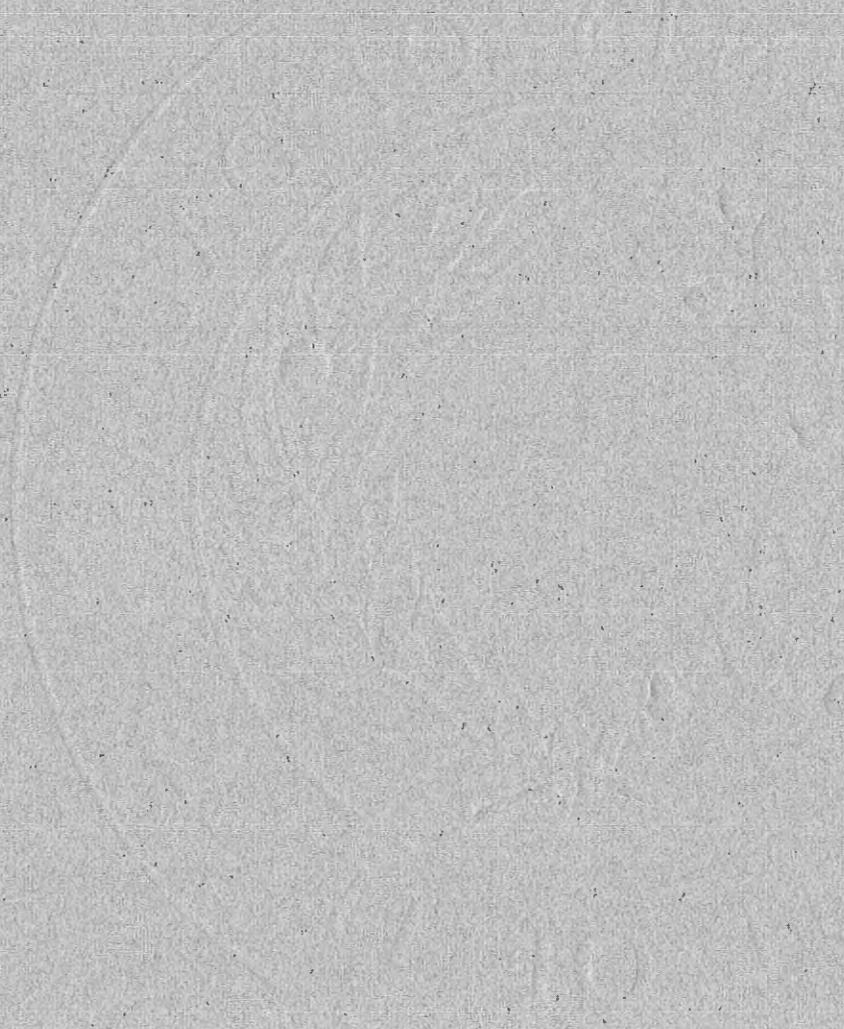
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
DALLAS COUNTY, TEXAS



FOR THE YEAR ENDED

SEPTEMBER 30, 1999

CONFIDENTIAL - SECURITY INFORMATION  
DATE 02/01/00 BY 11112



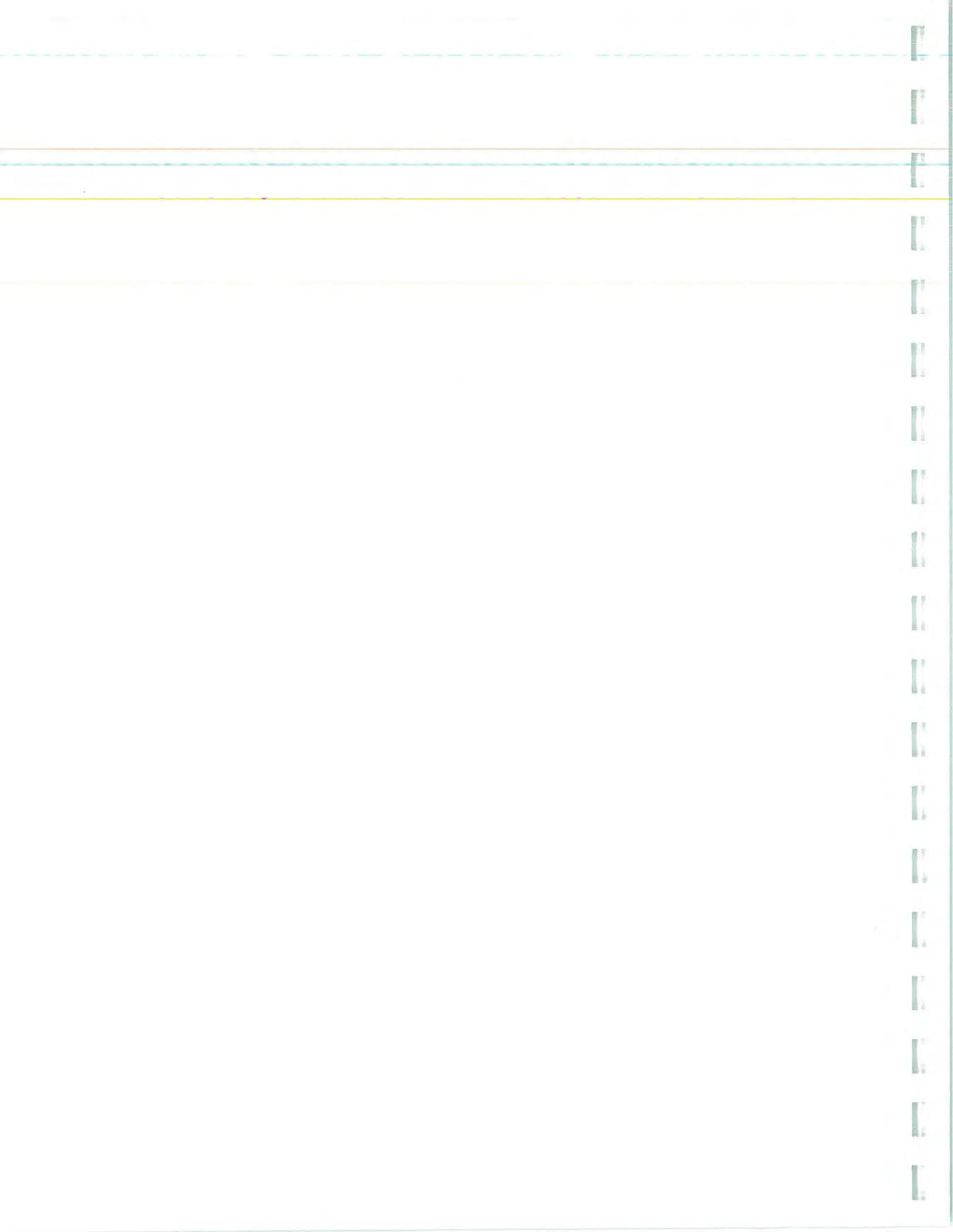
SEPTEMBER 30, 1999  
FOR THE YEAR ENDED

DALLAS COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 1999

Prepared by:

Virginia Porter, CPA  
County Auditor  
509 Main, Suite 407  
Dallas, Texas 75202



DALLAS COUNTY, TEXAS

Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 1999

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION:	
Principal Officials	i
Organizational Structure	iii
County Auditor's Letter of Transmittal	v
Certificate of Achievement for Excellence in Financial Reporting	xvii
FINANCIAL SECTION:	
Independent Auditors' Report	1
Combined Financial Statements ("Liftable" General Purpose Financial Statements)	3
<u>Exhibit</u>	
A-1 Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit	4
A-2 Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	9
A-3 Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue and Debt Service Funds	10
A-4 Combined Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit) - Proprietary Fund Type and Discretely Presented Component Unit	14
A-5 Combined Statement of Cash Flows - Proprietary Fund Type and Discretely Presented Component Unit	16
Notes to Financial Statements	18
Required Supplementary Information: Year 2000 (Unaudited) - Component Unit	50
Combining, Individual Fund and Account Group Financial Statements and Schedules	51
General Fund:	53
B-1 Comparative Balance Sheets	54
B-2 Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	55

DALLAS COUNTY, TEXAS

Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 1999

TABLE OF CONTENTS

<u>Exhibit</u>		<u>Page</u>
	Combining, Individual Fund and Account Group Financial Statements and Schedules - Continued	
B-3	Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	56
	Special Revenue Funds:	61
C-1	Combining Balance Sheets	62
C-2	Combining Statements of Revenues, Expenditures and Changes in Fund Balances	66
C-3	Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	70
	Debt Service Funds:	83
D-1	Combining Balance Sheets	84
D-2	Combining Statements of Revenues, Expenditures and Changes in Fund Balances	85
D-3	Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	86
	Capital Projects Funds:	89
E-1	Combining Balance Sheets	90
E-2	Combining Statements of Revenues, Expenditures and Changes in Fund Balances	92
	Agency Funds:	95
F-1	Combining Balance Sheets - All Agency Funds	96
F-2	Combining Statement of Changes in Assets and Liabilities - All Agency Funds	100
F-3	Statements of Changes in Assets and Liabilities - All Agency Funds	102
	General Fixed Assets Account Group:	123
G-1	Schedule of General Fixed Assets - By Source	124
G-2	Schedule of Changes in General Fixed Assets	125
G-3	Schedule of General Fixed Assets - By Function and Activity	126

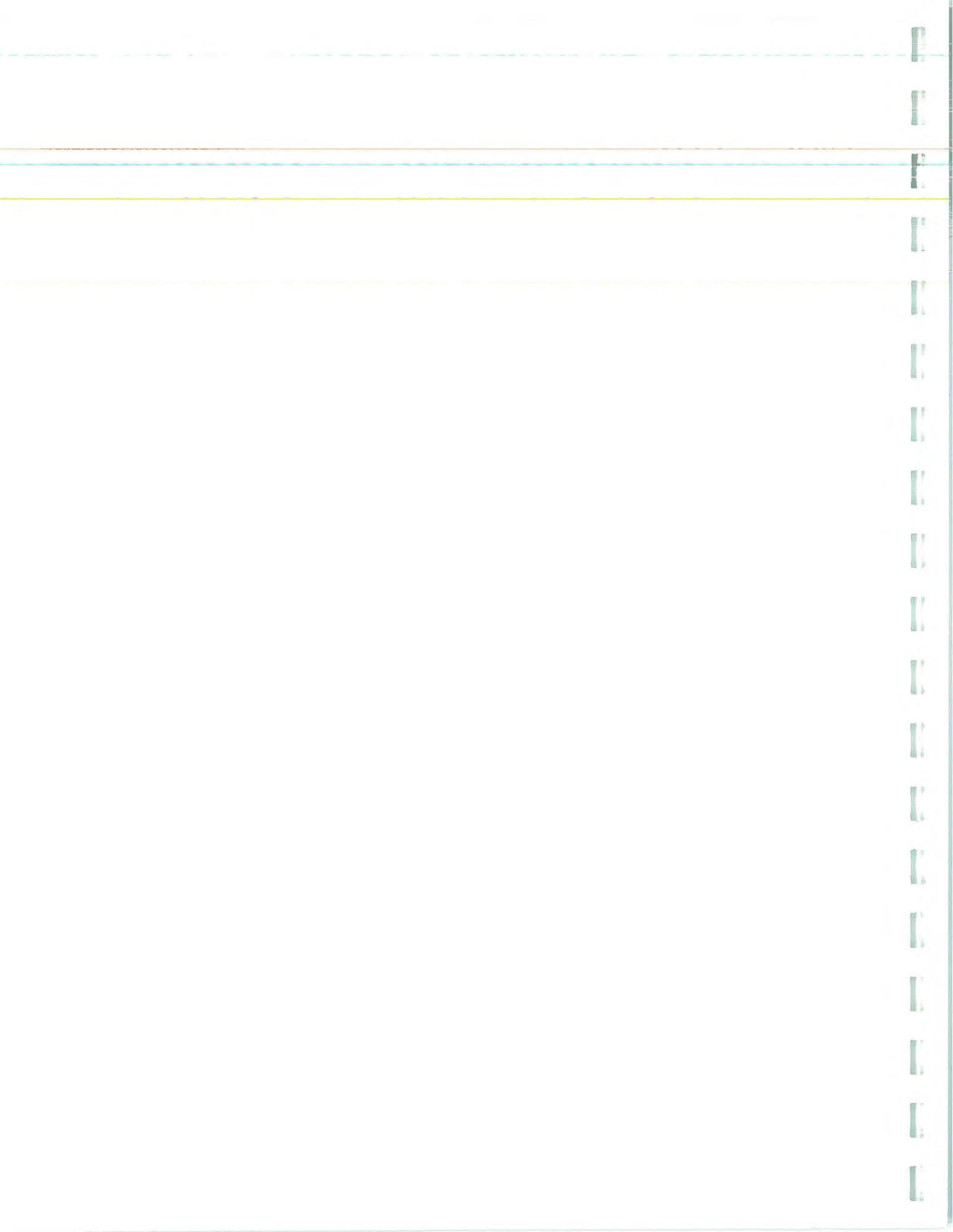
DALLAS COUNTY, TEXAS

Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 1999

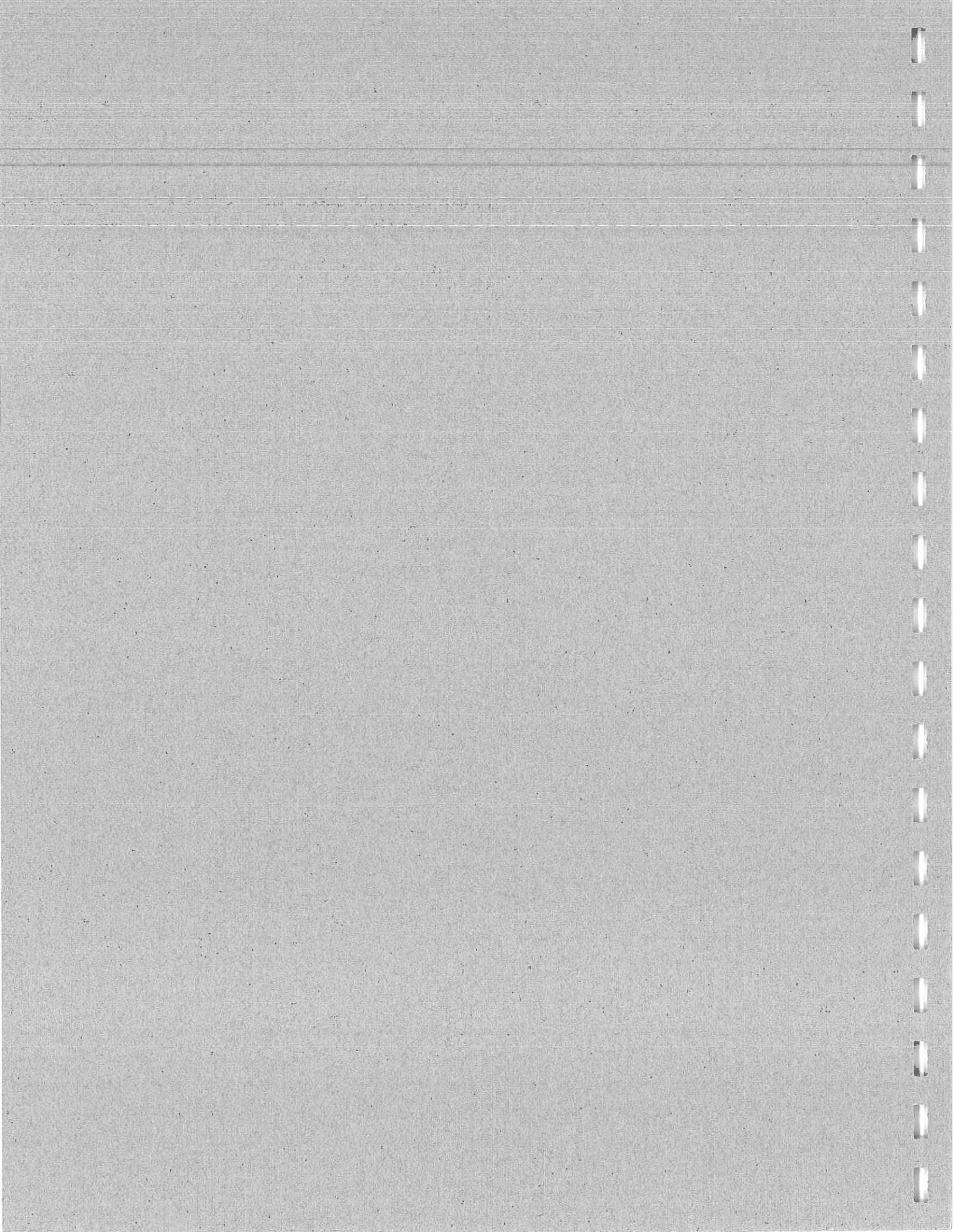
TABLE OF CONTENTS

STATISTICAL SECTION:

<u>Table</u>		<u>Page</u>
1	Assessed Value and Estimated True Value of All Taxable Property - Last Ten Years	128
2	Property Tax Rates and Tax Levies - Last Ten Years	130
3	Tax Levies and Reporting Entity Tax Collections - Last Ten Years	132
4	Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	134
5	Top Ten Taxpayers	136
6	Revenues From Selected Sources - All Governmental Fund Types - Last Ten Years	137
7	Expenditures for Selected Functions - All Governmental Fund Types - Last Ten Years	138
8	Ratio of Annual Debt Service for General Obligation Bonded Debt to Total Expenditures - All Governmental Fund Types - Last Ten Years	140
9	Computation of Legal Debt Margin - Primary Government	141
10	Salaries and Surety Bonds of Principal Officials	143
11	Schedule of Insurance in Force - Primary Government	144
12	Computation of Direct and Overlapping Bonded Debt	146
13	Revenue Bond Coverage - Parking Garage - Last Ten Years	148
14	Discrete Component Unit Defined Benefit Pension Plan Costs and Contributions Three-Year Historical Trend Beginning January 1, 1996	150
15	Discrete Component Unit Schedule of Funding Progress of Defined Benefit Pension Plan, Three-Year Historical Trend Beginning January 1, 1997	151
16	Property Values and New Construction - Last Ten Years	152
17	Tax Rates for Governmental Units With Overlapping Debt	153
18	Miscellaneous Statistical Data	154



**INTRODUCTORY SECTION**



DALLAS COUNTY, TEXAS

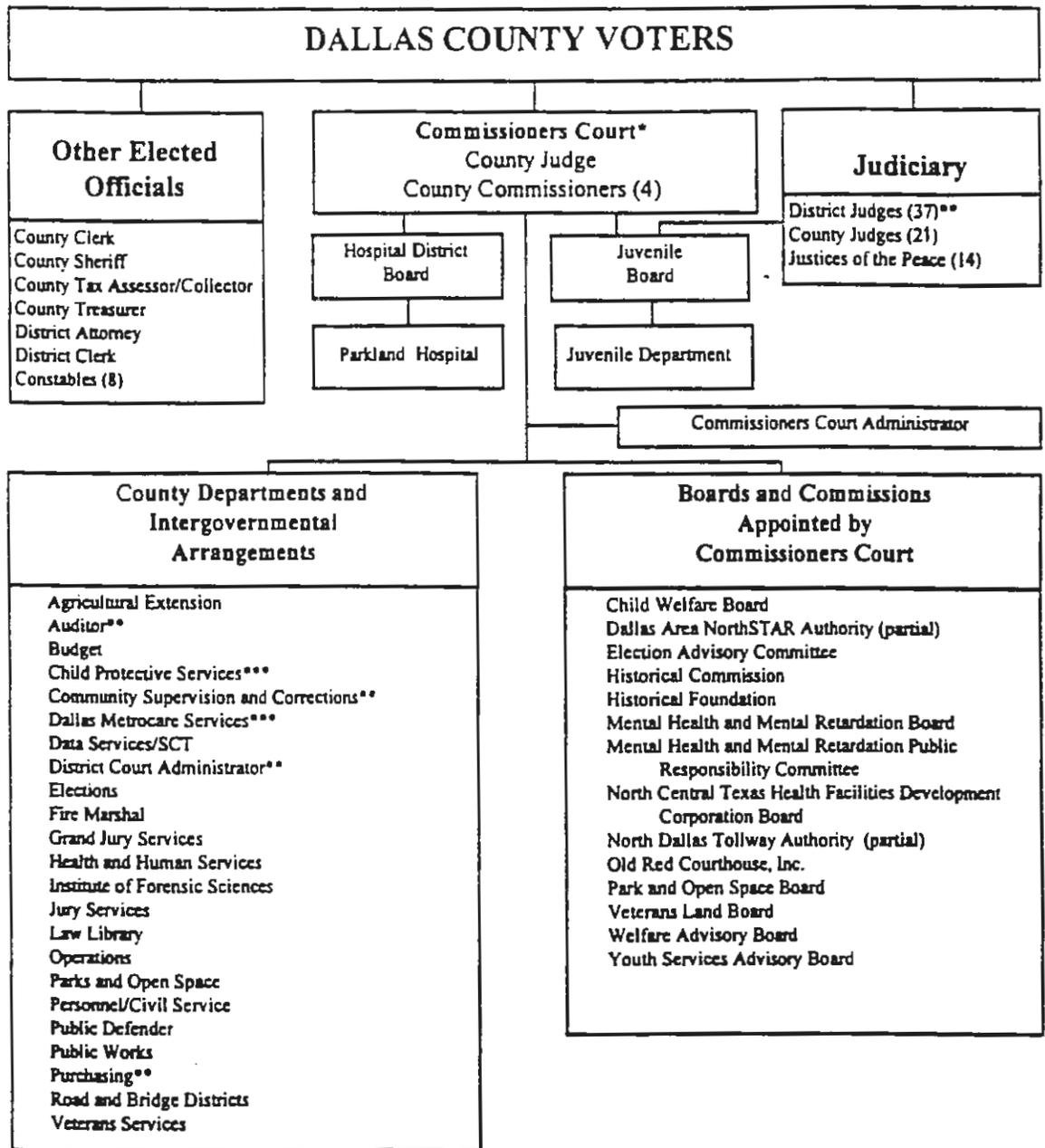
PRINCIPAL OFFICIALS

As of September 30, 1999

<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	Virginia Porter
County Treasurer	Bill Melton
Assessor-Collector of Taxes	David Childs
County Clerk	Earl C. Bullock, Jr.
District Attorney	William Hill
District Clerk	Jim Hamlin
Sheriff	James C. Bowles

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# COUNTY ORGANIZATION



- \* Members of the Commissioners Court serve on the following boards and committees: Texas Jail Commission, Texas Juvenile Probation Commission, Dallas County Juvenile Board, National Association of Counties (NACO) Transportation, Justice and Public Safety, Finance, Membership, Membership Services, Deferred Compensation Committees, NACO Large Urban Counties Caucus, NACO Second Vice President, Conference of Urban Counties Vice Chair, Texas Association of Regional Councils, IH635 Coordination Committee, North Central Texas Council of Governments (NCTCOG) Board, Dallas Regional Mobility Coalition, Public Health Advisory Board, Regional Transportation Council, NCTCOG Air Carrier Policy Council, Loop 9 Policy Advisory Group, Mental Health Task Force, Dallas County DWI Task Force, Community Justice Council, Dallas County Housing Finance Corporation, Dalhoma Trail Advisory Committee, Dallas County Civil Service Commission, Public Employee Benefit Cooperative Board, and the North American Superhighway Coalition Board.
- \*\* The 37 District Judges appoint the County Auditor and participate in selecting the Directors of the Juvenile Department, the Community Supervision and Corrections Department and the Purchasing Agent.
- \*\*\* CSCD, CPS and Dallas Metrocare Services (formerly called Dallas County MHMR) are independent agencies with important County programmatic connections.

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DALLAS COUNTY  
COUNTY AUDITOR

March 10, 2000

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, 1999 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 - For reporting purposes, the Dallas County Housing Finance Corporation (“HFC”) and North Central Texas Health Facilities Development Corporation (“HFDC”) qualify as blended component units. The Commissioners Court sits as the governing board of the HFC and appoints the governing board of the HFDC. The only activity of the HFC has been the issuance of single-family mortgage bonds that are disclosed as conduit debt in footnote G. The HFDC 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 Dallas Metrocare Services (formerly called Dallas County Mental Health and Mental Retardation), the Dallas County Local Workforce Development Board, the Youth Services Advisory Board, and the Literature Review Committee, 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 is also centrally located within the United States. The County region was opened for settlement by the Mexican colonization laws and was included in an empresario grant before 1836, but actual settlement was delayed until 1841. The first Texas legislature created the County from parts of Robertson and Nacogdoches counties on March 30, 1846, and designated the town of Dallas (a post office since 1844) as temporary “seat of Justice.” The act does not state whom the County’s name honors; it probably was George M. Dallas, then vice president of the United States. Two elections were held in 1850 to fix the City of Dallas as the permanent county seat. The County encompasses an area of 900 square miles. The 1990 Census reported a population of 1,852,810. The County had an estimated 1999 population of 2,050,865.

Dallas first began building its diversified economy as an agricultural trade center in the mid-1800s and has since developed into the wholesale and retail market center for the entire southwest. The North American Free Trade Agreement (“NAFTA”) has strengthened the metro area’s trade sector. Dallas’ strength as a trade center has allowed the finance, insurance and manufacturing industries to grow, building strong ties to petroleum by becoming the industry’s banker. To date, Dallas remains the headquarters of many oil and gas companies.

The area’s diversified industrial structure provided some protection to the economy against the mid-1980s oil bust. Although the national recession did not impact Dallas as much as the rest of the nation, employment growth remained slow. Recently, economic growth in Dallas has accelerated. As a result, the area remains a favorite for long-term development due in part to its transportation infrastructure, cost of doing business and work force.

The following paragraphs and tables contain statistical information pertaining to the County and areas which include the County, such as the Dallas/Fort Worth Consolidated Metropolitan Statistical Area, which consists of the Dallas/Fort Worth SMSA plus Hood and Wise Counties. Whenever available, Countywide information was used in lieu of city or multicounty information.

### **Top Private Employers**

Over 138,000 businesses are located in the Dallas area. There are approximately 34,000 corporations with over 6,500 headquartered in the area. Below are the top 20 employers located within the Dallas/Fort Worth Consolidated Metropolitan Statistical Area, as reported by the Greater Dallas Chamber of Commerce:

<u>Company</u>	<u>Product</u>	<u>Employees</u>
AMR Corporation (American Airlines)	Airline, Technology and Management Services	35,000
Raytheon Company	Manufacturer of Defense Systems & Electronics	20,000
Dallas Public Schools	Independent School District	17,169
City of Dallas	Municipality	14,200
U.S. Postal Services - Dallas District	Mail Delivery	12,418
Baylor Health Care System	Health Care in Dallas and North Texas	11,900
Electronic Data Systems	Computer and Data Services	11,000
Texas Instruments, Incorporated	Electronics and Semi-conductors	11,000
GTE Corporation	Telecommunications Service Firm	10,713
Southwestern Bell Telephone	Telecommunications	10,590
Bank of America	Financial Services	10,000
JCPenney Co., Inc.	Department Stores, Catalog and Drug Stores	10,000
Kroger L.P.I., Dallas Marketing Area	Grocery Store Chain	9,000
Tom Thumb Food & Pharmacy	Retail Grocery	9,000
Baylor University Medical Center	Hospital	8,108
Columbia Healthcare, North Texas Div.	Hospital/Healthcare Service	8,000
United Parcel Service	Package Distribution Company	8,000
Alcatel USA	Voice, Data & Switching Infrastructure Mfgr.	7,000
Minyard Food Stores, Inc.	Retail Grocery Store Chain	7,000
Nortel Networks (Northern Telecom)	Telecommunications Equipment Manufacturer	7,000

Source: Greater Dallas Chamber of Commerce

### **Sales Taxes**

The City of Dallas, along with 14 of its suburbs, pays an 8.25% retail sales tax comprised of a 6.25% state tax, a 1.00% local tax and a 1.00% Regional Transit Authority tax.

### **Income Taxes**

Neither the State of Texas, the County nor any city in the County has a personal or corporate income tax.

## Labor Force

### Civilian Labor Force Estimates

	Annual				
	1999*	1998	1997	1996	1995
Dallas Metropolitan Statistical Area (Actual):					
Total civilian labor force	1,930,600	1,892,300	1,839,200	1,764,900	1,723,600
Total unemployment	60,500	63,600	70,700	62,000	79,700
Percent unemployed	3.1%	3.4%	3.8%	3.5%	4.6%
Total employment	1,870,100	1,828,700	1,768,500	1,702,900	1,643,900
State of Texas (Actual):					
Total civilian labor force	10,349,400	10,196,400	9,996,200	9,738,300	9,654,900
Total unemployment	463,700	505,800	534,200	474,200	590,600
Percent unemployed	4.5%	5.0%	5.3%	4.9%	6.1%
Total employment	9,885,700	9,690,600	9,462,000	9,264,100	9,064,300
United States (Actual):					
Total civilian labor force	139,216,000	137,903,000	137,459,000	135,016,000	132,008,000
Total unemployment	5,661,000	6,039,000	6,594,000	6,577,000	6,872,000
Percent unemployed	4.1%	4.4%	4.8%	4.9%	5.2%
Total employment	133,555,000	131,864,000	130,865,000	128,439,000	125,136,000

Source: Texas Employment Commission

\* As of September 30, 1999

### Fortune/Forbes 500 Companies

The Dallas/Fort Worth area is home to the headquarters of 16 of the nation's *Fortune* 500 companies and 18 of the nation's *Forbes* 500 companies. Many additional *Fortune* and *Forbes* 500 companies maintain U.S. administrative offices in the Dallas/Fort Worth area, although their corporate headquarters are located elsewhere.

#### Fortune 500 Headquarters in the Dallas/Fort Worth Area (Publicly Held Companies)

<u>Number</u>	<u>Company</u>	<u>Revenues</u> (\$ Millions)
1	Exxon	\$100,697.0
2	J.C. Penney Co., Inc.	30,678.0
3	GTE	25,473.0
4	AMR	19,205.0
5	Halliburton	17,353.1
6	Electronic Data Systems	16,891.0
7	Texas Utilities	14,736.0
8	Kimberly-Clark	12,297.8
9	Union Pacific	10,553.0
10	Burlington Northern Santa Fe Corporation	8,941.0
11	Texas Instruments	8,460.0
12	Central & South West Corporation	5,482.0
13	CompUSA	5,286.0
14	Tandy Corporation	4,787.9
15	Southwest Airlines	4,164.0
16	Centex	3,975.5

Source: *Fortune*, April 26, 1999 - Revenues are as of 1998

## MAJOR INITIATIVES

### FOR THE YEAR

Juvenile Justice - The Juvenile Department applied for and received a charter school status creating an Independent School District within the Juvenile Department. Until 1999, the Dallas Independent School District provided all educational services to youth housed in Juvenile Department facilities. Funding allotments awarded for this educational service are estimated \$3.2 million for 1999-2000 program year.

Workforce Investment - The fiscal year 1999 budget committed approximately \$11 million to implement a structure and merit increase for County employees. This expenditure is the largest component of the spending increase for fiscal year 1999 and was the outcome of a six month study of comparable salary levels throughout the nation.

Jail Population - The County continued to house several hundred prisoners from out of state prisons and from Immigration and Naturalization Services. Decreases in the number of State of Massachusetts prisoners and Immigration and Naturalization Services prisoners resulted in a revenue decrease from \$14.4 million in fiscal year 1998 to \$9.6 million in fiscal year 1999.

Computer Technology - The County was successful in implementing a multimillion basic financial system and an election system in fiscal year 1999. Funding for system initiatives continues from the 0.5 cents of the tax rate dedicated to projects associated with improvement of the County's computer systems.

The Oracle financial system comprised of the General Ledger, Accounts Payable and Purchasing modules was fully implemented with contracted implementation support. Work progressed according to the master plan for implementation of two additional modules - project costing and accounts receivable. All milestones were met with the project completion on time, within budget and satisfactory to core users.

The County had responded to the approach of the year 2000 and recognized a need for a comprehensive, written plan outlining the strategies, results, and budgets for all departments and developed a Y2K plan addressing all issues for mainframe, network and PC upgrades needs. Major initiatives were met and monitored emphasizing the timeliness of critical milestones.

A new Voter Registration Elections Management System, including a ballot counting and layout/design reporting system, was fully implemented increasing integrity, accuracy, efficiency and security of the voter registration system. The decision to change voting systems was prompted by concerns with the aging technology of the central count punch card voting systems especially in the areas of hardware, software, election preparation, voting procedures and support issues.

Indigent Health Care - The County emphasized making improvements in the health care for jail inmates with mental health problems. This expenditure, like all jail health expenditures, was managed by the County's Health and Human Services Department but funded through a transfer from the Hospital District. The County received over \$5.6 million in reimbursement from the District for indigent inmate health care.

Employee Benefits Insurance Cooperative - The County continued a cooperative plan with Tarrant County and the Turnpike Association to better administer employee insurance programs with a joint benefits committee reviewing special appeals and exceptions while local issues and decisions remained the responsibility of the individual entities. The plan reported significant claims in fiscal year 1999 creating the need to make small benefit adjustments in administration and dramatically increase the County's contributions.

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, 1999, 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 1998</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 189,660	45.8%	\$ 10,068	5.6%
Highway license fees	31,516	7.6	288	0.9
Fines and forfeitures	18,773	4.5	2,427	14.8
Investments and rentals	18,068	4.4	(1,618)	(8.2)
Intergovernmental revenues	55,572	13.4	5,778	11.6
Charges for current services	89,162	21.5	3,915	4.6
Other revenues	11,511	2.3	2,426	2.7
<b>Total</b>	<b>\$ 414,262</b>	<b>100.0%</b>	<b>\$ 23,284</b>	<b>6.0%</b>

Assessed valuations of \$128,890,653 for ad valorem taxes represent an increase of 11% from the 1998 valuations. The assessed valuations do not include amounts in dispute of \$503,301 in 1999 and \$929,373 in 1998. Overall, the increase of \$23,284 in revenues was due to increases in bond administrative fees and enhanced collections efforts for probation fees on the part of the District Clerk.

Current tax collections for general governmental functions were 98.48% of the tax levy compared to 97.44% for the preceding year. The ratio of total collections (current and delinquent) to the current tax levy was almost 100%, an increase of .25% from the preceding year. Allocations of property tax by purpose for 1999 and the preceding two fiscal years are as follows (amounts per hundred dollars of assessed value):

<u>Purpose</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
General Fund	\$ .14420	\$ .14530	\$ .14910
Special Revenue Funds	.01730	.00690	.00690
Debt Service Funds	.03450	.04500	.04500
<b>Total General Governmental Tax Rate</b>	<b>\$ .19600</b>	<b>\$ .19720</b>	<b>\$ .20100</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, 1999, 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 1998</u>	<u>Percent of Increase (Decrease)</u>
General Government	\$ 69,914	16.7%	\$12,733	22.3 %
Judicial	79,530	18.9	6,147	8.4
Public Safety	133,848	31.9	3,379	2.6
Streets and Highways	11,183	2.7	2,246	25.1
Health	35,990	8.6	5,602	18.4
Public Welfare	36,470	8.7	10,492	40.4
Debt Service	52,570	12.5	(4,839)	(8.4)
Other Expenditures	45	0.0	(12)	(21.1)
<b>Total</b>	<b>\$419,550</b>	<b>100.0%</b>	<b>\$35,748</b>	<b>9.3 %</b>

The increase in general government expenditures was due primarily to implementation costs of new financial system and a major salary increase approved by commissioners. The increase in streets and highways was due to several large projects. The increase in Public Welfare was due to more awards of Section 8 grants. Additionally, there was a substantial increase in County match for some state grants.

The increases in expenditures resulted in decreases in fund equity for the major operating funds; but fund balances were maintained at adequate levels. The General Fund balance of \$53,072 was down \$5,399 from last year. The change in fund balance represents a 9% decrease from the previous year. The fund balance is the equivalent of 2.2 months of expenditures. This fund balance reflects sound financial management and keeps the County on a solid foundation for future operations.

The Debt Service Funds balance of \$19,693 was down \$1,704 from the preceding year and the Special Revenue Funds balance of \$35,149 was up \$1,749 from last year.

Component Unit - The County's discretely presented component unit is the District. In the fiscal year ended September 30, 1999, the District received approximately 29% of its support from ad valorem taxes. While maintaining adequate reserve funds, the District was able to adopt a tax rate of \$.19600 per hundred dollars assessed valuation, a decrease of .00161 from 1998. The ad valorem taxes are used to support the operations of the District.

Total operating revenues for the District were \$408,449 for the year ended September 30, 1999. Operating expenses for the fiscal year were \$628,465.

The District's long-term debt at September 30, 1999, was \$20,844, of which \$2,855 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, 1999, the County had unlimited tax and limited tax general obligation bonds outstanding in the amount of \$278,142. According to Texas statutes, the County has two

debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution amount to \$149,192 and bonds issued under Article 722 of Vernon's Civil Statutes amount to \$128,950. The debt limits for the two authorizations are \$26,193,765 (25% of real property assessed valuation) and \$6,444,533 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$26,055,136 and \$6,324,713 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 1999 totaled \$16,483 and were equal to revenues generated by 1.70 cents on the 1999 current tax rate.

During fiscal year 1999, the District invested a portion of its demand deposits in TexPool, which is a public funds investment pool sponsored by the Comptroller of Public Accounts and managed 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, 1999, the carrying amount of the District's investment in TexPool was \$32,099.

The District's investment policy includes purchases of U.S. Treasury and Agency securities. The carrying amount of such investments was \$166,925 at September 30, 1999.

The investments at September 30, 1999, for all County funds and the component unit consisted of the following:

U.S. Government Securities	\$208,368	70.9%
Commercial Paper	30,911	10.5
Repurchase Agreements	<u>54,739</u>	<u>18.6</u>
Total	<u>\$294,018</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, has concluded its audit of the financial statements of Dallas County for the year ended September 30, 1999. The independent auditors' 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 ("CAFR") for the fiscal year ended September 30, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

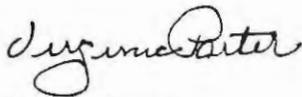
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received a Certificate of Achievement for the last 18 consecutive years (fiscal years ended 1981 through 1998). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

#### 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,



Virginia Porter  
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, 1998

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.

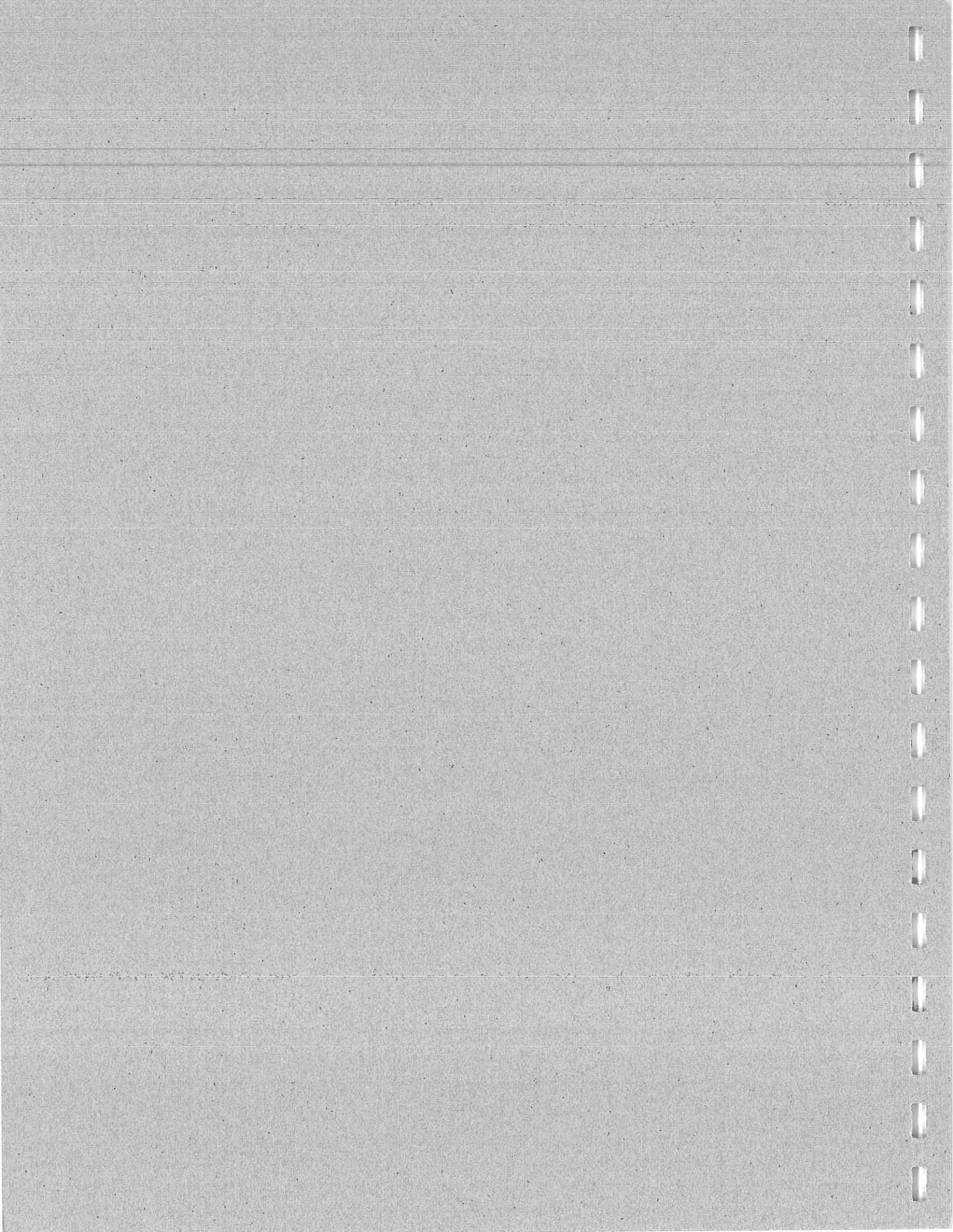


*Cary Brubaker*  
President

*Jeffrey L. Esser*  
Executive Director

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**FINANCIAL SECTION**





Honorable Commissioners Court  
Dallas County, Texas

We have audited the accompanying general purpose financial statements of Dallas County, Texas (the "County"), as of and for the year ended September 30, 1999, 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller 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, 1999, 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.

The year 2000 supplementary information for the Hospital District on page 50 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and did not express an opinion on such information. Further, we were unable to apply to this information certain procedures prescribed by professional standards because of the unprecedented nature of the year 2000 issue and its effects, and the fact that authoritative measurement criteria regarding the status of remediation efforts have not been established. In addition, we do not provide assurance that the Hospital District is or will be year 2000 compliant, that the Hospital District's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Hospital District does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued our report dated March 10, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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.

*Deloitte + Touche LLP*

March 10, 2000



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, 1999  
 (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	\$ 54,411	\$ 33,816	\$ 19,668	\$ 58,306	\$ -
Receivables (net of allowances for uncollectibles of \$45,662 for primary government and \$71,197 for component unit):					
Taxes	152,984	18,133	36,868	-	-
Accounts	3,871	1,038	13	-	-
Accrued interest	18	2	71	-	-
Due from other funds	141	1,095	-	1,402	-
Due from other government units	5,386	5,744	-	2,976	-
Inventories	720	757	-	-	-
Prepayments and advances	1,309	-	-	-	-
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>\$ 218,840</b>	<b>\$ 60,585</b>	<b>\$ 56,620</b>	<b>\$ 62,684</b>	<b>\$ -</b>

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

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity September 30	
	General Fixed Assets	General Long- Term Debt			1999	1998
Agency						
\$ 101,081	\$ -	\$ -	\$ 267,282	\$ 122,383	\$ 389,665	\$ 421,478
-	-	-	207,985	4,333	212,318	195,357
58	-	-	4,980	50,465	55,445	41,430
11	-	-	102	-	102	283
-	-	-	2,638	-	2,638	3,584
-	-	-	14,106	-	14,106	12,672
-	-	-	1,477	20,682	22,159	22,172
-	-	-	1,309	-	1,309	-
-	-	-	-	7,026	7,026	6,460
-	-	-	-	1,149	1,149	1,377
6,826	-	-	6,826	-	6,826	6,451
-	-	-	-	75,202	75,202	100,888
-	479,367	-	479,367	220,622	699,989	666,841
-	-	19,693	19,693	-	19,693	21,397
-	-	274,373	274,373	-	274,373	299,243
<u>\$ 107,976</u>	<u>\$ 479,367</u>	<u>\$ 294,066</u>	<u>\$ 1,280,138</u>	<u>\$ 501,862</u>	<u>\$ 1,782,000</u>	<u>\$ 1,799,633</u>

(Continued)

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

SEPTEMBER 30, 1999  
 (in thousands of dollars)

	Governmental Fund Types				Proprietary Fund Type
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ 8,353	\$ 3,935	\$ 50	\$ 1,661	\$ 7
Other current liabilities	-	-	-	-	-
Compensated absences	151	-	-	-	-
Liability for workers' compensation	445	-	-	-	-
Arbitrage rebate	988	-	-	-	-
Fee office accounts payable	-	-	-	-	-
Accrued liabilities	-	-	-	-	220
Accrued interest payable	-	-	-	-	-
Due to other funds	335	52	-	1,461	-
Due to other governmental units	161	-	-	-	-
Deferred revenue	155,335	21,449	36,877	-	-
Current maturities of long-term debt	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Other long-term liabilities	-	-	-	-	-
Liability for future benefits	-	-	-	-	4,088
<b>TOTAL LIABILITIES</b>	<u>165,768</u>	<u>25,436</u>	<u>36,927</u>	<u>3,122</u>	<u>4,315</u>
<b>EQUITY AND OTHER CREDITS:</b>					
Investments in general fixed assets	-	-	-	-	-
Retained earnings (deficit):					
Reserved for named activities by donors	-	-	-	-	-
Unreserved	-	-	-	-	(4,315)
Fund balances:					
Reserved for encumbrances	11,187	3,575	-	18,064	-
Reserved for inventory of supplies	-	757	-	-	-
Reserved for prepayments and advances	1,309	-	-	-	-
Reserved for payroll, escrow and change funds	98	-	-	-	-
Reserved for debt service	-	-	19,631	-	-
Unreserved:					
Designated for subsequent budget periods	6,919	1,744	62	-	-
Undesignated	33,559	29,073	-	41,498	-
<b>TOTAL EQUITY (DEFICIT) AND OTHER CREDITS</b>	<u>53,072</u>	<u>35,149</u>	<u>19,693</u>	<u>59,562</u>	<u>(4,315)</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$ 218,840</u>	<u>\$ 60,585</u>	<u>\$ 56,620</u>	<u>\$ 62,684</u>	<u>\$ -</u>

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

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity September 30	
	General	General Long-			1999	1998
	Fixed Assets	Term Debt				
Agency						
\$ 56,672	\$ -	\$ -	70,678	\$ 48,331	\$ 119,009	\$ 109,618
-	-	-	-	1,352	1,352	1,209
-	-	8,317	8,468	-	8,468	8,370
-	-	1,529	1,974	-	1,974	2,112
-	-	-	988	-	988	654
50,514	-	-	50,514	-	50,514	52,825
-	-	78	298	11,109	11,407	11,901
-	-	-	-	314	314	451
790	-	-	2,638	-	2,638	3,584
-	-	-	161	-	161	334
-	-	-	213,661	-	213,661	197,695
-	-	-	-	2,855	2,855	2,650
-	-	278,142	278,142	-	278,142	305,536
-	-	-	-	17,759	17,759	20,181
-	-	-	-	230	230	541
-	-	6,000	6,000	6,282	12,282	16,189
-	-	-	4,088	-	4,088	3,552
<u>107,976</u>	<u>-</u>	<u>294,066</u>	<u>637,610</u>	<u>88,232</u>	<u>725,842</u>	<u>737,402</u>
-	479,367	-	479,367	-	479,367	464,367
-	-	-	-	5,337	5,337	4,293
-	-	-	(4,315)	408,293	403,978	403,208
-	-	-	32,826	-	32,826	32,023
-	-	-	757	-	757	773
-	-	-	1,309	-	1,309	-
-	-	-	98	-	98	98
-	-	-	19,631	-	19,631	21,253
-	-	-	8,725	-	8,725	8,027
-	-	-	104,130	-	104,130	128,189
<u>-</u>	<u>479,367</u>	<u>-</u>	<u>642,528</u>	<u>413,630</u>	<u>1,056,158</u>	<u>1,062,231</u>
<u>\$ 107,976</u>	<u>\$ 479,367</u>	<u>\$ 294,066</u>	<u>\$ 1,280,138</u>	<u>\$ 501,862</u>	<u>\$ 1,782,000</u>	<u>\$ 1,799,633</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, 1999  
(in thousands of dollars)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	September 30	
					1999	1998
REVENUES:						
Taxes	\$139,922	\$ 6,587	\$43,151	\$ -	\$189,660	\$179,592
Highway license fees	-	31,516	-	-	31,516	31,228
Licenses and permits	402	-	-	-	402	390
Fines and forfeiture	8,185	10,588	-	-	18,773	16,346
Investments and rentals	10,212	1,810	6,046	-	18,068	19,686
Intergovernmental revenues	7,237	48,228	107	-	55,572	49,794
Charges for current services	84,169	4,993	-	-	89,162	85,247
Miscellaneous	8,099	3,010	-	-	11,109	8,695
<b>Total Revenues</b>	<b>258,226</b>	<b>106,732</b>	<b>49,304</b>	<b>-</b>	<b>414,262</b>	<b>390,978</b>
EXPENDITURES:						
Current:						
General government	56,855	13,059	-	-	69,914	57,181
Judicial	75,000	4,530	-	-	79,530	72,185
Public safety	132,279	1,569	-	-	133,848	123,845
Streets and highways	-	11,183	-	-	11,183	8,937
Health	20,023	15,967	-	-	35,990	29,850
Public welfare	7,007	29,463	-	-	36,470	34,338
Libraries	45	-	-	-	45	57
Capital outlay	-	-	-	26,233	26,233	20,268
Debt service:						
Principal retirement	-	-	37,895	-	37,895	41,785
Interest and fiscal agents fees	-	-	14,675	-	14,675	15,624
<b>Total Expenditures</b>	<b>291,209</b>	<b>75,771</b>	<b>52,570</b>	<b>26,233</b>	<b>445,783</b>	<b>404,070</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,983)	30,961	(3,266)	(26,233)	(31,521)	(13,092)
OTHER FINANCING SOURCES (USES):						
Proceeds from sale of bonds	-	-	-	8,700	8,700	8,000
Operating transfers in	30,516	3,082	1,562	-	35,160	40,682
Operating transfers out	(2,932)	(32,228)	-	-	(35,160)	(40,682)
Other	-	-	-	-	-	(23)
<b>Total Other Financing Sources (Uses)</b>	<b>27,584</b>	<b>(29,146)</b>	<b>1,562</b>	<b>8,700</b>	<b>8,700</b>	<b>7,977</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(5,399)	1,815	(1,704)	(17,533)	(22,821)	(5,115)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	58,471	33,400	21,397	77,095	190,363	195,583
CHANGE IN INVENTORY - PURCHASES METHOD	-	(19)	-	-	(19)	(105)
RESIDUAL EQUITY TRANSFER	-	(47)	-	-	(47)	-
<b>FUND BALANCES AT END OF FISCAL YEAR</b>	<b>\$ 53,072</b>	<b>\$ 35,149</b>	<b>\$ 19,693</b>	<b>\$ 59,562</b>	<b>\$167,476</b>	<b>\$190,363</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 FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$140,178	\$139,922	\$ (256)
Highway license fees	-	-	-
Licenses and permits	325	402	77
Fines and forfeitures	6,829	8,185	1,356
Investments and rentals	10,487	10,212	(275)
Intergovernmental revenues	2,711	7,237	4,526
Charges for current services	80,667	84,169	3,502
Miscellaneous	6,539	8,099	1,560
Total revenues	<u>247,736</u>	<u>258,226</u>	<u>10,490</u>
EXPENDITURES:			
Current:			
General government	59,248	56,855	2,393
Judicial	79,837	75,000	4,837
Public safety	138,666	132,279	6,387
Streets and highways	-	-	-
Health	21,600	20,023	1,577
Public welfare	7,748	7,007	741
Libraries	61	45	16
Debt service:			
Principal retirement	-	-	-
Interest and fiscal agents fees	-	-	-
Total expenditures	<u>307,160</u>	<u>291,209</u>	<u>15,951</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(59,424)	(32,983)	26,441
OTHER FINANCING SOURCES (USES):			
Operating transfers in	32,275	30,516	(1,759)
Operating transfers out	(3,456)	(2,932)	524
Other	-	-	-
Total other financing sources (uses)	<u>28,819</u>	<u>27,584</u>	<u>(1,235)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(30,605)	(5,399)	25,206
FUND BALANCE AT BEGINNING OF FISCAL YEAR	58,471	58,471	-
CHANGE IN INVENTORY - PURCHASES METHOD	-	-	-
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 27,866</u>	<u>\$ 53,072</u>	<u>\$25,206</u>

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

Budgeted Special Revenue Funds			Debt Service Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,523	\$ 6,587	\$ 64	\$43,579	\$43,151	\$ (428)	\$190,280	\$189,660	\$ (620)
30,773	31,516	743	-	-	-	30,773	31,516	743
-	-	-	-	-	-	325	402	77
9,466	10,588	1,122	-	-	-	16,295	18,773	2,478
1,922	1,810	(112)	6,175	6,046	(129)	18,584	18,068	(516)
67,679	48,228	(19,451)	3	107	104	70,393	55,572	(14,821)
4,261	4,993	732	-	-	-	84,928	89,162	4,234
647	823	176	-	-	-	7,186	8,922	1,736
<u>121,271</u>	<u>104,545</u>	<u>(16,726)</u>	<u>49,757</u>	<u>49,304</u>	<u>(453)</u>	<u>418,764</u>	<u>412,075</u>	<u>(6,689)</u>
15,271	13,059	2,212	-	-	-	74,519	69,914	4,605
6,207	3,722	2,485	-	-	-	86,044	78,722	7,322
2,407	1,569	838	-	-	-	141,073	133,848	7,225
22,323	11,183	11,140	-	-	-	22,323	11,183	11,140
18,631	15,967	2,664	-	-	-	40,231	35,990	4,241
37,990	29,463	8,527	-	-	-	45,738	36,470	9,268
-	-	-	-	-	-	61	45	16
-	-	-	33,507	37,895	(4,388)	33,507	37,895	(4,388)
-	-	-	19,126	14,675	4,451	19,126	14,675	4,451
<u>102,829</u>	<u>74,963</u>	<u>27,866</u>	<u>52,633</u>	<u>52,570</u>	<u>63</u>	<u>462,622</u>	<u>418,742</u>	<u>43,880</u>
18,442	29,582	11,140	(2,876)	(3,266)	(390)	(43,858)	(6,667)	37,191
3,687	3,082	(605)	1,714	1,562	(152)	37,676	35,160	(2,516)
(32,228)	(32,228)	-	-	-	-	(35,684)	(35,160)	524
-	-	-	-	-	-	-	-	-
<u>(28,541)</u>	<u>(29,146)</u>	<u>(605)</u>	<u>1,714</u>	<u>1,562</u>	<u>(152)</u>	<u>1,992</u>	<u>-</u>	<u>(1,992)</u>
(10,099)	436	10,535	(1,162)	(1,704)	(542)	(41,866)	(6,667)	35,199
32,227	32,227	-	21,397	21,397	-	112,095	112,095	-
-	(19)	(19)	-	-	-	-	(19)	(19)
(47)	(47)	-	-	-	-	(47)	(47)	-
<u>\$ 22,081</u>	<u>\$ 32,597</u>	<u>\$ 10,516</u>	<u>\$20,235</u>	<u>\$19,693</u>	<u>\$ (542)</u>	<u>\$ 70,182</u>	<u>\$105,362</u>	<u>\$ 35,180</u>

(Continued)

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## DALLAS COUNTY, TEXAS

EXHIBIT A-3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS--CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(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	\$ 30,961
OTHER FINANCING SOURCES (USES) Exhibit A-3, page 11	<u>(29,146)</u>
Total other financing sources (uses) - Exhibit A-2	<u>(29,146)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES - EXHIBIT A-2	1,815
FUND BALANCES AT BEGINNING OF FISCAL YEAR:	
Exhibit A-3	32,227
District Attorney - Special	420
District Attorney - Forfeiture - FN	128
District Attorney - Forfeiture - OL	600
District Attorney - Unadjudicated Forfeitures	4
District Attorney - Escrow - Auto Theft	4
District Attorney - Auto Theft	<u>17</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR - EXHIBIT A-2	33,400
CHANGE IN INVENTORY - PURCHASES METHOD	(19)
RESIDUAL EQUITY TRANSFER	<u>(47)</u>
FUND BALANCES AT END OF FISCAL YEAR - EXHIBIT A-2	<u>\$ 35,149</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) - PROPRIETARY FUND TYPE AND  
DISCRETELY PRESENTED COMPONENT UNIT

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Proprietary Fund Type	Component Unit	Total (Memorandum Only)	
			Reporting Entity	
			September 30	
	Internal Service		1999	1998
<b>OPERATING REVENUES:</b>				
Patient service revenue (net of charity, contractual allowances and provisions for uncollectible accounts of \$71,197 in 1999 and \$51,700 in 1998)	\$ -	\$ 382,636	\$ 382,636	\$ 355,032
Premiums and reimbursements	15,561	-	15,561	10,830
Other operating revenue	500	25,813	26,313	22,474
<b>Total operating revenues</b>	<b>16,061</b>	<b>408,449</b>	<b>424,510</b>	<b>388,336</b>
<b>OPERATING EXPENSES:</b>				
Salaries and wages	-	265,037	265,037	239,405
Supplies and other	-	233,647	233,647	192,932
Depreciation and amortization	-	28,913	28,913	26,116
Benefit payments	15,608	-	15,608	10,633
Administration	1,883	-	1,883	1,842
Provision for bad debts	-	100,868	100,868	75,843
<b>Total operating expenses</b>	<b>17,491</b>	<b>628,465</b>	<b>645,956</b>	<b>546,771</b>
<b>OPERATING LOSS</b>	<b>(1,430)</b>	<b>(220,016)</b>	<b>(221,446)</b>	<b>(158,435)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Ad valorem tax support	-	174,392	174,392	166,241
Tobacco settlement	-	32,723	32,723	-
Interest expense	-	(229)	(229)	(1,148)
Interest income and other	20	14,482	14,502	16,680
<b>NET INCOME (LOSS)</b>	<b>(1,410)</b>	<b>1,352</b>	<b>(58)</b>	<b>23,338</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) - PROPRIETARY FUND TYPE AND  
DISCRETELY PRESENTED COMPONENT UNIT -- CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Proprietary Fund Type	Component	Total	
			(Memorandum Only)	
			Reporting Entity	
Internal Service	Unit	September 30		
		1999	1998	
OTHER EQUITY CHANGES:				
Donated assets and other	\$ -	\$ 828	\$ 828	\$ 157
Restricted funds activities:				
Contributions and investment income	-	3,476	3,476	3,209
Expenses	-	(2,432)	(2,432)	(2,291)
Net restricted funds activities	-	1,044	1,044	918
Total other equity changes	-	1,872	1,872	1,075
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF FISCAL YEAR	<u>(2,905)</u>	<u>410,406</u>	<u>407,501</u>	<u>383,088</u>
RETAINED EARNINGS (DEFICIT) AT END OF FISCAL YEAR	<u>\$ (4,315)</u>	<u>\$ 413,630</u>	<u>\$ 409,315</u>	<u>\$ 407,501</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, 1999

(in thousands of dollars)

	Proprietary Fund Type	Component	Totals	
			(Memorandum Only)	
			Reporting Entity	
Internal Service	Unit	September 30		
		1999	1998	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from patients	\$ -	\$ 370,479	\$ 370,479	\$ 358,366
Cash received from participants	15,533	-	15,533	10,911
Cash payments to suppliers for goods and services	-	(318,202)	(318,202)	(257,932)
Cash payments to employees for services	-	(265,037)	(265,037)	(239,405)
Cash payments for benefit claims	(15,072)	-	(15,072)	(10,179)
Cash payments for administrative fees	(1,806)	-	(1,806)	(1,799)
Other operating revenues	528	58,536	59,064	22,540
Net cash used in operating activities	<u>(817)</u>	<u>(154,224)</u>	<u>(155,041)</u>	<u>(117,498)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Ad valorem tax support	-	126,382	126,382	166,110
Net cash provided by noncapital financing activities	<u>-</u>	<u>126,382</u>	<u>126,382</u>	<u>166,110</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Interest paid on bonds and equipment contracts	-	(2,528)	(2,528)	(1,479)
Purchase of property, plant and equipment	-	(1,275)	(1,275)	(43,094)
Repayment of long-term debt and capital lease obligations	-	-	-	(5,579)
Net cash used for capital and related financing activities	<u>-</u>	<u>(3,803)</u>	<u>(3,803)</u>	<u>(50,152)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Purchase of investment securities	-	7,674	7,674	(20,994)
Interest and dividends on investments	20	14,568	14,588	15,295
Net cash provided (used) in investing activities	<u>20</u>	<u>22,242</u>	<u>22,262</u>	<u>(5,699)</u>
Net decrease in cash and cash equivalents	(797)	(9,403)	(10,200)	(7,239)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>797</u>	<u>40,063</u>	<u>40,860</u>	<u>48,099</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ -</u>	<u>\$ 30,660</u>	<u>\$ 30,660</u>	<u>\$ 40,860</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, 1999  
(in thousands of dollars)

	Proprietary		Totals	
	Fund Types		(Memorandum Only)	
	Internal	Component	Reporting Entity	
Service	Unit	September 30		
		1999	1998	
<b>RECONCILIATION OF OPERATING INCOME (LOSS)</b>				
<b>TO NET CASH USED BY OPERATING ACTIVITIES:</b>				
Operating loss	\$ (1,430)	\$(220,016)	\$ (221,446)	\$(158,435)
Adjustments to reconcile operating loss to net cash provided (used) in operating activities:				
Provision for bad debts	-	100,868	100,868	75,843
Depreciation	-	28,913	28,913	26,116
Loss on disposal of assets	-	340	340	288
Changes in operating assets and liabilities:				
(Decrease) increase in other current liabilities	-	143	143	14
(Decrease) increase in other long-term liabilities	-	(4,907)	(4,907)	(103)
(Increase) decrease in accounts receivable	-	(113,025)	(113,025)	(72,369)
(Increase) in supplies and other assets	-	26	26	(8,216)
Decrease (increase) in due from restricted fund	-	(536)	(536)	229
Increase (decrease) in due to third-party reimbursement programs	-	2,001	2,001	1,311
(Decrease) increase in accounts payable and accrued expenses	613	5,520	6,133	761
Other	-	46,449	46,449	17,063
Net cash used in operating activities	<u>\$ (817)</u>	<u>\$(154,224)</u>	<u>\$ (155,041)</u>	<u>\$(117,498)</u>

**SUPPLEMENTAL DISCLOSURES OF ACTIVITIES  
THAT AFFECT ASSETS OR LIABILITIES:**

Donated assets of \$828 and \$157 were received in  
1999 and 1998, respectively.

The District incurred obligations of \$683 in 1999,  
pursuant to capital leasing agreements.

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

Cash and cash equivalents, Exhibit A-5	\$ 30,660
Investments	91,723
Cash, investments and cash equivalents not available for operations:	
Restricted assets	75,202
Parkland Foundation	7,026
<b>TOTAL CASH, INVESTMENTS AND CASH EQUIVALENTS</b>	<u><u>\$ 204,611</u></u>

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1999  
(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 687 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, 1998, 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 ("HFC") and North Central Texas Health Facilities Development Corporation ("HFDC") qualify as component units. The Commissioners Court sits as the governing board of the HFC and appoints the governing board of the HFDC. The only activity of the HFC has been the issuance of single family revenue bonds that are disclosed as conduit debt in footnote G. The HFDC has no financial activity

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

since all debt issuances are by and in the name of the individual approved health facilities. Additional financial information on the HFC may be obtained from:

Dallas County Commissioners Court  
Administration Building  
411 Elm Street, Second Floor  
Dallas, Texas 75202

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 Dallas MetroCare Services (formerly Mental Health and Mental Retardation), the Dallas County Local Workforce Development Board, 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999

(in thousands of dollars)

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

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.
  - 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 nonbudgetary 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. Expenses are for claims and administrative expenses.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

3. Fiduciary Fund Types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. All the County's fiduciary funds are agency funds.
4. Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The two account groups are not "funds." They are concerned only with the measurement of financial position and are not involved with measurement of results of operations. The following are the County's account groups:

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

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

- ii) General Long-Term Debt Account Group--Long-term liabilities of the governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Liabilities included in the General Long-Term Debt Account Group are general obligation bonded debt, compensated absences, accrual for arbitrage rebate liabilities and long-term liabilities from court judgments.
- c. Discretely Presented Component Unit--The resources of the District are classified as either general or restricted funds. General funds include resources that the Board of Managers may use for the operations of the District. Restricted funds at September 30, 1999, consist of amounts held by the Foundation. The District uses the accrual method of accounting and revenue is recognized in the accounting period when services are rendered.

The District applies all Governmental Accounting Standards board ("GASB") pronouncements as well as Financial Accounting Standards Board ("FASB") pronouncements issued on or before November 30, 1989, unless the FASB pronouncements contradict or conflict with GASB pronouncements.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

- d. Basis of Accounting--The accounting and reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to the timing of recognition of revenues and expenditures in the accounts and financial statements, regardless of the measurement focus applied. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The Proprietary Fund is accounted for on a cost of service or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with its activity is on its balance sheet. Its operating statements present increases (revenues) and decreases (expenses) in net total assets.

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

1. Revenues are recognized when they become susceptible to accrual (both measurable and available as net current assets). Major revenue types which have been accrued are property taxes levied to finance the budget of the current fiscal period, revenue from the investment of idle funds, intergovernmental revenue and charges for services. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 1999, and became due October 1, 1999 have been assessed to finance the budget of the fiscal year beginning October 1, 1999 and, accordingly, have been reflected as deferred revenue and taxes receivable in the combined financial statements at September 30, 1999.
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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

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.

- 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 and the Parking Garage Revenue Debt Service 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--Investments with maturities of one year or less at the time of purchase are recorded at amortized cost in accordance with provisions of GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." All of the County's investments had maturities of one year or less at the time of purchase and are recorded at amortized cost. All investment income is recognized as revenue in the appropriate fund's statement of activity.
- 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999

(in thousands of dollars)

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

Special Revenue Funds are equally offset by a reservation of fund balance which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

- i. Vacation and Sick Leave--The County's permanent, full-time employees accrue 6.66 hours of vacation per month from date of employment to six years of service, ten hours per month from 6 years to 15 years of service, and 13.33 hours per month in excess of 15 years of continuous employment. The maximum accrual is four, five or six weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

No accrued vacation leave is expected to be liquidated with expendable available financial resources. Amounts of accrued vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

The County's permanent, full-time employees accrue sick leave at the rate of eight hours per month. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations 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, 1999, 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

Reimbursements for services performed are recorded as receivables and revenues when they become susceptible to accrual. Revenues received in advance of the costs being incurred are recorded as deferred revenue.

- l. Unemployment and Workers' Compensation Benefits--The County is a reimbursing employer for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note L).
- 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. Comparative (i.e., presentation of prior-year totals by fund type) data, however, 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 reclassifications were made to 1998 financial statements to conform to the current year presentation. With the installation of a new financial system and installation of a new chart of accounts, the County made major reporting reclassifications of expenditures within General Fund departments. The courts were moved from general government to judicial and the constable departments were moved to public safety. Some other reclassifications included Special Revenue Funds - Grants, mainly between the public safety and public welfare categories.
- 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. Such amortization is included in depreciation in the financial statements.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

Property, plant and equipment at September 30, 1999, are summarized as follows:

Land and improvements	\$ 16,137
Buildings	273,921
Fixtures and equipment	150,912
Equipment under capital lease	<u>1,671</u>
	442,641
Accumulated depreciation and amortization	<u>(249,343)</u>
	193,298
Construction in process	<u>27,324</u>
Property, plant and equipment, net	<u><u>\$ 220,622</u></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 1999 was \$1,138, of which \$909 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 revenues and expenses and for ensuring that the fund's assets are being used for the purpose stated. The Foundation, a nonprofit corporation established in 1986, is combined as 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. Due to the diverse management of funds by various program administrators, the District does not include restricted funds in its statement of cash flows.
- 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. At September 30, 1999, resources were also set aside for the disproportionate share programs.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

- 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 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 14% and 23% in 1999 and 14% and 28%, respectively, in 1998.

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 1996 and 1995 for Medicare and Medicaid, respectively.

- 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE B--LEGAL COMPLIANCE BUDGETS--Continued

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 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 1999; 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, 509 Main 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; Federal Home Loan Mortgage Corporation, Federal National Mortgage Association and Government National Mortgage Association pools; 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

back at a future date U.S. government securities, direct obligations of the United States, obligations of principal and interest which are guaranteed by the United States or direct obligations of, or participation certificates guaranteed by, the Federal Intermediate Credit Banks, Federal Land Banks, Federal National Mortgage Association, Federal Home Loan Banks or Banks for Cooperatives.

During 1999, the County invested in U.S. government securities, commercial paper and security repurchase agreements.

Deposits - At September 30, 1999, the carrying amount of the County's demand and time deposits was \$140,189. The \$156,496 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. The following summarizes investments under GASB Statement No. 31.

	Category			Carrying Amount	Fair Value
	1	2	3		
U.S. government securities	\$ 41,443	\$ -	\$ -	\$ 41,443	\$ 41,514
Commercial papers	30,911	-	-	30,911	30,956
Security repurchase agreements	54,739	-	-	54,739	54,739
	<u>\$ 127,093</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,093</u>	<u>\$ 127,209</u>

II. Discretely Presented Component Unit

Deposits - The District invests a portion of its available cash and assets limited as to use in TexPool, which is a local government investment pool sponsored by the Texas Comptroller of Public Accounts 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, repurchase agreements and mutual funds. At September 30, 1999 and 1998, the carrying amount of the District's investment in TexPool was \$32,099 and \$43,255, respectively.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

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

Investments - The District's investment policy includes purchasing U.S. Treasury and Agency securities. The carrying amounts of such investments totaled \$166,925 and \$186,394 at September 30, 1999 and 1998, respectively. The District's investments are categorized in the same manner as that described above for the Primary Government. The District's investments are recorded at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties. The District considers quoted market prices at September 30, 1999, to be the fair value of investments.

	Category			Carrying Amount	Fair Value
	1	2	3		
U.S. government securities	<u>\$ 166,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,925</u>	<u>\$ 166,925</u>
				<u>\$ 166,925</u>	<u>\$ 166,925</u>

NOTE D--PROPERTY TAXES

I. Primary Government

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied prior to September 30, are due on October 1 and are delinquent after January 31. The County bills and collects its own property taxes and those for the District, the Community College District, the School Equalization Fund, the City of Cockrell Hill, the City of Duncanville, the Duncanville Independent School District (ISD) and the County Education District (CED) of the Duncanville ISD, the City of Farmers Branch, the Fairway Bend Public Improvement District, 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 Hutchins, Irving Flood Control Districts I and III, the City of Lancaster, the Lancaster ISD and CED, City of Rowlett, City of Seagoville, Levee Districts 4, 8 and 14, 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, 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 was required for the Permanent Improvement Fund in levy years 1991 through 1995.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE D--PROPERTY TAXES--Continued

The County is authorized by the tax laws of the State of Texas to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under Article 3, Section 52 of the Texas Constitution. The combined tax rate to finance general governmental services and the payment of principal and interest on limited tax long-term debt for the year ended September 30, 1999, was \$.17628 per \$100; therefore, the County had a tax margin of \$.62372 per \$100 and could have raised up to \$609,844 of additional taxes from the net assessed valuation of \$97,775,345 before reaching the limit.

Property taxes receivable at September 30, 1999, are reported net of an allowance for uncollectible taxes of \$19,150.

II. Discrete Component Unit

The District received approximately 29% in 1999 of its total revenues from ad valorem taxes. These funds were used to totally support operations.

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.

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, 1999.

Designated for capital uses	\$ 63,009
Debt service under bond indenture	5,187
Other	<u>7,006</u>
Total	<u>\$ 75,202</u>

Designated for Capital Uses--Assets limited as to use designated for capital uses represents unexpended funds designated by the Board of Managers for additions to property, plant and equipment.

Debt Service Under Bond Indenture--Assets limited as to use under bond indenture represent those assets that 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.

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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE F--FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings</u>	Improvements Other Than <u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, October 1, 1998	\$ 31,550	\$ 362,021	\$ 1,528	\$ 69,268	\$ 464,367
Additions	365	6,726	-	9,361	16,452
Deletions	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>(1,450)</u>	<u>(1,452)</u>
Balance, September 30, 1999	<u>\$ 31,915</u>	<u>\$ 368,745</u>	<u>\$ 1,528</u>	<u>\$ 77,179</u>	<u>\$ 479,367</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT

I. Primary Government

The long-term debt of the County consists of the following at September 30, 1999:

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	\$ 720
Road and Bridge Refunding Bonds, Series 1985A:				
Capital Appreciation Bonds	8.90-9.25	1986	2005	9,217
Permanent Improvement Bonds, Series 1988C	Floating	1988	2008	15,750
Road Refunding Bonds Series 1991A:				
Current Interest Bonds	5.00-6.50	1991	2004	4,385
Capital Appreciation Bonds	6.60	1991	2002	2,145
Permanent Improvement Refunding Bonds, Series 1991B	5.00-6.60	1991	2006	10,005
Road and Refunding Bonds, Series 1992:				
Current Interest Bonds	5.625-7.625	1992	2012	21,340
Permanent Improvement and Refunding Bonds, Series 1992A	5.625-7.625	1992	2012	17,155
Road Refunding Bonds, Series 1993A:				
Current Interest Bonds	2.40-5.25	1993	2009	23,440
Capital Appreciation Bonds	5.55-5.75	1993	2007	12,041
Permanent Improvement Refunding Bonds Series 1993B	2.40-5.30	1993	2009	38,660
Certificates of Obligation, Series 1994	4.00-6.00	1994	2001	1,890
Road Bonds, Series 1995	5.25-7.00	1995	2015	28,800
Certificates of Obligation, Series 1995B	4.50-6.50	1995	2002	3,780
Certificates of Obligation, Series 1996	4.50-6.50	1996	2003	2,380
Road Bonds, Series 1996	5.00-5.50	1996	2017	31,500
Certificates of Obligation, Series 1996A	4.15-6.15	1996	2004	2,575
Road Refunding Bonds, Series 1997:				
Current Interest Bonds	3.85-4.75	1997	2009	14,640
Capital Appreciation Bonds	4.625	1997	2002	1,684
Permanent Improvement Refunding Bonds, Series 1997A	3.85-5.75	1997	2009	20,335
Certificates of Obligation, Series 1997B	4.10-6.00	1997	2006	7,000
Certificates of Obligation, Series 1998	3.75-4.00	1998	2007	8,700
				<u>278,142</u>
Total general obligation debt (bonded debt)				<u>\$278,142</u>

Capital appreciation bonds, which accrue and compound interest from their date of delivery to yield the rates per annum set forth above, were issued in the original principal amount of \$12,868 and will be payable serially with the total maturity amount of \$32,205.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

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, which is recorded as a liability in the general fund for bonds issued in 1994, 1995, 1996, 1997 and 1998, is \$988 at September 30, 1999.

Changes in Long-Term Debt--A summary of long-term debt transactions for the year ended September 30, 1999, follows:

	General Obligation Bonds	Other Long-Term Obligations
Principal balance, October 1, 1998	\$ 305,536	\$ 15,104
Amounts issued or incurred in fiscal 1999	8,700	3,122
Appreciation on capital appreciation bonds	1,801	-
Amounts retired in fiscal year	<u>(37,895)</u>	<u>(2,302)</u>
Principal balance, September 30, 1999	<u>\$ 278,142</u>	<u>\$ 15,924</u>

Other long-term obligations are composed of compensated absences, workers' compensation, accrued liabilities and contingent liabilities for litigation and grant refunds.

Bonds Authorized but Unissued--At September 30, 1999, the County has authorized but unissued Road Bonds of \$74,645.

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 \$21,960 at September 30, 1999.

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, 1999  
(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 \$12,565 at September 30, 1999.

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 \$26,395 at September 30, 1999.

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 \$72,260 at September 30, 1999.

On September 17, 1997, the County issued \$36,325 in General Obligation Bonds with interest rates ranging from 3.85% to 4.75% to advance refund \$2,100 of outstanding Permanent Improvement Bonds, Series 1987B; \$15,625 of Road Improvement and Refunding Bonds, Series 1992; and \$17,555 of Permanent Improvement and Refunding Bonds, Series 1992A with interest rates ranging from 5.625% to 8.0%. The net proceeds of \$37,443 (after payment of underwriting fees and other issuance costs plus additional receipts of \$150 for accrued interest, \$1,031 for premium on capital appreciation bonds and \$245 for premium on Permanent Improvement 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, those bonds are considered to be defeased, and the liability for these bonds has been removed from the General Long-Term Debt

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE G--LONG-TERM DEBT--Continued

Account Group. The County is contingently liable for debt service requirements of the refunded issues in the principal amount of \$35,280 at September 30, 1999.

On October 20, 1998, the County sold \$8,700,000 in Combination Tax and Revenue Certificates of Obligation, Series 1998 with interest rates ranging from 3.75% to 4.00%. The proceeds from which will be used for various capital improvement projects.

Contractual Maturities--The annual requirements to amortize debt outstanding plus interest payments of approximately \$75,027 as of September 30, 1999, follow. Due to the nature of the obligations for compensated absences, workers compensation liability 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>
2000	\$ 49,982
2001	44,788
2002	39,519
2003	37,442
2004	34,012
2005-2009	105,771
2010-2014	33,959
2015-2017	<u>7,696</u>
	353,169
Less applicable interest	<u>(75,027)</u>
Principal due	<u>\$ 278,142</u>

The Debt Service Funds have \$19,693 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, 1999, there were five series of single family revenue bonds outstanding, with an aggregate principal amount payable of \$44,795.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(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, 1999:

Revenue bonds:	
Series 1992, with interest from 5.875% to 7.875% payable semiannually, principal payable annually from 1993 to 2001	\$ 560
Series 1994, with interest from 5% to 5.40% payable semiannually, principal payable annually from 1995 to 2006	19,649
Capital leases	<u>635</u>
Total component unit long-term debt	20,844
Less current maturities	<u>(2,855)</u>
	<u>\$ 17,989</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, 1999, follows:

	Revenue Bonds	Obligations Under Capital Leases
Principal balance, October 1, 1998	\$ 22,501	\$ 871
Amounts issued or incurred in fiscal 1999	-	-
Amounts retired in fiscal 1999	<u>(2,292)</u>	<u>(236)</u>
Principal balance, September 30, 1999	<u>\$ 20,209</u>	<u>\$ 635</u>
Composed of:		
Amounts due in one year	\$ 2,450	\$ 405
Amounts due after one year	<u>17,759</u>	<u>230</u>
	<u>\$ 20,209</u>	<u>\$ 635</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999

(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. At September 30, 1999, there were \$4,860 of the Series 1992 Bonds remaining outstanding; the Series 1986 bonds have been fully paid.

Certain proceeds of the General Obligation Bonds Series 1985 were deposited with a trustee in sufficient amounts to defease all the outstanding General Obligation Bonds (Series 1980, 1982, 1982A and 1984) when due or callable. At September 30, 1999, there were \$6,600 of these defeased bonds remaining outstanding.

Contractual Maturities--The annual requirements to amortize debt outstanding for general obligation and revenue bonds principal only, plus interest payments of approximately \$48 as of September 30, 1999, follow:

<u>Years ending September 30.</u>	<u>Component Unit</u>	
	<u>General Obligation and Revenue Bond Debt</u>	<u>Obligations Under Capital Leases</u>
2000	\$ 2,450	\$ 442
2001	2,585	211
2002	2,735	30
2003	2,890	-
2004	3,060	-
2005-2006	<u>6,670</u>	<u>-</u>
	20,390	683
Less discount	<u>(181)</u>	<u>(48)</u>
Principal due	<u>\$ 20,209</u>	<u>\$ 635</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, 1999  
(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, 1999, were:

<u>Fund Description</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 141	\$ 335
Special Revenue Funds:		
Road and Bridge	760	
HIV Grant		1
Grants Fund	1	
Historical Exhibit		8
Child Support-Special	81	21
Alternative Dispute Resolution		20
Major Technology	253	
Law Library		1
Appellate Justice System		1
Capital Project Funds:		
Permanent Improvement Bonds, 1985		59
Road Bonds, 1992		1,402
Road Bonds, 1996	1,402	
Agency Funds:		
Payroll		5
Community Supervision and Corrections		24
State Report		1
Tax Assessor and Collector		760
	<u>\$ 2,638</u>	<u>\$ 2,638</u>

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS

I. Primary Government

Plan Description--The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the "TCDRS"). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 502 nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCERS (TCERS Act). Members can retire at age 60 and above with ten or more years of service, with 30 years regardless of age, or when the sum of their age and years of service equals 80 or more. Members are vested after ten years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCERS Act.

Funding Policy--The employer has chosen a fixed rate plan under the provisions of the TCERS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCERS Act, the regular 7% contribution rate of the employer is a fixed percent equal to the 7% contribution rate payable by the employee members as adopted by the governing body of the employer. This regular contribution rate of the employer is not actuarially determined and is one of the rates that can be adopted in accordance with the TCERS Act. The plan of benefits, however, adopted by the employer at the time of plan inception or when benefit increases were adopted was limited by the TCERS Act to what the actuary determined could be adequately financed by the commitment of the employer to contribute the same amount as the employees. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCERS Act.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

If a plan has had adverse experience, the TCDRS Act has provisions which allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

Annual Pension Cost--For the employer's accounting year ending September 30, 1999, the annual pension cost for the TCDRS plan for its employees was \$13,720, and the actual contributions were \$13,720.

While the actual contributions were not actuarially determined but were a fixed percent of the covered payroll of the participating employees, the annual required contributions were in compliance with the GASB Statement No. 27 parameters based on the actual actuarial valuations as of December 31, 1996 and December 31, 1997, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 1998 and 1999. The December 31, 1998, actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 1996	December 31, 1997	December 31, 1998
Actuarial cost method	Unit Credit	Unit Credit	Unit Credit
Amortization cost method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period	30 years	30 years	30 years
Asset valuation method	Amortized cost for bonds; no equities	Long-term appreciation with adjustment	Long-term appreciation with adjustments
Actuarial Assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	4.0%	4.0%	4.0%
Inflation	4.5%	4.0%	4.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

Annual Pension Cost

Accounting Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
September 30, 1999	\$13,720	100%	\$0
September 30, 1998	\$12,329	100%	0
September 30, 1997	\$10,249	100%	0

Schedule of Funding Progress  
for the Retirement Plan

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) <u>(b)</u>	(Unfunded) Assets in Excess of AAL <u>(b - a)</u>	Funded Ratio <u>(a/b)</u>	Annual Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll <u>((b - a)/c)</u>
December 31, 1996	362,580	352,817	9,763	102.77	153,371	6.37
December 31, 1997	391,002	391,195	(193)	99.95	163,514	(0.12)
December 31, 1998	423,362	422,856	(507)	100.12	181,650	(0.28)

II. Discretely Presented Component Unit

Defined Benefit Plan--The District maintains the Dallas County Hospital District Retirement Income Plan, a single-employer, defined benefit pension plan (the "Plan"), which covers substantially all of its full-time employees. The Plan is administered by an Administrative Committee appointed by the Board of Managers of the District. The annual payroll for employees covered by the Plan as of January 1, 1999, was approximately \$204,114. For the year ended September 30, 1999, the District's total payroll was approximately \$247,094. Membership in the Plan as of January 1, 1999 and 1998, was composed of the following:

<u>Group</u>	<u>Members</u>	
	<u>1999</u>	<u>1998</u>
Retirees and beneficiaries currently receiving benefits	449	408
Vested terminated employees	1,481	1,287
Active employees:		
Fully vested	2,652	2,474
Nonvested	3,650	3,383

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

Employees are required to contribute 4.5% of their annual salary to the Plan. The District is required by the Plan document 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 plus 2.5% of their final average earnings for each year of service after 1981 up to a maximum of 60% of final average earnings. The Plan permits early retirement, for which the participant is eligible for a reduced benefit, at age 55, provided the employee has completed five years of service.

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 five years of service, the employee, upon termination, 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. Actual benefits to be paid, however, may vary depending on, among other things, actual retirement date, form of payment elected and certain limitations as described in the Plan document.

The amount shown below as the "actuarial accrued liability" 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 (a) help users assess the Plan's funding status on a going-concern basis, (b) assess progress being made in accumulating sufficient assets to pay benefits when due and (c) allow for comparisons among public employee retirement plans.

The actuarial accrued liability was determined as part of an actuarial valuation of the Plan as of January 1, 1999. The January 1, 1998, actuarial valuation is included below for comparative purposes. Significant actuarial assumptions used 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 4.25% to 6.85% per year

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999

(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

compounded annually depending on years of service, averaging 5.25% in the aggregate (4.25% for inflation and 1.0% for seniority/merit increases), (c) the assumption that benefits will not increase after retirement and (d) cost of living adjustments of 0% per year.

	January 1,	
	<u>1999</u>	<u>1998</u>
	(Thousands)	
Retirees and beneficiaries currently receiving benefits	\$ 20,790	\$ 17,552
Terminated employees not yet receiving benefits	25,186	21,742
Current employees:		
Accumulated employee contributions, including allocated investment income	55,476	48,640
Employer financed	<u>48,175</u>	<u>39,643</u>
Total actuarial accrued liability	149,627	127,577
Net assets available for benefits, at market value	<u>159,429</u>	<u>135,953</u>
Assets in excess of actuarial accrued liability	<u>\$ 9,802</u>	<u>\$ 8,376</u>

The District's funding policy is to make periodic actuarially determined employer contributions in amounts designed to accumulate sufficient assets to pay benefits when due. The contributions are determined using the projected unit credit actuarial cost method and are equal to the normal cost plus an amount required to amortize the unfunded actuarial accrued liability as of the valuation date over a period of 30 years under a level percent-of-pay approach.

During the years ended September 30, 1999 and 1998, \$9,502 and \$8,196, respectively, of employee contributions (4.7% of covered payroll) were made in accordance with the established contribution requirements described above. The District contributed \$2,960 to the Plan during the year ended September 30, 1999, in accordance with contribution requirements determined by the January 1, 1999, actuarial valuation. These contributions consisted of \$2,626 for normal cost and \$334 for amortization of the unfunded actuarial accrued liability and represented 1.5% of covered payroll for the year.

Three-year historical trend pension plan data required under GASB Statement No. 27 are presented in Tables 14 and 15. The Plan issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. This report may be obtained by writing to the District's Benefits office. At January 1, 1999, 1998 and 1997, respectively, available assets were sufficient to fund 100.2%, 101.7% and 99.9% of the actuarial accrued liability (AAL). The (unfunded) assets in excess of AAL in January 1, 1999, 1998 and 1997, represented 0.1%, 1.1% and (0.1)% of the annual payroll for employees covered for the District's 1999, 1998 and 1997 Plan fiscal years, respectively. In

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE I--RETIREMENT COMMITMENTS--Continued

addition, for the Plan's fiscal years 1999 and 1998, the District's contributions made in accordance with actuarially determined requirements were 1.5% and 1.2%, respectively, of the annual covered payroll.

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, 1999, was approximately \$213,989; the District's total payroll was approximately \$247,094. Eligible employees can choose to contribute from 2% to 6% of their base salaries. 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, 1999, were approximately \$6,557 from the District and \$7,945 for employees, or 3.7% of covered payroll. The required contribution by the District for 1999 has been reduced by approximately \$54, representing forfeitures of prior District contributions and related investment income for nonvested employees withdrawing from the Plan upon termination.

NOTE J--LEASES - DISCRETELY PRESENTED COMPONENT UNIT

The District leases facilities and equipment under operating leases that expire over periods of up to eight years. Renewal and purchase options are available on certain of these leases. At September 30, 1999, future minimum rental payments applicable to the operating leases were as follows:

2000	\$ 776
2001	66
2002	36
2003	18
	<hr/>
Total	\$ 896

Rental expense for all operating leases was approximately \$3,543 and \$3,535 in 1999 and 1998, 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 \$4,506 and \$4,129 at September 30, 1999 and 1998, respectively.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE J--LEASES - DISCRETELY PRESENTED COMPONENT UNIT

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

2000	\$ 1,584
2001	1,239
2002	528
2003	292
2004	262
Thereafter	<u>5,196</u>
Total	<u>\$ 9,101</u>

NOTE K--DEFICIT RETAINED EARNINGS

The Dallas County Internal Service Fund has a deficit at September 30, 1999, of \$4,315. The 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.

NOTE L--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 \$445) is reported as a liability of the general fund. The balance of \$1,529 is reported in the GLTDAG. The third-party administrator for the program, Lindsey Morden, 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.

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE L--RISK MANAGEMENT--Continued

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, North Texas Alliance. 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 1999, a total of \$16,878 was paid in benefits and administrative costs compared to \$11,978 in fiscal year 1998. The medical claims liability includes \$1,102 of incurred but not reported claims. 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.

Changes in the medical and workers' compensation claims liability amounts in fiscal years 1999 and 1998 follow:

	<u>Beginning Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Ending Liability</u>
1999 Medical	\$3,551	\$15,608	\$15,071	\$4,088
1998 Medical	3,097	10,633	10,179	3,551
1999 Workers' Compensation	\$2,112	\$ 2,232	\$2,370	\$1,974
1998 Workers' Compensation	3,546	811	2,245	2,112

II. Discretely Presented Component Unit

The liabilities described below as of September 30, 1999, 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

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE L--RISK MANAGEMENT--Continued

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 amount provided for the estimated liability is based on studies prepared by an independent actuary for settlement of claims.

To obtain coverage, employees authorize payroll withholdings to pay contributions for individual and dependent coverage. Claims are 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.

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 1998 and 1999 were as follows:

	<u>Beginning Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Ending Liability</u>
Hospital professional and general liability:				
1999	\$6,599	\$1,431	\$ (939)	\$7,091
1998	6,720	1,400	(1,521)	6,599
Employee health care liability:				
1999	\$ 677	\$1,699	\$(1,947)	\$ 429
1998	1,820	8,090	(9,233)	677
Workers' compensation liability:				
1999	\$ 3,769	\$ 316	\$(2,286)	\$1,799
1998	4,623	120	(974)	3,769

DALLAS COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS--Continued

SEPTEMBER 30, 1999  
(in thousands of dollars)

NOTE M--COMMITMENTS AND CONTINGENCIES

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. A contingent liability of \$3,000 in the General Long-Term Debt Account Group has been established to cover the possible return of previously received grant funding.

Several lawsuits that could affect the County's financial position are in various stages of litigation. A contingent liability of \$3,000 has been established in the General Long-Term Debt Account Group to provide coverage for the estimated maximum cost to the County. 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.

DALLAS COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

SEPTEMBER 30, 1999  
(in thousands of dollars)

YEAR 2000 (UNAUDITED)

Discretely Presented Component Unit

The Y2K issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the District's operations as early as fiscal 1999.

The District recognized the importance of addressing Y2K issues and began doing so in fiscal 1997 when it funded the replacement and upgrade of several critical computer systems and initiated the appropriate effort to implement these systems. Furthermore, the District began addressing the issue through a committee structure consisting of senior administrators, supported by departmental coordinators, in the first quarter of fiscal 1998. This committee acquired the services of Keane, Inc., a major consulting firm with more than 500 Y2K projects across the nation.

An additional \$10 million is funded in fiscal 1999 to support the involvement of consultants, as well as to provide the replacement or upgrade of biomedical and facilities equipment, computer hardware and computer applications. The District's management view is that Y2K funding is appropriate for the balance of the initiative.

The District has compiled a comprehensive inventory of all Y2K-affected biomedical and facilities equipment, computer hardware and computer applications, has completed an assessment of the compliance effort, has appropriately identified critical items and has completed the remediation and validation/testing phases.

Contingency planning is also occurring throughout the District to consider not only the possible failure of computer systems and embedded devices, but also possible interruptions to the District's business dependencies and public infrastructure.

It is the view of the District's management that the Y2K initiative is progressing appropriately. This view is supported by Keane Inc., which perceives that the District's efforts place it in the top 20% of comparable institutions.

Because of the unprecedented nature of the Y2K issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be Y2K ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.

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.

## DALLAS COUNTY, TEXAS

EXHIBIT B-1

## COMPARATIVE BALANCE SHEETS - GENERAL FUND

SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

	<u>1999</u>	<u>1998</u>
<b>ASSETS:</b>		
Cash and investments	\$ 54,411	\$ 73,088
Receivables (net of allowances for uncollectibles of \$19,150):		
Taxes	152,984	141,603
Accounts	3,871	3,017
Accrued interest	18	151
Due from other funds	141	1,312
Due from other governmental units	5,386	4,993
Inventories	720	691
Advances and prepayments	1,309	-
	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$218,840</u>	<u>\$224,855</u>
<b>LIABILITIES AND FUND BALANCES:</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ 8,353	\$ 21,671
Compensated absences	151	175
Liability for workers' compensation	445	373
Arbitrage rebate	988	654
Due to other funds	335	24
Due to other governmental units	161	263
Deferred revenue	155,335	143,224
	<u>          </u>	<u>          </u>
TOTAL LIABILITIES	<u>165,768</u>	<u>166,384</u>
<b>FUND BALANCES:</b>		
Reserved for encumbrances	11,187	11,929
Reserved for payroll, escrow and change funds	98	98
Reserved for prepayments and advance	1,309	-
Unreserved:		
Designated for subsequent budget periods	6,919	6,535
Undesignated	33,559	39,909
	<u>          </u>	<u>          </u>
TOTAL FUND BALANCES	<u>53,072</u>	<u>58,471</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$218,840</u>	<u>\$224,855</u>

## DALLAS COUNTY, TEXAS

EXHIBIT B-2

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GENERAL FUNDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

	<u>1999</u>	<u>1998</u>
REVENUES:		
Taxes	\$ 139,922	\$ 133,094
Licenses and permits	402	390
Fines and forfeitures	8,185	7,138
Investments and rentals	10,212	10,787
Intergovernmental revenues	7,237	1,784
Charges for current services	84,169	80,849
Miscellaneous	8,099	8,394
Total revenues	<u>258,226</u>	<u>242,436</u>
EXPENDITURES:		
Current:		
General government	56,855	53,862
Judicial	75,000	67,766
Public safety	132,279	122,536
Health	20,023	14,241
Public welfare	7,007	6,371
Libraries	45	57
Total expenditures	<u>291,209</u>	<u>264,833</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	<u>(32,983)</u>	<u>(22,397)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	30,516	27,539
Operating transfers out	(2,932)	(2,286)
Other	-	(256)
TOTAL OTHER FINANCING SOURCES (USES)	<u>27,584</u>	<u>24,997</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(5,399)	2,600
RESIDUAL EQUITY TRANSFER	-	225
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>58,471</u>	<u>55,646</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 53,072</u>	<u>\$ 58,471</u>

DALLAS COUNTY, TEXAS

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

FISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998

(in thousands of dollars)

	1999		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$ 140,178	\$ 139,922	\$ (256)
Licenses and permits	325	402	77
Fines and forfeitures	6,829	8,185	1,356
Investments and rentals	10,487	10,212	(275)
Intergovernmental revenues	2,711	7,237	4,526
Charges for current services	80,667	84,169	3,502
Miscellaneous	6,539	8,099	1,560
Total Revenues	247,736	258,226	10,490
EXPENDITURES:			
General Government:			
Salaries	28,148	27,016	1,132
Allowances	16	16	
Operating	29,079	28,156	923
Property	2,005	1,667	338
Total General Government	59,248	56,855	2,393
Public Safety:			
Salaries	109,081	107,483	1,598
Allowances	166	163	3
Operating	25,697	22,332	3,365
Property	3,722	2,301	1,421
Total Public Safety	138,666	132,279	6,387
Health:			
Salaries	9,777	9,571	206
Allowances	55	48	7
Operating	11,639	10,285	1,354
Property	129	119	10
Total Health	21,600	20,023	1,577
Public Welfare:			
Salaries	4,483	3,969	514
Allowances	47	44	3
Operating	3,084	2,898	186
Property	134	96	38
Total Public Welfare	7,748	7,007	741

EXHIBIT B-3

1998		Variance Favorable (Unfavorable)
<u>Budget</u>	<u>Actual</u>	
\$ 131,853	\$ 133,094	\$ 1,241
350	390	40
5,311	7,138	1,827
10,468	10,787	319
1,173	1,784	611
77,535	80,849	3,314
6,320	8,394	2,074
<u>233,010</u>	<u>242,436</u>	<u>9,426</u>
22,231	21,237	994
15	13	2
32,863	31,313	1,550
3,120	1,299	1,821
<u>58,229</u>	<u>53,862</u>	<u>4,367</u>
98,689	97,294	1,395
146	139	7
31,157	23,330	7,827
3,783	1,773	2,010
<u>133,775</u>	<u>122,536</u>	<u>11,239</u>
7,388	7,350	38
66	40	26
9,069	6,779	2,290
118	72	46
<u>16,641</u>	<u>14,241</u>	<u>2,400</u>
4,641	3,915	726
46	42	4
2,771	2,325	446
117	89	28
<u>7,575</u>	<u>6,371</u>	<u>1,204</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, 1999 AND 1998

(in thousands of dollars)

	1999		Variance Favorable (Unfavorable)
	Budget	Actual	
Judicial:			
Salaries	\$ 54,628	\$ 52,163	\$ 2,465
Allowances	38	38	-
Operating	24,253	22,184	2,069
Property	<u>918</u>	<u>615</u>	<u>303</u>
Total Judicial	79,837	75,000	4,837
Libraries:			
Salaries	-	-	-
Operating	56	40	16
Property	<u>5</u>	<u>5</u>	
Total Libraries	<u>61</u>	<u>45</u>	<u>16</u>
TOTAL EXPENDITURES	<u>307,160</u>	<u>291,209</u>	<u>15,951</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(59,424)</u>	<u>(32,983)</u>	<u>26,441</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	32,275	30,516	(1,759)
Operating transfers out	(3,456)	(2,932)	524
Other	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCING SOURCES (USES)	<u>28,819</u>	<u>27,584</u>	<u>(1,235)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(30,605)	(5,399)	25,206
RESIDUAL EQUITY TRANSFER	-	-	-
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>58,471</u>	<u>58,471</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 27,866</u>	<u>\$ 53,072</u>	<u>\$ 25,206</u>

EXHIBIT B-3

1998		
<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
\$ 47,545	\$ 45,651	\$ 1,894
39	39	-
24,125	21,811	2,314
<u>515</u>	<u>265</u>	<u>250</u>
72,224	67,766	4,458
-	-	-
37	37	-
<u>25</u>	<u>20</u>	<u>5</u>
62	57	5
<u>288,506</u>	<u>264,833</u>	<u>23,673</u>
<u>(55,496)</u>	<u>(22,397)</u>	<u>33,099</u>
29,977	27,539	(2,438)
(2,726)	(2,286)	440
<u>-</u>	<u>(256)</u>	<u>(256)</u>
<u>27,251</u>	<u>24,997</u>	<u>(2,254)</u>
(28,245)	2,600	30,845
225	225	-
<u>55,646</u>	<u>55,646</u>	<u>-</u>
<u>\$ 27,626</u>	<u>\$ 58,471</u>	<u>\$ 30,845</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.

Major Projects - used to fund parks, trails, transportation and major County building projects.

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.

Major Technology - used to account for monies received from ad valorem taxes that are dedicated to improvement of the County's computer systems.

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, 1999  
(in thousands of dollars)

	<u>Road and Bridge</u>	<u>Major Projects</u>	<u>Permanent Improvement</u>	<u>Law Library</u>
<b>ASSETS:</b>				
Cash and investments	\$25,303	\$ -	\$ 2,296	\$1,417
Receivables:				
Taxes - current	-	11,148	1,978	-
Less allowance for uncollectibles	<u>-</u>	<u>(161)</u>	<u>(84)</u>	<u>-</u>
Net taxes receivable	-	10,987	1,894	-
Accounts	19,935	-	-	1,160
Less allowance for uncollectibles	<u>(19,186)</u>	<u>-</u>	<u>-</u>	<u>(1,047)</u>
Net accounts receivable	749	-	-	113
Accrued interest	-	-	-	2
Due from other funds	760	-	-	-
Due from other governmental units	950	-	-	-
Inventories	<u>754</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$28,516</u></u>	<u><u>\$10,987</u></u>	<u><u>\$ 4,190</u></u>	<u><u>\$1,532</u></u>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 514	\$ -	\$ 269	\$ 25
Due to other funds	-	-	-	1
Due to other governmental units	-	-	-	-
Deferred revenue	<u>712</u>	<u>10,987</u>	<u>1,892</u>	<u>103</u>
<b>TOTAL LIABILITIES</b>	1,226	10,987	2,161	129
<b>FUND BALANCES:</b>				
Reserved for encumbrances	2,480	-	1,037	51
Reserved for inventory of supplies	754	-	-	-
Reserved for escrow and change funds	-	-	-	-
Unreserved:				
Designated for subsequent budget periods	1,710	-	2	-
Undesignated	<u>22,346</u>	<u>-</u>	<u>990</u>	<u>1,352</u>
<b>TOTAL FUND EQUITY</b>	<u>27,290</u>	<u>-</u>	<u>2,029</u>	<u>1,403</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$28,516</u></u>	<u><u>\$10,987</u></u>	<u><u>\$ 4,190</u></u>	<u><u>\$1,532</u></u>

EXHIBIT C-1

<u>Parking Garage Revenue</u>	<u>HIV Grant</u>	<u>Grants</u>	<u>Major Technology</u>	<u>District Attorney Special</u>	<u>District Attorney Forfeiture - FN</u>	<u>District Attorney Forfeiture - OL</u>	<u>District Attorney Unadjudicated Forfeitures</u>
\$ 285	\$ 179	\$ 206	\$ 183	\$ 458	\$ 252	\$ 835	\$ 915
-	-	-	5,441	-	-	-	-
-	-	-	(189)	-	-	-	-
-	-	-	5,252	-	-	-	-
-	28	20	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28	20	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1	253	-	-	-	-
-	888	3,879	-	-	-	-	-
-	3	-	-	-	-	-	-
<u>\$ 285</u>	<u>\$ 1,098</u>	<u>\$4,106</u>	<u>\$5,688</u>	<u>\$ 458</u>	<u>\$ 252</u>	<u>\$ 835</u>	<u>\$ 915</u>
\$ 18	\$ 1,086	\$1,699	\$ 240	\$ -	\$ -	\$ -	\$ -
-	1	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,407	5,247	-	-	-	-
18	1,087	4,106	5,487	-	-	-	-
-	-	-	-	-	-	-	-
-	3	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5	-	-	-	-
267	8	-	196	458	252	835	915
267	11	-	201	458	252	835	915
<u>\$ 285</u>	<u>\$ 1,098</u>	<u>\$4,106</u>	<u>\$5,688</u>	<u>\$ 458</u>	<u>\$ 252</u>	<u>\$ 835</u>	<u>\$ 915</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - SPECIAL REVENUE FUNDS

SEPTEMBER 30, 1999  
(in thousands of dollars)

	District Attorney Forfeiture- Matching Funds	District Attorney Forfeiture - Auto Theft	District Attorney Escrow - Auto Theft	Historical Commission
<b>ASSETS:</b>				
Cash and investments	\$ 92	\$ -	\$ -	\$ 26
Receivables:				
Taxes - current	-	-	-	-
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net taxes receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accounts	-	-	-	-
Less allowance for uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net accounts receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accrued interest	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Inventories	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 92</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26</u></u>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 1
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</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>92</u>	<u>-</u>	<u>-</u>	<u>25</u>
<b>TOTAL FUND EQUITY</b>	<u>92</u>	<u>-</u>	<u>-</u>	<u>25</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 92</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26</u></u>

EXHIBIT C-1

<u>Historical Exhibit</u>	<u>Child Support - Special</u>	<u>Alternative Dispute Resolution</u>	<u>Appellate Justice System</u>	<u>Totals</u>	
				<u>September 30</u>	
				<u>1999</u>	<u>1998</u>
\$ 558	\$ 3	\$ 218	\$ 590	\$ 33,816	\$ 32,610
-	-	-	-	18,567	6,832
-	-	-	-	(434)	(216)
-	-	-	-	18,133	6,616
5	18	758	372	22,296	20,896
-	-	(690)	(335)	(21,258)	(20,553)
5	18	68	37	1,038	343
-	-	-	-	2	1
-	81	-	-	1,095	959
-	-	-	27	5,744	6,476
-	-	-	-	757	773
<u>\$ 563</u>	<u>\$ 102</u>	<u>\$ 286</u>	<u>\$ 654</u>	<u>\$ 60,585</u>	<u>\$ 47,778</u>
\$ -	\$ 81	\$ 1	\$ 1	\$ 3,935	\$ 2,957
8	21	20	1	52	911
-	-	-	-	-	71
-	-	68	33	21,449	10,439
8	102	89	35	25,436	14,378
3	-	-	4	3,575	5,348
-	-	-	-	757	773
-	-	-	-	-	-
-	-	-	27	1,744	1,348
552	-	197	588	29,073	25,931
555	-	197	619	35,149	33,400
<u>\$ 563</u>	<u>\$ 102</u>	<u>\$ 286</u>	<u>\$ 654</u>	<u>\$ 60,585</u>	<u>\$ 47,778</u>

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
 (in thousands of dollars)

	Road and Bridge	Major Projects	Permanent Improvement	Law Library	Parking Garage Revenue
REVENUES:					
Taxes	\$ -	\$ -	\$1,817	\$ -	\$ -
Highway license fees	31,516	-	-	-	-
Fines and forfeitures	10,588	-	-	-	-
Investments and rentals	794	-	-	70	706
Intergovernmental revenues	2,651	-	-	-	-
Charges for current services	769	-	-	734	-
Miscellaneous	98	-	150	-	-
	<u>46,416</u>	<u>-</u>	<u>1,967</u>	<u>804</u>	<u>706</u>
Total revenues					
EXPENDITURES:					
Current:					
General government	-	-	1,652	-	159
Judicial	-	-	-	758	-
Public safety	-	-	-	-	-
Streets and highways	11,183	-	-	-	-
Health	-	-	-	-	-
Public welfare	-	-	-	-	-
	<u>11,183</u>	<u>-</u>	<u>1,652</u>	<u>758</u>	<u>159</u>
Total expenditures					
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>35,233</u>	<u>-</u>	<u>315</u>	<u>46</u>	<u>547</u>
OTHER FINANCING SOURCES (USES):					
Transfer to Child Support-Special Fund	-	-	-	-	-
Transfer to General Fund	(29,990)	-	-	-	(450)
Transfer to Debt Service Funds	(1,122)	-	-	-	(203)
Transfer from General Fund	-	-	-	16	-
Transfer from Alternative Dispute Resolution Fund	-	-	-	-	-
Other	-	-	-	-	-
	<u>(31,112)</u>	<u>-</u>	<u>-</u>	<u>16</u>	<u>(653)</u>
Total other financing sources (uses)					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,121	-	315	62	(106)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	23,235	-	1,714	1,341	373
CHANGE IN INVENTORY - PURCHASES METHOD	(19)	-	-	-	-
RESIDUAL EQUITY	(47)	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 27,290</u>	<u>\$ -</u>	<u>\$2,029</u>	<u>\$1,403</u>	<u>\$ 267</u>

<u>HIV Grant</u>	<u>Grants</u>	<u>Major Technology</u>	<u>District Attorney Special</u>	<u>District Attorney Forfeiture - FN</u>	<u>District Attorney Forfeiture - OL</u>	<u>District Attorney Unadjudicated Forfeitures</u>
\$ -	\$ -	\$4,770	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19	-	153	-	-	-	-
11,562	34,015	-	-	-	-	-
-	-	-	-	-	-	-
-	-	500	370	198	610	917
<u>11,581</u>	<u>34,015</u>	<u>5,423</u>	<u>370</u>	<u>198</u>	<u>610</u>	<u>917</u>
-	-	9,497	-	-	-	-
-	1,361	-	332	74	375	6
-	843	-	-	-	-	-
-	-	-	-	-	-	-
11,570	4,397	-	-	-	-	-
-	29,463	-	-	-	-	-
<u>11,570</u>	<u>36,064</u>	<u>9,497</u>	<u>332</u>	<u>74</u>	<u>375</u>	<u>6</u>
11	(2,049)	(4,074)	38	124	235	911
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,049	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>2,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11	-	(4,074)	38	124	235	911
-	-	4,275	420	128	600	4
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 11</u>	<u>\$ -</u>	<u>\$ 201</u>	<u>\$ 458</u>	<u>\$ 252</u>	<u>\$ 835</u>	<u>\$ 915</u>

(Continued)

DALLAS COUNTY, TEXAS

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999

(in thousands of dollars)

	District Attorney Forfeiture- Matching Funds	District Attorney Forfeiture - Auto Theft	District Attorney Escrow - Auto Theft	Historical Commission
REVENUES:				
Taxes	\$ -	\$ -	\$ -	\$ -
Highway license fees	-	-	-	-
Fines and forfeitures	-	-	-	-
Investments and rentals	-	-	-	1
Intergovernmental revenues	-	-	-	-
Charges for current services	-	-	-	-
Miscellaneous	92	-	-	4
Total revenues	<u>92</u>	<u>-</u>	<u>-</u>	<u>5</u>
EXPENDITURES:				
Current:				
General government	-	-	-	10
Judicial	-	17	4	-
Public safety	-	-	-	-
Streets and highways	-	-	-	-
Health	-	-	-	-
Public welfare	-	-	-	-
Total expenditures	<u>-</u>	<u>17</u>	<u>4</u>	<u>10</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>92</u>	<u>(17)</u>	<u>(4)</u>	<u>(5)</u>
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	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	92	(17)	(4)	(5)
FUND BALANCES AT BEGINNING OF FISCAL YEAR		17	4	30
CHANGE IN INVENTORY - PURCHASES METHOD	-	-	-	-
RESIDUAL EQUITY	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25</u>

Historical Exhibit	Child Support - Special	Alternative Dispute Resolution	Appellate Justice System	Totals	
				September 30, 1999	1998
\$ -	\$ -	\$ -	\$ -	\$ 6,587	\$ 6,059
-	-	-	-	31,516	31,228
-	-	-	-	10,588	9,208
23	4	8	32	1,810	2,075
-	-	-	-	48,228	48,002
2,213	508	493	276	4,993	4,398
11	60	-	-	3,010	301
<u>2,247</u>	<u>572</u>	<u>501</u>	<u>308</u>	<u>106,732</u>	<u>101,271</u>
1,741	-	-	-	13,059	3,319
-	963	369	271	4,530	4,419
-	726	-	-	1,569	1,309
-	-	-	-	11,183	8,937
-	-	-	-	15,967	15,609
-	-	-	-	29,463	27,967
<u>1,741</u>	<u>1,689</u>	<u>369</u>	<u>271</u>	<u>75,771</u>	<u>61,560</u>
<u>506</u>	<u>(1,117)</u>	<u>132</u>	<u>37</u>	<u>30,961</u>	<u>39,711</u>
-	-	(150)	-	(150)	(150)
-	-	-	(76)	(30,516)	(27,539)
(237)	-	-	-	(1,562)	(10,707)
-	867	-	-	2,932	2,286
-	150	-	-	150	150
-	-	-	-	-	148
<u>(237)</u>	<u>1,017</u>	<u>(150)</u>	<u>(76)</u>	<u>(29,146)</u>	<u>(35,812)</u>
269	(100)	(18)	(39)	1,815	3,899
286	100	215	658	33,400	29,831
-	-	-	-	(19)	(105)
-	-	-	-	(47)	-
<u>\$ 555</u>	<u>\$ -</u>	<u>\$ 197</u>	<u>\$ 619</u>	<u>\$ 35,149</u>	<u>\$ 33,625</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDSFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

Road and Bridge	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Highway license fees	\$ 30,773	\$ 31,516	\$ 743	\$ 29,983	\$ 31,228	\$ 1,245
Fines and forfeitures	9,466	10,588	1,122	8,327	9,208	881
Intergovernmental revenues	1,318	2,651	1,333	1,073	2,972	1,899
Charges for current services	8	769	761	7	7	-
Investments and rentals	1,100	794	(306)	877	1,211	334
Miscellaneous	99	98	(1)	23	101	78
Total revenues	<u>42,764</u>	<u>46,416</u>	<u>3,652</u>	<u>40,290</u>	<u>44,727</u>	<u>4,437</u>
EXPENDITURES:						
Streets and highways:						
Salaries	5,267	4,856	411	4,804	4,349	455
Allowances	25	25	-	23	23	-
Operating	7,924	3,132	4,792	7,055	3,503	3,552
Property	4,748	3,170	1,578	4,440	1,062	3,378
Total expenditures	<u>17,964</u>	<u>11,183</u>	<u>6,781</u>	<u>16,322</u>	<u>8,937</u>	<u>7,385</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>24,800</u>	<u>35,233</u>	<u>10,433</u>	<u>23,968</u>	<u>35,790</u>	<u>11,822</u>
OTHER FINANCING SOURCES (USES):						
Transfer to Debt Service Funds	(1,122)	(1,122)	-	(10,343)	(10,343)	-
Transfer to General Fund	(29,990)	(29,990)	-	(25,887)	(27,016)	(1,129)
Other	-	-	-	-	6	6
Total other financing sources (uses)	<u>(31,112)</u>	<u>(31,112)</u>	<u>-</u>	<u>(36,230)</u>	<u>(37,353)</u>	<u>(1,123)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(6,312)</u>	<u>4,121</u>	<u>10,433</u>	<u>(12,262)</u>	<u>(1,563)</u>	<u>10,699</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	23,235	23,235	-	24,903	24,903	-
CHANGE IN INVENTORY - PURCHASES METHOD	-	(19)	(19)	-	(105)	(105)
RESIDUAL EQUITY TRANSFER	<u>(47)</u>	<u>(47)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 16,876</u>	<u>\$ 27,290</u>	<u>\$ 10,414</u>	<u>\$ 12,641</u>	<u>\$ 23,235</u>	<u>\$ 10,594</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

<u>Permanent Improvement</u>	1999			1998		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 1,792	\$ 1,817	\$ 25	\$ 1,652	\$ 1,678	\$ 26
Miscellaneous	-	150	150	-	155	155
Total revenues	<u>1,792</u>	<u>1,967</u>	<u>175</u>	<u>1,652</u>	<u>1,833</u>	<u>181</u>
EXPENDITURES:						
General government:						
Property	<u>3,401</u>	<u>1,652</u>	<u>1,749</u>	<u>2,659</u>	<u>1,126</u>	<u>1,533</u>
Total expenditures	<u>3,401</u>	<u>1,652</u>	<u>1,749</u>	<u>2,659</u>	<u>1,126</u>	<u>1,533</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,609)	315	1,924	(1,007)	707	1,714
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>1,714</u>	<u>1,714</u>	-	<u>1,007</u>	<u>1,007</u>	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 105</u>	<u>\$ 2,029</u>	<u>\$ 1,924</u>	<u>\$ -</u>	<u>\$ 1,714</u>	<u>\$ 1,714</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT C-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Law Library</u>						
REVENUES:						
Investments and rentals	\$ 72	\$ 70	\$ (2)	\$ 57	\$ 77	\$ 20
Charges for current services	722	734	12	762	729	(33)
Total revenues	794	804	10	819	806	(13)
EXPENDITURES:						
Judicial:						
Salaries	344	313	31	301	248	53
Operating	562	445	117	551	415	136
Property	24	-	24	42	14	28
Total expenditures	930	758	172	894	677	217
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(136)	46	182	(75)	129	204
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	16	16	-	14	14	-
Total other financing sources (uses)	16	16	-	14	14	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND USES	(120)	62	182	(61)	143	204
FUND BALANCES AT BEGINNING OF FISCAL YEAR	1,341	1,341	-	1,198	1,198	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 1,221	\$ 1,403	\$ 182	\$ 1,137	\$ 1,341	\$ 204

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Parking Garage Revenue</u>						
REVENUES:						
Investments and rentals	\$ 662	\$ 706	\$ 44	\$ 755	\$ 689	\$ (66)
EXPENDITURES:						
General government:						
Operating	68	125	(57)	-	-	-
Property	269	34	235	413	121	292
Total expenditures	337	159	178	413	121	292
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	325	547	222	342	568	226
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	(450)	(450)	-	(450)	(450)	-
Transfer to debt service funds	(203)	(203)	-	(206)	(206)	-
Total other financing uses	(653)	(653)	-	(656)	(656)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(328)	(106)	222	(314)	(88)	226
FUND BALANCES AT BEGINNING OF FISCAL YEAR	373	373	-	461	461	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 45	\$ 267	\$ 222	\$ 147	\$ 373	\$ 226

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

HIV Grant	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Intergovernmental revenues	\$ 19,265	\$ 11,562	\$ (7,703)	\$ 20,397	\$ 11,216	\$ (9,181)
Investments and rentals	28	19	(9)	20	26	6
Total revenues	<u>19,293</u>	<u>11,581</u>	<u>(7,712)</u>	<u>20,417</u>	<u>11,242</u>	<u>(9,175)</u>
EXPENDITURES:						
Health:						
Salaries	361	693	(332)	930	576	354
Allowances	-	-	-	1	-	1
Operating	11,403	10,870	533	16,427	10,678	5,749
Property	11	7	4	49	21	28
Total expenditures	<u>11,775</u>	<u>11,570</u>	<u>205</u>	<u>17,407</u>	<u>11,275</u>	<u>6,132</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,518	11	(7,507)	3,010	(33)	(3,043)
OTHER FINANCING SOURCES (USES):						
Other	-	-	-	-	(1)	(1)
Total other financing sources (uses)	-	-	-	-	(1)	(1)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,518	11	(7,507)	3,010	(34)	(3,044)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	-	-	-	34	34	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 7,518</u>	<u>\$ 11</u>	<u>\$ (7,507)</u>	<u>\$ 3,044</u>	<u>\$ -</u>	<u>\$ (3,044)</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

Grants	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Intergovernmental revenues	\$ 47,096	\$ 34,015	\$ (13,081)	\$ 49,245	\$ 33,814	\$ (15,431)
Total revenues	47,096	34,015	(13,081)	49,245	33,814	(15,431)
EXPENDITURES:						
Judicial:						
Salaries	1,673	567	1,106	1,885	1,431	454
Allowances	1	-	1	5	1	4
Operating	1,572	792	780	860	775	85
Property	24	2	22	150	89	61
	3,270	1,361	1,909	2,900	2,296	604
Public safety:						
Salaries	854	555	299	945	194	751
Allowances	-	-	-	-	-	-
Operating	613	202	411	390	344	46
Property	167	86	81	201	146	55
	1,634	843	791	1,536	684	852
Health:						
Salaries	5,192	3,352	1,840	4,855	3,102	1,753
Allowances	199	97	102	168	101	67
Operating	1,443	938	505	1,067	998	69
Property	22	10	12	171	133	38
	6,856	4,397	2,459	6,261	4,334	1,927
Public welfare:						
Salaries	9,267	7,154	2,113	12,152	6,198	5,954
Allowances	80	48	32	108	36	72
Operating	25,389	20,625	4,764	20,604	16,564	4,040
Property	3,254	1,636	1,618	7,597	5,169	2,428
	37,990	29,463	8,527	40,461	27,967	12,494
Total expenditures	49,750	36,064	13,686	51,158	35,281	15,877

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

Grants	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (2,654)	\$ (2,049)	\$ 605	\$ (1,913)	\$ (1,467)	446
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	2,654	2,049	(605)	1,907	1,467	(440)
Other	-	-	-	-	(6)	(6)
Other other financing sources (uses)	<u>2,654</u>	<u>2,049</u>	<u>(605)</u>	<u>1,907</u>	<u>1,461</u>	<u>(446)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(6)	(6)	-
FUND BALANCES AT BEGINNING OF FISCAL YEAR	-	-	-	6	6	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT C-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

Major Technology	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 4,731	\$ 4,770	\$ 39	\$4,348	\$4,381	\$ 33
Investments and rentals	-	153	153	-	-	-
Miscellaneous	500	500	-	-	-	-
Total revenues	<u>5,231</u>	<u>5,423</u>	<u>192</u>	<u>4,348</u>	<u>4,381</u>	<u>33</u>
EXPENDITURES:						
General government:						
Operating	4,660	6,044	(1,384)	173	94	79
Property	<u>4,838</u>	<u>3,453</u>	<u>1,385</u>	<u>13</u>	<u>12</u>	<u>1</u>
Total expenditures	<u>9,498</u>	<u>9,497</u>	<u>1</u>	<u>186</u>	<u>106</u>	<u>80</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,267)	(4,074)	193	4,162	4,275	113
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>4,275</u>	<u>4,275</u>	-	-	-	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 8</u>	<u>\$ 201</u>	<u>\$ 193</u>	<u>\$4,162</u>	<u>\$4,275</u>	<u>\$113</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
 (in thousands of dollars)

Historical Commission	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 2	\$ 1	\$ (1)	\$ 2	\$ 2	\$ -
Intergovernmental revenues	-	-	-	-	-	-
Miscellaneous	-	4	4	-	-	-
Total revenues	<u>2</u>	<u>5</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>-</u>
EXPENDITURES:						
General government operating	15	10	5	15	9	6
Total expenditures	<u>15</u>	<u>10</u>	<u>5</u>	<u>15</u>	<u>9</u>	<u>6</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(13)	(5)	8	(13)	(7)	6
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>30</u>	<u>30</u>	-	<u>37</u>	<u>37</u>	-
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 17</u>	<u>\$ 25</u>	<u>\$ 8</u>	<u>\$ 24</u>	<u>\$ 30</u>	<u>\$ 6</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT C-3

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

FISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

<u>Historical Exhibit</u>	1999			1998		
	<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	\$ 21	\$ 23	\$ 2	\$ 26	\$ 22	\$ (4)
Charges for current services	2,150	2,213	63	2,000	1,942	(58)
Miscellaneous	-	11	11	-	-	-
Total revenues	<u>2,171</u>	<u>2,247</u>	<u>76</u>	<u>2,026</u>	<u>1,964</u>	<u>(62)</u>
EXPENDITURES:						
General government operating	2,017	1,741	276	1,919	1,833	86
Property	3	-	3	129	124	5
Total expenditures	<u>2,020</u>	<u>1,741</u>	<u>279</u>	<u>2,048</u>	<u>1,957</u>	<u>91</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>151</u>	<u>506</u>	<u>355</u>	<u>(22)</u>	<u>7</u>	<u>29</u>
OTHER FINANCING SOURCES (USES):						
Transfer to general fund	-	-	-	-	-	-
Transfer to debt service	(237)	(237)	-	(158)	(158)	-
Total other financing sources (uses)	<u>(237)</u>	<u>(237)</u>	<u>-</u>	<u>(158)</u>	<u>(158)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(86)	269	355	(180)	(151)	29
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>286</u>	<u>286</u>	<u>-</u>	<u>437</u>	<u>437</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 200</u>	<u>\$ 555</u>	<u>\$ 355</u>	<u>\$ 257</u>	<u>\$ 286</u>	<u>\$ 29</u>

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

Child Support-Special	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 9	\$ 4	\$ (5)	\$ 3	\$ 10	\$ 7
Charges for current services	611	508	(103)	510	508	(2)
Miscellaneous	48	60	12	-	45	45
Total revenues	668	572	(96)	513	563	50
EXPENDITURES:						
Judicial:						
Salaries	935	934	1	829	828	1
Allowances	4	4	-	4	4	-
Operating	31	25	6	19	15	4
Property	-	-	-	3	3	-
Total judicial	970	963	7	855	850	5
Public safety:						
Salaries	539	529	10	407	401	6
Operating	186	176	10	165	160	5
Property	48	21	27	98	64	34
Total public safety	773	726	47	670	625	45
Total expenditures	1,743	1,689	54	1,525	1,475	50
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,075)	(1,117)	(42)	(1,012)	(912)	100
OTHER FINANCING SOURCES (USES):						
Transfer from general fund	867	867	-	805	805	-
Transfer from alternative dispute resolution fund	150	150	-	150	150	-
Other	-	-	-	-	-	-
Total other financing sources (uses)	1,017	1,017	-	955	955	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(58)	(100)	(42)	(57)	43	100
FUND BALANCES AT BEGINNING OF FISCAL YEAR	100	100	-	57	57	-
FUND BALANCES AT END OF FISCAL YEAR	\$ 42	\$ -	\$ (42)	\$ -	\$ 100	\$ 100

(Continued)

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -- CONTINUEDFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

<u>Alternative Dispute Resolution</u>	1999			1998		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 8	\$ 8	\$ -	\$ 5	\$ 10	\$ 5
Charges for current services	<u>495</u>	<u>493</u>	<u>(2)</u>	<u>510</u>	<u>488</u>	<u>(22)</u>
Total revenues	<u>503</u>	<u>501</u>	<u>(2)</u>	<u>515</u>	<u>498</u>	<u>(17)</u>
EXPENDITURES:						
Judicial:						
Salaries	45	40	5	41	-	41
Operating	480	329	151	352	326	26
Property	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>2</u>	<u>4</u>
Total expenditures	<u>525</u>	<u>369</u>	<u>156</u>	<u>399</u>	<u>328</u>	<u>71</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(22)</u>	<u>132</u>	<u>154</u>	<u>116</u>	<u>170</u>	<u>54</u>
OTHER FINANCING SOURCES (USES):						
Transfer to Child Support-Special Fund	<u>(150)</u>	<u>(150)</u>	<u>-</u>	<u>(150)</u>	<u>(150)</u>	<u>-</u>
Total other financing sources (uses)	<u>(150)</u>	<u>(150)</u>	<u>-</u>	<u>(150)</u>	<u>(150)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHE SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(172)	(18)	154	(34)	20	54
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>215</u>	<u>215</u>	<u>-</u>	<u>195</u>	<u>195</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 43</u>	<u>\$ 197</u>	<u>\$ 154</u>	<u>\$ 161</u>	<u>\$ 215</u>	<u>\$ 54</u>

(Continued)

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

FISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
 (in thousands of dollars)

Appellate Justice System	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Investments and rentals	\$ 20	\$ 32	\$ 12	\$ 11	\$ 28	\$ 17
Charges for current services	<u>275</u>	<u>276</u>	<u>1</u>	<u>235</u>	<u>724</u>	<u>489</u>
Total revenues	<u>295</u>	<u>308</u>	<u>13</u>	<u>246</u>	<u>752</u>	<u>506</u>
EXPENDITURES:						
Judicial - operating	362	251	111	302	201	101
Property	<u>150</u>	<u>20</u>	<u>130</u>	<u>118</u>	<u>67</u>	<u>51</u>
Total expenditures	<u>512</u>	<u>271</u>	<u>241</u>	<u>420</u>	<u>268</u>	<u>152</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(217)</u>	<u>37</u>	<u>254</u>	<u>(174)</u>	<u>484</u>	<u>658</u>
OTHER FINANCING (USES):						
Transfer to general fund	<u>(76)</u>	<u>(76)</u>	<u>-</u>	<u>(73)</u>	<u>(73)</u>	<u>-</u>
Total other financing (uses)	<u>(76)</u>	<u>(76)</u>	<u>-</u>	<u>(73)</u>	<u>(73)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(293)</u>	<u>(39)</u>	<u>254</u>	<u>(247)</u>	<u>411</u>	<u>658</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>658</u>	<u>658</u>	<u>-</u>	<u>247</u>	<u>247</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 365</u>	<u>\$619</u>	<u>\$254</u>	<u>\$ -</u>	<u>\$658</u>	<u>\$658</u>

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, 1999  
(in thousands of dollars)

	Countywide General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals September 30,	
				1999	1998
<u>ASSETS</u>					
CASH AND INVESTMENTS	\$ 19,398	\$ 210	60	\$ 19,668	\$ 20,958
RECEIVABLES:					
Taxes	41,688	-	-	41,688	48,878
Less allowance for uncollectibles	<u>(4,820)</u>	<u>-</u>	<u>-</u>	<u>(4,820)</u>	<u>(4,769)</u>
Net taxes receivable	<u>36,868</u>	<u>-</u>	<u>-</u>	<u>36,868</u>	<u>44,109</u>
Accounts	13	-	-	13	298
ACCRUED INTEREST	<u>71</u>	<u>-</u>	<u>-</u>	<u>71</u>	<u>67</u>
TOTAL ASSETS	<u>\$ 56,350</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 56,620</u>	<u>\$ 65,432</u>
<u>LIABILITIES AND FUND BALANCES</u>					
LIABILITIES:					
Accounts payable	\$ 50	\$ -	\$ -	\$ 50	\$ 2
Deferred revenue	36,877	-	-	36,877	44,032
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
TOTAL LIABILITIES	<u>36,927</u>	<u>-</u>	<u>-</u>	<u>36,927</u>	<u>44,035</u>
FUND BALANCES:					
Reserved for debt service	19,361	210	60	\$ 19,631	21,253
Unreserved - designated for subsequent budget periods	<u>62</u>	<u>-</u>	<u>-</u>	<u>62</u>	<u>144</u>
TOTAL FUND BALANCES	<u>19,423</u>	<u>210</u>	<u>60</u>	<u>19,693</u>	<u>21,397</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 56,350</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 56,620</u>	<u>\$ 65,432</u>

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
DEBT SERVICE FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Countywide General Obligation	Parking Garage Revenue and General Obligation	Parking Garage Reserve	Parking Garage Contingency	Totals September 30,	
					1999	1998
REVENUES:						
Ad valorem taxes	\$ 43,151	\$ -	\$ -	\$ -	\$ 43,151	\$ 40,439
Investments and rentals	6,046	-	-	-	6,046	6,824
Intergovernmental revenues	107	-	-	-	107	8
Total revenues	<u>49,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,304</u>	<u>47,271</u>
EXPENDITURES:						
Principal retirement	37,740	155	-	-	37,895	41,785
Interest	14,537	48	-	-	14,585	15,554
Fiscal agent fees	90	-	-	-	90	70
Total expenditures	<u>52,367</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>52,570</u>	<u>57,409</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,063)</u>	<u>(203)</u>	<u>-</u>	<u>-</u>	<u>(3,266)</u>	<u>(10,138)</u>
OTHER FINANCING SOURCES (USES):						
Transfer from Road and Bridge Fund	1,122	-	-	-	1,122	10,343
Transfer from Parking Garage Revenue Fund	-	203	-	-	203	206
Transfer from Historical Exhibit Fund	237	-	-	-	237	158
Total other financing sources (uses)	<u>1,359</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>1,562</u>	<u>10,707</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,704)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,704)</u>	<u>569</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>21,127</u>	<u>-</u>	<u>210</u>	<u>60</u>	<u>21,397</u>	<u>20,828</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 19,423</u>	<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 60</u>	<u>\$ 19,693</u>	<u>\$ 21,397</u>

## DALLAS COUNTY, TEXAS

EXHIBIT D-3

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL - DEBT SERVICE FUNDSFISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

Countywide General Obligation	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:						
Ad valorem taxes	\$ 43,579	\$ 43,151	\$ (428)	\$ 40,007	\$ 40,439	\$ 432
Investments and rentals	6,175	6,046	(129)	6,135	6,824	689
Intergovernmental revenues	3	107	104	3	8	5
Total revenues	<u>49,757</u>	<u>49,304</u>	<u>(453)</u>	<u>46,145</u>	<u>47,271</u>	<u>1,126</u>
EXPENDITURES:						
Principal retirement	33,352	37,740	(4,388)	41,635	41,635	-
Interest	18,965	14,537	4,428	15,498	15,498	-
Fiscal agent fees	113	90	23	163	70	93
Total expenditures	<u>52,430</u>	<u>52,367</u>	<u>63</u>	<u>57,296</u>	<u>57,203</u>	<u>93</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,673)</u>	<u>(3,063)</u>	<u>(390)</u>	<u>(11,151)</u>	<u>(9,932)</u>	<u>1,219</u>
OTHER FINANCING SOURCES (USES):						
Transfer from Road and Bridge Fund	1,274	1,122	(152)	10,343	10,343	-
Transfer from Historical Fund	237	237	-	158	158	-
Total other financing sources (uses)	<u>1,511</u>	<u>1,359</u>	<u>(152)</u>	<u>10,501</u>	<u>10,501</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,162)</u>	<u>(1,704)</u>	<u>(542)</u>	<u>(650)</u>	<u>569</u>	<u>1,219</u>
FUND BALANCES AT BEGINNING OF FISCAL YEAR	<u>21,127</u>	<u>21,127</u>	<u>-</u>	<u>20,558</u>	<u>20,558</u>	<u>-</u>
FUND BALANCES AT END OF FISCAL YEAR	<u>\$ 19,965</u>	<u>\$ 19,423</u>	<u>\$ (542)</u>	<u>\$ 19,908</u>	<u>\$ 21,127</u>	<u>\$ 1,219</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT D-3

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

FISCAL YEARS ENDED SEPTEMBER 30, 1999 AND 1998  
(in thousands of dollars)

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<u>Parking Garage Revenue and General Obligation</u>						
EXPENDITURES:						
Principal retirement	\$ 155	\$ 155	\$ -	\$ 150	\$ 150	\$ -
Interest	48	48	-	56	56	-
Total expenditures	<u>203</u>	<u>203</u>	<u>-</u>	<u>206</u>	<u>206</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(203)</u>	<u>(203)</u>	<u>-</u>	<u>(206)</u>	<u>(206)</u>	<u>-</u>
OTHER FINANCING SOURCES:						
Transfer from Parking Garage Revenue Fund	<u>203</u>	<u>203</u>	<u>-</u>	<u>206</u>	<u>206</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 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.

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, 1996, 1996A and 1997B - used to finance certain equipment purchases and capital improvements to County facilities.

Certificates of Obligation Fund, Series 1998 - used to finance various capital improvement projects.

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.

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.

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.

Road Bond Funds, Series 1969, 1972, 1985, 1988, 1992, 1993, 1995 and 1996 - used to account for proceeds from bonds issued for the purchase of right-of-way and subsequent construction of roads and bridges throughout the County.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - CAPITAL PROJECTS FUNDS

SEPTEMBER 30, 1999  
(in thousands of dollars)

	Certificates of Indebtedness										
	Certificates of Obligation							Permanent improvement Bonds			
	1993	1994	1995	1996	1996A	1997B	1998	1985	1988	1992	1995
<b>ASSETS</b>											
CASH AND INVESTMENTS	\$113	\$460	\$1,525	\$205	\$761	\$523	\$5,206	\$390	\$262	\$899	\$1,475
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-	-	-
DUE FROM OTHER GOVERNMENTAL:											
UNITS:											
State	-	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	43	-	362	-	-	-	-
TOTAL ASSETS	<u>\$113</u>	<u>\$460</u>	<u>\$1,525</u>	<u>\$205</u>	<u>\$804</u>	<u>\$523</u>	<u>\$5,568</u>	<u>\$390</u>	<u>\$262</u>	<u>\$899</u>	<u>\$1,475</u>
<b>LIABILITIES AND FUND EQUITY</b>											
<b>LIABILITIES:</b>											
Accounts payable	\$ -	\$ -	\$ 71	\$ 37	\$ 16	\$ 81	\$ 352	\$ -	\$ 1	\$ -	\$ 100
Due to other funds	-	-	-	-	-	-	-	59	-	-	-
TOTAL LIABILITIES	-	-	71	37	16	81	352	59	1	-	100
<b>FUND BALANCES:</b>											
Reserved for encumbrances	-	44	433	32	-	321	4,668	-	-	314	-
Unreserved - undesignated	113	416	1,021	136	788	121	548	331	261	585	1,375
TOTAL FUND BALANCES	<u>113</u>	<u>460</u>	<u>1,454</u>	<u>168</u>	<u>788</u>	<u>442</u>	<u>5,216</u>	<u>331</u>	<u>261</u>	<u>899</u>	<u>1,375</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$113</u>	<u>\$460</u>	<u>\$1,525</u>	<u>\$205</u>	<u>\$804</u>	<u>\$523</u>	<u>\$5,568</u>	<u>\$390</u>	<u>\$262</u>	<u>\$899</u>	<u>\$1,475</u>

EXHIBIT E-1

1977	Road Bonds					Totals	
	1985	1988	1992	1995	1996	September 30, 1999	1998
\$ 702	\$ 1,483	\$ 2,900	\$ 7,028	\$ 14,642	\$ 19,732	\$ 58,306	\$ 77,571
-	-	-	-	-	1,402	1,402	1,292
-	-	-	-	-	-	-	103
93	-	58	298	1,636	486	2,976	1,100
<u>\$ 795</u>	<u>\$ 1,483</u>	<u>\$ 2,958</u>	<u>\$ 7,326</u>	<u>\$ 16,278</u>	<u>\$ 21,620</u>	<u>\$ 62,684</u>	<u>\$ 80,066</u>
\$ 5	\$ -	\$ 220	\$ 554	\$ 6	\$ 218	\$ 1,661	\$ 1,312
-	-	-	1,402	-	-	1,461	1,659
5	-	220	1,956	6	218	3,122	2,971
54	193	1,423	2,173	5,840	2,569	18,064	14,746
736	1,290	1,315	3,197	10,432	18,833	41,498	62,349
<u>790</u>	<u>1,483</u>	<u>2,738</u>	<u>5,370</u>	<u>16,272</u>	<u>21,402</u>	<u>59,562</u>	<u>77,095</u>
<u>\$ 795</u>	<u>\$ 1,483</u>	<u>\$ 2,958</u>	<u>\$ 7,326</u>	<u>\$ 16,278</u>	<u>\$ 21,620</u>	<u>\$ 62,684</u>	<u>\$ 80,066</u>

DALLAS COUNTY, TEXAS

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

SEPTEMBER 30, 1999  
(in thousands of dollars)

	Certificates of Indebtedness										Permanent Improvement Bonds		
	Certificates of Obligation										1976	1977	1985
	1986	1990	1991	1993	1994	1995	1996	1996A	1997B	1998			
EXPENDITURES:													
Capital outlay	\$ 4	\$ 26	\$ 8	\$ 20	\$ -	\$ 1,297	\$ 583	\$ 99	\$ 4,254	\$ 3,484	\$ 9	\$ 1	\$ 94
Debt issuance cost	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	4	26	8	20	-	1,297	583	99	4,254	3,484	9	1	94
OTHER FINANCING SOURCES (USES):													
Proceeds from sale of bonds	-	-	-	-	-	-	-	-	-	8,700	-	-	-
Proceeds from refunding bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	8,700	-	-	-
EXCESS (DEFICIENCY) OF OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4)	(26)	(8)	(20)	-	(1,297)	(583)	(99)	(4,254)	5,216	(9)	(1)	(94)
FUND BALANCES AT BEGINNING OF FISCAL YEAR	4	26	8	133	460	2,751	751	887	4,696	-	9	1	425
FUND BALANCES AT END OF FISCAL YEAR	\$ -	\$ -	\$ -	\$ 113	\$ 460	\$ 1,454	\$ 168	\$ 788	\$ 442	\$ 5,216	\$ -	\$ -	\$ 331

EXHIBIT E-2

Permanent improvement Bonds				Road Bonds								Totals	
1988	1992	1993	1995	1969	1972	1985	1988	1992	1993	1995	1996	September 30,	
												1999	1998
\$ 141	\$ -	\$ 12	\$ 154	\$ 103	\$ 8	\$ 904	\$ 253	\$ 2,391	\$ 16	\$ 4,650	\$ 7,722	\$ 26,233	\$ 20,268
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
141	-	12	154	103	8	904	253	2,391	16	4,650	7,722	26,233	20,268
-	-	-	-	-	-	-	-	-	-	-	-	8,700	8,000
-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85</u>
-	-	-	-	-	-	-	-	-	-	-	-	8,700	8,085
(141)	-	(12)	(154)	(103)	(8)	(904)	(253)	(2,391)	(16)	(4,650)	(7,722)	(17,533)	(12,183)
<u>402</u>	<u>899</u>	<u>12</u>	<u>1,529</u>	<u>103</u>	<u>798</u>	<u>2,387</u>	<u>2,991</u>	<u>7,761</u>	<u>16</u>	<u>20,922</u>	<u>29,124</u>	<u>77,095</u>	<u>89,278</u>
<u>\$ 261</u>	<u>\$ 899</u>	<u>\$ -</u>	<u>\$ 1,375</u>	<u>\$ -</u>	<u>\$ 790</u>	<u>\$ 1,483</u>	<u>\$ 2,738</u>	<u>\$ 5,370</u>	<u>\$ -</u>	<u>\$ 16,272</u>	<u>\$ 21,402</u>	<u>\$ 59,562</u>	<u>\$ 77,095</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.

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

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.

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.

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.

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - ALL AGENCY FUNDS

SEPTEMBER 30, 1999  
(in thousands of dollars)

	Administrative Funds		Grant Funds	
	Payroll	Escrow	Juvenile Probation Commission	Job Training Partnership
<b>ASSETS:</b>				
Cash and investments	\$ 355	\$ 14,307	\$ 250	\$ 5
Accounts receivable	-	-	-	-
Accrued interest	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets - bail bond collateral	-	6,826	-	-
	<u>355</u>	<u>21,133</u>	<u>250</u>	<u>5</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 355</u></b>	<b><u>\$ 21,133</u></b>	<b><u>\$ 250</u></b>	<b><u>\$ 5</u></b>
<b>LIABILITIES:</b>				
Accounts payable:				
Administrative	\$ 350	\$ 21,133	\$ -	\$ -
Grants	-	-	250	5
Departmental special	-	-	-	-
	<u>350</u>	<u>21,133</u>	<u>250</u>	<u>5</u>
Total accounts payable				
Fee office accounts payable	-	-	-	-
Due to other funds	5	-	-	-
	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 355</u></b>	<b><u>\$ 21,133</u></b>	<b><u>\$ 250</u></b>	<b><u>\$ 5</u></b>

EXHIBIT F-1

Fee Office Funds			
<u>State</u> <u>Report</u>	<u>County</u> <u>Clerk</u>	<u>District</u> <u>Clerk</u>	<u>Sheriff</u>
\$ 1,406	\$ 23,383	\$ 16,471	\$ 978
-	-	-	-
-	1	-	-
-	-	-	-
-	-	-	-
<u>\$ 1,406</u>	<u>\$ 23,384</u>	<u>\$ 16,471</u>	<u>\$ 978</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,405	23,384	16,471	978
1	-	-	-
<u>\$ 1,406</u>	<u>\$ 23,384</u>	<u>\$ 16,471</u>	<u>\$ 978</u>

(Continued)

DALLAS COUNTY, TEXAS

COMBINING BALANCE SHEETS - ALL AGENCY FUNDS -- CONTINUED

SEPTEMBER 30, 1999  
(in thousands of dollars)

	Fee Office Funds			Housing	Juvenile
	Community Supervision and Corrections	Justices of the Peace	Constables	Finance Corporation - 1993 Refunding	Department Child Support
ASSETS:					
Cash and investments	\$ 6,731	\$ 1,459	\$ 101	\$ 680	\$ 391
Accounts receivable	-	-	-	-	-
Accrued interest	9	-	-	1	-
Due from other funds	-	-	-	-	-
Restricted assets - bail bond collateral	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 6,740</u>	<u>\$ 1,459</u>	<u>\$ 101</u>	<u>\$ 681</u>	<u>\$ 391</u>
LIABILITIES:					
Accounts payable:					
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Departmental special	-	-	-	681	391
<b>Total accounts payable</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>681</u>	<u>391</u>
Fee office accounts payable	6,716	1,459	101	-	-
Due to other funds	24	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 6,740</u>	<u>\$ 1,459</u>	<u>\$ 101</u>	<u>\$ 681</u>	<u>\$ 391</u>

EXHIBIT F-1

<u>Departmental Special Funds</u>						
Housing Finance Corporation - 1994 <u>Refunding</u>	Community Supervision and Corrections <u>Special</u>	Youth Village	District Attorney Check Collection	Tax Assessor- Collector	<u>Totals</u> September 30,	
					<u>1999</u>	<u>1998</u>
\$ 407	\$ 1,768	\$ 2	\$ 100	\$ 32,287	\$ 101,081	\$ 89,910
-	-	-	-	58	58	-
-	-	-	-	-	11	64
-	-	-	-	-	-	21
-	-	-	-	-	6,826	6,451
<u>\$ 407</u>	<u>\$ 1,768</u>	<u>\$ 2</u>	<u>\$ 100</u>	<u>\$ 32,345</u>	<u>\$ 107,976</u>	<u>\$ 96,446</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,483	\$ 7,598
-	-	-	-	-	255	126
407	1,768	2	100	31,585	34,934	34,908
<u>407</u>	<u>1,768</u>	<u>2</u>	<u>100</u>	<u>31,585</u>	<u>56,672</u>	<u>42,632</u>
-	-	-	-	-	50,514	52,825
-	-	-	-	760	790	989
<u>\$ 407</u>	<u>\$ 1,768</u>	<u>\$ 2</u>	<u>\$ 100</u>	<u>\$ 32,345</u>	<u>\$ 107,976</u>	<u>\$ 96,446</u>

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
<b>ASSETS:</b>				
Cash and investments	\$ 89,910	\$3,062,059	\$3,050,888	\$ 101,081
Accounts receivable	-	58	-	58
Accrued interest	64	11	64	11
Due from other funds	21	-	21	-
Restricted assets - bail bond collateral	<u>6,451</u>	<u>7,790</u>	<u>7,415</u>	<u>6,826</u>
<b>TOTAL ASSETS</b>	<u>\$ 96,446</u>	<u>\$3,069,918</u>	<u>\$3,058,388</u>	<u>\$ 107,976</u>
<b>LIABILITIES:</b>				
<b>ADMINISTRATIVE:</b>				
Payroll deductions payable	\$ 329	\$ 21	\$ -	\$ 350
Payable to the City of Grand Prairie	29	-	-	29
Payable to bail bondsmen	7,173	353	-	7,526
Other payables	<u>67</u>	<u>23,059</u>	<u>9,548</u>	<u>13,578</u>
<b>Total administrative accounts payable</b>	<u>7,598</u>	<u>23,433</u>	<u>9,548</u>	<u>21,483</u>
Due to other funds	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
<b>GRANTS:</b>				
Payable to the State of Texas	122	128	-	250
Accounts payable	<u>4</u>	<u>2</u>	<u>1</u>	<u>5</u>
<b>Total grants accounts payable</b>	<u>126</u>	<u>130</u>	<u>1</u>	<u>255</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT F-2

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
<b>FEE OFFICE:</b>				
Payable to the State of Texas	\$ 1,434	\$ 55,657	\$ 55,686	\$ 1,405
Payable to District Adult Probation Department	6,089	181,543	180,916	6,716
Payable to fee officers	<u>45,302</u>	<u>12,474</u>	<u>15,383</u>	<u>42,393</u>
Total fee office accounts payable	<u>52,825</u>	<u>249,674</u>	<u>251,985</u>	<u>50,514</u>
Due to other funds	<u>28</u>	<u>25</u>	<u>28</u>	<u>25</u>
<b>DEPARTMENTAL SPECIAL:</b>				
Accounts payable	9,309	76,360	77,491	8,178
Payable to taxing units	<u>25,599</u>	<u>1,157</u>	<u>77,491</u>	<u>26,756</u>
Total departmental special accounts payable	<u>34,908</u>	<u>77,517</u>	<u>77,491</u>	<u>34,934</u>
Due to other funds	<u>956</u>	<u>760</u>	<u>956</u>	<u>760</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 96,446</u></u>	<u><u>\$ 351,539</u></u>	<u><u>\$ 340,009</u></u>	<u><u>\$ 107,976</u></u>

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Administrative Fund - Payroll</u>	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
ASSETS:				
Cash and investments	\$ 334	\$ 114,694	\$ 114,673	\$ 355
TOTAL ASSETS	<u>\$ 334</u>	<u>\$ 114,694</u>	<u>\$ 114,673</u>	<u>\$ 355</u>
LIABILITIES:				
Accounts payable - administrative	\$ 329	\$ 21	\$ -	\$ 350
Due to other funds	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>
TOTAL LIABILITIES	<u>\$ 334</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 355</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT F-3STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Administrative Fund - Escrow</u>	Balance October 1, 1998	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1999
ASSETS:				
Cash and investments	\$ 96	\$ 69,194	\$ 54,983	\$ 14,307
Restricted assets-bail bond collateral	-	<u>7,790</u>	<u>964</u>	<u>6,826</u>
TOTAL ASSETS	<u>\$ 96</u>	<u>\$ 76,984</u>	<u>\$ 55,947</u>	<u>\$ 21,133</u>
LIABILITIES:				
Accounts payable - administrative	<u>\$ 96</u>	<u>\$ 23,412</u>	<u>\$ 2,375</u>	<u>\$ 21,133</u>
TOTAL LIABILITIES	<u>\$ 96</u>	<u>\$ 23,412</u>	<u>\$ 2,375</u>	<u>\$ 21,133</u>

(Continued)

STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
* <u>Administrative Fund - Bail Bond</u>				
ASSETS:				
Cash and investments	\$ 722	\$ -	\$ 722	\$ -
Restricted assets - bail bond collateral	<u>6,451</u>	<u>-</u>	<u>6,451</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 7,173</u>	<u>\$ -</u>	<u>\$ 7,173</u>	<u>\$ -</u>
LIABILITIES:				
Accounts payable - administrative	<u>\$ 7,173</u>	<u>\$ -</u>	<u>\$ 7,173</u>	<u>\$ -</u>
TOTAL LIABILITIES	<u>\$ 7,173</u>	<u>\$ -</u>	<u>\$ 7,173</u>	<u>\$ -</u>
* Fund transferred to Escrow Fund				

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Grant Fund - Juvenile Probation Commission</u>	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
ASSETS:				
Cash and investments	<u>\$ 122</u>	<u>\$ 1,029</u>	<u>\$ 901</u>	<u>\$ 250</u>
TOTAL ASSETS	<u>\$ 122</u>	<u>\$ 1,029</u>	<u>\$ 901</u>	<u>\$ 250</u>
LIABILITIES:				
Accounts payable - grants	<u>\$ 122</u>	<u>\$ 128</u>	<u>\$ -</u>	<u>\$ 250</u>
TOTAL LIABILITIES	<u>\$ 122</u>	<u>\$ 128</u>	<u>\$ -</u>	<u>\$ 250</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Fee Office Fund - Justices of the Peace</u>	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
ASSETS:				
Cash and investments	<u>\$ 1,278</u>	<u>\$ 1,509</u>	<u>\$ 1,328</u>	<u>\$ 1,459</u>
TOTAL ASSETS	<u>\$ 1,278</u>	<u>\$ 1,509</u>	<u>\$ 1,328</u>	<u>\$ 1,459</u>
LIABILITIES:				
Fee office accounts payable	<u>\$ 1,278</u>	<u>\$ 190</u>	<u>\$ 9</u>	<u>\$ 1,459</u>
TOTAL LIABILITIES	<u>\$ 1,278</u>	<u>\$ 190</u>	<u>\$ 9</u>	<u>\$ 1,459</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Fee Office Fund - Constables</u>	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
ASSETS:				
Cash and investments	\$ 87	\$ 897	\$ 883	\$ 101
Due from other funds	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 89</u>	<u>\$ 897</u>	<u>\$ 885</u>	<u>\$ 101</u>
LIABILITIES:				
Fee office accounts payable	<u>\$ 89</u>	<u>\$ 27</u>	<u>\$ 15</u>	<u>\$ 101</u>
TOTAL LIABILITIES	<u>\$ 89</u>	<u>\$ 27</u>	<u>\$ 15</u>	<u>\$ 101</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

Departmental Special Fund - Juvenile Department Child Support	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
ASSETS:				
Cash and investments	\$ 391	\$ -	\$ -	\$ 391
TOTAL ASSETS	<u>\$ 391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 391</u>
LIABILITIES:				
Accounts payable - departmental special	\$ 391	\$ -	\$ -	\$ 391
TOTAL LIABILITIES	<u>\$ 391</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 391</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Departmental Special Fund - Housing Finance Corporation - 1994 Refunding</u>	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
ASSETS:				
Cash and investments	<u>\$ 387</u>	<u>\$ 7,740</u>	<u>\$ 7,720</u>	<u>\$ 407</u>
TOTAL ASSETS	<u>\$ 387</u>	<u>\$ 7,740</u>	<u>\$ 7,720</u>	<u>\$ 407</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 387</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 407</u>
TOTAL LIABILITIES	<u>\$ 387</u>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 407</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

Departmental Special Fund - <u>Community Supervision and Collections Special</u>	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
ASSETS:				
Cash and investments	<u>\$4,319</u>	<u>\$9,025</u>	<u>\$ 11,576</u>	<u>\$ 1,768</u>
TOTAL ASSETS	<u>\$4,319</u>	<u>\$9,025</u>	<u>\$ 11,576</u>	<u>\$ 1,768</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$4,319</u>	<u>\$2,101</u>	<u>\$ 4,652</u>	<u>\$ 1,768</u>
TOTAL LIABILITIES	<u>\$4,319</u>	<u>\$2,101</u>	<u>\$ 4,652</u>	<u>\$ 1,768</u>

(Continued)

## DALLAS COUNTY, TEXAS

EXHIBIT F-3STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -  
ALL AGENCY FUNDS -- CONTINUEDFISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Departmental Special Fund - Youth Village</u>	Balance October 1, 1998	<u>Additions</u>	<u>Deductions</u>	Balance September 30, 1999
ASSETS:				
Cash and investments	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>
TOTAL ASSETS	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 4</u>	<u>\$ 9</u>	<u>\$ 11</u>	<u>\$ 2</u>
TOTAL LIABILITIES	<u>\$ 4</u>	<u>\$ 9</u>	<u>\$ 11</u>	<u>\$ 2</u>

(Continued)

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Departmental Special Fund - District Attorney Check Collection</u>	Balance October 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1999</u>
ASSETS:				
Cash and investments	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>
TOTAL ASSETS	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>
LIABILITIES:				
Accounts payable - departmental special	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>
TOTAL LIABILITIES	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>

(Continued)

DALLAS COUNTY, TEXAS

EXHIBIT F-3

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

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Departmental Special Fund - Tax Assessor and Collector</u>	<u>Balance October 1, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1999</u>
<b>ASSETS:</b>				
Cash and investments	\$ 29,742	\$ 211,302	\$ 208,757	\$ 32,287
Accounts receivable	-	58	-	58
Accrued interest	62	-	62	-
<b>TOTAL ASSETS</b>	<u>\$ 29,804</u>	<u>\$ 211,360</u>	<u>\$ 208,819</u>	<u>\$ 32,345</u>
<b>LIABILITIES:</b>				
Accounts payable - departmental special	\$ 28,848	\$ 75,137	\$ 72,400	\$ 31,585
Due to other funds	956	760	956	760
<b>TOTAL LIABILITIES</b>	<u>\$ 29,804</u>	<u>\$ 75,897</u>	<u>\$ 73,356</u>	<u>\$ 32,345</u>

(Continued)

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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.

## DALLAS COUNTY, TEXAS

EXHIBIT G-1

## SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

SEPTEMBER 30, 1999  
(in thousands of dollars)

## GENERAL FIXED ASSETS:

Land	\$ 31,915
Buildings	368,745
Improvements other than buildings	1,528
Machinery and equipment	<u>77,179</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 479,367</u>

## INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:

Capital projects funds	\$ 374,380
Current revenues	103,809
Gifts	<u>1,178</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 479,367</u>

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	Changes by Function and Activity			Balance September 30, 1999
	Balance October 1, 1998	Additions	Deductions	
General government	\$ 149,571	\$ 11,421	\$ 23,026	\$ 137,966
Public safety	282,988	25,565	1,250	307,303
Streets and highways	16,976	1,655	134	18,497
Health	9,724	933	291	10,366
Public welfare	2,163	473	347	2,289
Schools	6	-	-	6
Libraries	2,939	1	-	2,940
Total before transfers	464,367	40,048	25,048	479,367
LESS - transfers	-	23,596	23,596	-
TOTAL	\$ 464,367	\$ 16,452	\$ (1,452)	\$ 479,367

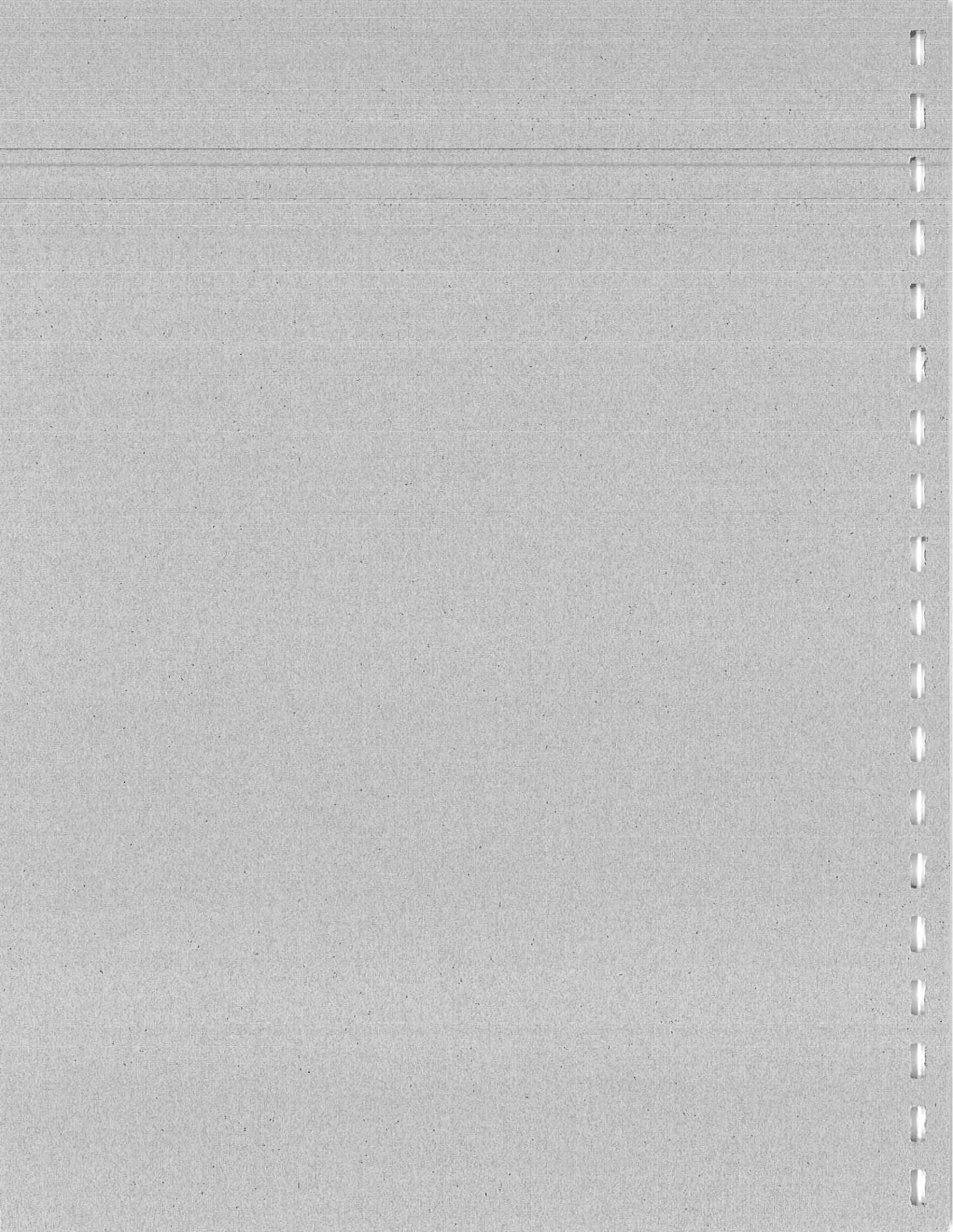
	Changes by Asset Types and Source				Total
	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	
BALANCE, OCTOBER 1, 1998	\$ 31,550	\$ 362,021	\$ 1,528	\$ 69,268	\$ 464,367
Add:					
Expenditures from County Funds:					
General	-	698	-	2,577	3,275
Road and bridge	-	-	-	1,274	1,274
Permanent improvement	-	1,111	-	53	1,164
Law library	-	-	-	-	-
Capital projects	364	4,825	-	4,540	9,729
Other funds	1	92	-	917	1,010
Total additions	365	6,726	-	9,361	16,452
Deduct:					
Assets sold or otherwise disposed of	-	(2)	-	(1,450)	(1,452)
BALANCE, SEPTEMBER 30, 1999	\$ 31,915	\$ 368,745	\$ 1,528	\$ 77,179	\$ 479,367

## SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

FISCAL YEAR ENDED SEPTEMBER 30, 1999  
(in thousands of dollars)

	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
General government	\$ 21,936	\$ 78,658	\$ 836	\$ 36,536	\$ 137,966
Public safety	8,725	278,826	313	19,439	307,303
Streets and highways	142	1,476	283	16,596	18,497
Health	1,086	8,622	-	658	10,366
Public welfare	26	1,163	96	1,004	2,289
Schools	-	-	-	6	6
Libraries	-	-	-	2,940	2,940
TOTAL	<u>\$ 31,915</u>	<u>\$ 368,745</u>	<u>\$ 1,528</u>	<u>\$ 77,179</u>	<u>\$ 479,367</u>

**STATISTICAL SECTION**



STATISTICAL SECTION

DALLAS COUNTY, TEXAS

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

Year	Real Property		Personal Property	
	Assessed Value	Estimated True Value	Assessed Value	Estimated True Value
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
1996	80,238,089	80,545,377	20,732,381	20,732,381
1997	86,336,077	86,577,918	21,539,587	21,539,588
1998	95,038,258	95,967,631	21,539,793	21,539,793
1999	104,775,061	105,278,362	24,115,592	24,424,007

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>	
\$ 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
100,970,470	101,277,758	1.00
107,875,664	108,117,506	1.00
117,190,511	117,517,703	1.00
128,890,653	129,702,369	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	Major Technology Fund	Permanent Improvement Fund
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		
1996	0.15570	0.00180		0.00200
1997	0.14910		0.00500	0.00190
1998	0.14530		0.00500	0.00190
1999	0.14420		0.00500	0.00180

Tax levies (1)  
(in thousands of dollars)

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		
1996	130,208	1,510		1,668
1997	134,112		\$ 4,502	1,699
1998	140,920		4,858	1,836
1999	153,098		5,306	1,915

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>0.01363</u>
	<u>\$ 1.71363</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

Major Capital Developmt Fund	Debt Service Funds	Total Primary Government	Component Unit	Total Reporting Entity
	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	0.40936
	0.06000	0.20240	0.19959	0.40199
	0.05250	0.21610	0.19959	0.41569
	0.05050	0.21000	0.19409	0.40409
	0.04500	0.20100	0.18577	0.38677
	0.04500	0.19720	0.17990	0.37710
0.01050	0.03450	0.19600	0.19600	0.39200
	\$ 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
	42,238	175,624	162,307	337,931
	40,480	180,793	167,221	348,014
	43,645	191,259	174,462	365,721
\$ 11,154	36,625	208,098	208,098	416,196

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) 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>
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	322,057	97.51	5,658
1996	337,931	331,162	98.00	6,708
1997	348,014	339,105	97.44	8,025
1998	365,721	360,151	98.48	6,774
1999	416,196 (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 1999 tax roll are incomplete until the end of the fiscal tax year, June 30, 2000.

Source: Dallas County financial records.

TABLE 3

<u>Total Collections</u>	<u>Percentage of Total Collections to Tax Levies</u>
\$282,670	99.15 %
298,376	99.60
310,794	98.97
304,858	99.15
303,216	99.14
327,715	99.23
337,870	99.98
347,130	99.75
366,925	100.00

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>
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
1996	1,959,281	100,970,470,200	333,920,000	18,479,000
1997	2,013,700	107,875,664,180	336,793,000	20,828,000
1998	2,023,140	117,190,511,045	305,536,000	21,397,000
1999	2,050,865	128,890,652,678	278,142,000	19,693,000

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>
\$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
315,441,000	0.00312	161
315,965,000	0.00293	157
284,139,000	0.00242	140
258,449,000	0.00201	126

## DALLAS COUNTY, TEXAS

## TABLE 5

## TOP TEN TAXPAYERS

SEPTEMBER 30, 1999  
(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>
Texas Instruments	Manufacturer of electronic equipment	\$ 1,266,827	0.98%
Southwestern Bell Telephone Company	Telephone utility	1,177,566	0.91
Crescent Corp.	Real estate	1,197,750	0.93
Texas Utilities Electric Company	Electric utility	1,072,126	0.83
Southwest Airlines	Airline	502,927	0.39
Post Apartment Homes LP	Real estate	341,706	0.27
Dallas Main LP	Real estate	320,187	0.25
Metropolitan	Insurance	268,136	0.21
GTE	Telephone utility	263,142	0.20
Northrop Grumman	Defense/Aeronautics	<u>237,476</u>	<u>0.18</u>
TOTAL		<u>\$6,647,843</u>	<u>5.15%</u>

Note: Estimated amounts based on 1999 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, 1999  
(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>
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
1996	169,077	29,065	11,882	17,361	39,985	68,574	335,944
1997	174,519	28,451	12,857	19,991	40,733	76,444	352,995
1998	179,592	31,618	16,346	19,686	49,794	85,247	382,283
1999	189,660	31,918	18,773	18,068	55,572	89,162	403,153

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, 1999  
(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>
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
1996	122,405	102,164	8,021	25,854	18,054
1997	133,626	113,265	8,871	27,412	19,276
1998	141,293	121,382	8,937	28,484	26,240
1999	149,444	133,848	11,183	35,990	36,470

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>
\$ 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
61	18,169	60,042	354,770
53	17,315	58,443	378,261
57	20,268	57,409	404,070
45	26,233	52,570	445,783

## DALLAS COUNTY, TEXAS

## TABLE 8

RATIO OF ANNUAL DEBT SERVICE FOR GENERAL OBLIGATION BONDED DEBT TO  
TOTAL EXPENDITURES - ALL GOVERNMENTAL FUND TYPES - LAST TEN YEARSSEPTEMBER 30, 1999  
(in thousands of dollars)

<u>Year</u>	<u>Total Expenditures</u>	<u>Debt Service</u>	<u>Debt Service as Percent of Total</u>
1990	\$ 302,231	\$ 61,258	20.27%
1991	330,106	62,382	18.90
1992	344,088	60,296	17.52
1993	351,173	66,540	18.90
1994	368,970	59,211	16.05
1995	359,389	56,924	15.84
1996	354,770	60,042	16.92
1997	378,261	58,443	15.45
1998	404,070	57,409	14.21
1999	445,783	52,570	11.79

Source: Dallas County financial records.

## DALLAS COUNTY, TEXAS

TABLE 9

COMPUTATION OF LEGAL DEBT MARGIN-  
PRIMARY GOVERNMENT

SEPTEMBER 30, 1999

(in thousands of dollars)

ASSESSED VALUATION OF REAL PROPERTY		<u>\$ 104,775,061</u>
ASSESSED VALUATION OF ALL TAXABLE PROPERTY		<u>128,890,653</u>
BONDS ISSUED UNDER ARTICLE 3, SECTION 52, OF THE TEXAS CONSTITUTION:		
Debt limit, one-fourth of real property assessed valuation		26,193,765
Amount of debt applied to debt limit:		
Bonded debt	\$ 149,192	
Less debt service funds - appropriation for future debt payments	<u>10,563</u>	
Total amount of debt applicable to debt limit		<u>138,629</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER ARTICLE 3, SECTION 52, OF THE TEXAS CONSTITUTION		<u>\$ 26,055,136</u>
BONDS ISSUED UNDER TEXAS GENERAL LAWS:		
Debt limit, five percent of assessed valuation of all taxable property		\$ 6,444,533
Amount of debt applied to debt limit:		
Bonded debt	\$ 128,950	
Less debt service funds - appropriation for future debt payments	<u>9,130</u>	
Total amount of debt applicable to debt limit		<u>119,820</u>
LEGAL DEBT MARGIN, BONDS ISSUED UNDER TEXAS GENERAL LAWS		<u>\$ 6,324,713</u>

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

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

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DALLAS COUNTY, TEXAS

TABLE 10

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

<u>Official Title</u>	<u>Incumbent</u>	<u>Amounts of</u>	
		<u>Salary</u>	<u>Surety Bond</u>
County Judge	Lee Jackson	\$111,076.00	\$ 5,000
Commissioner, Precinct 1	Jimmy L. Jackson	92,592.00	5,000
Commissioner, Precinct 2	Michael E. Cantrell	92,592.00	5,000
Commissioner, Precinct 3	John Wiley Price	92,592.00	5,000
Commissioner, Precinct 4	Kenneth A. Mayfield	92,592.00	5,000
County Auditor	Virginia Porter	109,856.00	5,000
County Treasurer	Bill Melton	88,594.00	25,000
Assessor-Collector of Taxes	David Childs	88,594.00	200,000(a)
County Clerk	Earl C. Bullock, Jr.	88,594.00	500,000
District Attorney	William Hill	105,506.00	5,000(b)
District Clerk	Jim Hamlin	88,594.00	100,000
Sheriff	James C. Bowles	101,146.00	10,000

Note:

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

DALLAS COUNTY, TEXAS

SCHEDULE OF INSURANCE IN FORCE  
PRIMARY GOVERNMENT

SEPTEMBER 30, 1999

<u>Type of Coverage</u>	<u>Property/Group Covered</u>
Broad Form Property including earthquake and flood	All County Buildings and their contents (\$500,000 deductible) except the Substance Abuse Facility (\$100,000 deductible)
Equipment Breakdown	Boiler & Machinery (\$25,000 deductible)
Floater	Electronic Data Processing equipment & software (25,000 deductible) Radio/Communications Equipment (\$25,000 deductible) Radio Towers (\$25,000 deductible)
Crime - Tax Assessor/Collector	Money, checks, securities (\$5,000 deductible) (a)
Crime - Treasurer	Money and securities (\$500 deductible)
Crime - Child Support Office	Money, checks, securities (\$5,000 deductible)
Workers' Compensation	Administration
Benefits Stop Loss Insurance	County Employee Benefits
Group Life Insurance	County Employees
Long Term Disability Insurance	County Employees

(a) At peak periods, the maximum coverage at the Records Center is increased per special schedule up to a limit of \$800,000 during the period from October 31 through December 15.

TABLE 11

<u>Annual Premium</u>	<u>Amount of Coverage</u>	<u>Term</u>	<u>Carrier</u>
\$ 70,590	\$456,861,562	05/99 to 05/00	Allianz Insurance Company
13,233	50,000,000	01/98 to 01/01	Hartford Steam Boiler
10,337	13,085,418	3/99 to 3/00	Allianz Insurance Company
6,911	400,000	3/98 to 12/01	Great America
4,105	200,000	7/99 to 7/01	U.S. Fire Insurance
888	500,000	4/98 to 4/01	U.S. Fire Insurance
107,500	-	5/99 to 5/00	Self-insured; Cunningham Lindsey, Third Party Administrator
222,045	Stop Loss	1/99 to 1/00	Fidelity
475,668	Life Insurance	1/99 to 1/00	Group Life & Health Co.
156,323	Long Term Disability	1/99 to 1/00	Standard Insurance Co.

## DALLAS COUNTY, TEXAS

TABLE 12

## COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

SEPTEMBER 30, 1999  
(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	09/30/99	\$ 258,449	100.0 %	\$ 258,449
Hospital District	09/30/99	-	100.0	-
Water Control and Improvement District No. 6	09/30/99	8,951	100.0	8,951
Independent school districts:				
Carrollton-Farmers Branch	08/31/99	194,118	81.8	158,788
Cedar Hill	08/31/99	36,767	100.0	36,767
Coppell	08/31/99	150,865	100.0	150,865
Dallas	08/31/99	370,852	100.0	370,852
DeSoto	08/31/99	50,304	100.0	50,304
Duncanville	08/31/99	46,941	100.0	46,941
Ferris	08/31/99	2,923	8.0	234
Garland	08/31/99	250,340	100.0	250,340
Grand Prairie	08/31/99	83,235	100.0	83,235
Grapevine	08/31/99	264,259	0.1	264
Highland Park	08/31/99	79,072	100.0	79,072
Irving	08/31/99	203,779	100.0	203,779
Lancaster	08/31/99	15,949	100.0	15,949
Mesquite	08/31/99	266,399	100.0	266,399
Richardson	08/31/99	181,896	100.0	181,896
Wilmer-Hutchins	08/31/99	4,739	100.0	4,739
Total independent school districts		<u>2,202,438</u>		<u>1,900,424</u>

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

(Continued)

## DALLAS COUNTY, TEXAS

## TABLE 12

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

SEPTEMBER 30, 1999  
(in thousands of dollars)

Name	Indebtedness as of	Gross Debt Less Sinking Funds	Percentage of Debt Applicable to Dallas County	Dallas County's Share of Debt
Cities and towns:				
Addison	09/30/99	\$ 19,450	100.0 %	\$ 19,450
Balch Springs	09/30/99	9,748	100.0	9,748
Carrollton	09/30/99	100,072	64.7	64,747
Cedar Hill	09/30/99	11,894	98.3	11,692
Coppell	09/30/99	28,136	98.9	27,826
Dallas	09/30/99	674,316	97.1	654,761
DeSoto	09/30/99	39,961	100.0	39,961
Duncanville	09/30/99	24,718	100.0	24,718
Farmers Branch	09/30/99	23,526	100.0	23,526
Garland	09/30/99	139,045	100.0	139,045
Glenn Heights	09/30/99	1,782	72.4	1,290
Grand Prairie	09/30/99	64,969	55.9	36,318
Highland Park	09/30/99	-	100.0	-
Hutchins	09/30/99	2,824	100.0	2,824
Irving	09/30/99	98,910	100.0	98,910
Lancaster	09/30/99	11,066	100.0	11,066
Mesquite	09/30/99	62,757	100.0	62,757
Richardson	09/30/99	105,964	86.7	91,871
Rowlett	09/30/99	38,546	85.8	33,072
Sachse	09/30/99	2,471	93.5	2,310
Seagoville	09/30/99	2,192	99.6	2,183
University Park	09/30/99	1,244	100.0	1,244
Wilmer	09/30/99	595	100.0	595
Total cities and towns	09/30/99	<u>1,464,186</u>		<u>1,359,914</u>
TOTAL		<u>\$3,934,024</u>		<u>\$3,527,738</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>
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
1996	1,307	450	857
1997	1,280	450	830
1998	1,150	450	700
1999	1,079	450	629

(1) Includes undesignated fund balance at October 1.

Source: Dallas County financial records.

TABLE 13

<u>Debt Service Requirement</u>			<u>Coverage</u>
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
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
135	72	207	4.14
140	64	204	4.07
150	56	206	3.40
155	48	203	3.10

DALLAS COUNTY, TEXAS

TABLE 14

DISCRETE COMPONENT UNIT  
 DEFINED BENEFIT PENSION PLAN COSTS AND CONTRIBUTIONS  
 THREE-YEAR HISTORICAL TREND BEGINNING JANUARY 1, 1996  
 (As Required by GASB No. 27)

<u>Plan Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage of Annual Required Contribution</u>
1996	\$2,366,000	100.0 %
1997	2,686,415	100.0 %
1998	3,182,462	100.0 %

The most recent audited financial statements of the defined benefit pension plan are as of December 31, 1998.

Source: Dallas County Hospital District.

## DALLAS COUNTY, TEXAS

TABLE 15

DISCRETE COMPONENT UNIT  
 SCHEDULE OF FUNDING PROGRESS OF DEFINED BENEFIT PENSION PLAN,  
 THREE-YEAR HISTORICAL TREND BEGINNING JANUARY 1, 1997 (IN THOUSANDS)  
 (AS REQUIRED BY GASB NO. 27)

Actuarial Valuation Date as of <u>January 1</u>	Actuarial Value of Assets	Actuarial Accrued Liability	Assets Over (Under) Actuarial Accrued Liability	Funded Ratio	Annual Covered Payroll	Assets Over (Under) Actuarial Accrued Liability as a Percentage of Covered Payroll
1997	112,400	112,500	\$ (100)	99.9 %	189,200	(0.1)%
1998	129,700	127,600	2,100	101.7	191,400	1.1
1999	149,900	149,600	300	100.2	204,100	0.1

## DALLAS COUNTY, TEXAS

## TABLE 16

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>
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
1996	101,277,758	1,685,480
1997	108,117,506	2,289,520
1998	117,517,703	2,537,526
1999	129,702,368	3,130,385

Source: Dallas County Central Appraisal District.

DALLAS COUNTY, TEXAS

TABLE 17

TAX RATES FOR GOVERNMENTAL UNITS  
WITH OVERLAPPING DEBT

Name	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Dallas County	.19600	.19720	.20100	.21000	.21610	.20240	.20240	.20240	.17682	.16881
Hospital District	.19600	.17990	.18577	.19409	.19959	.19959	.20271	.20696	.19796	.17500
Community College Distri	.05000	.05000	.05000	.05206	.05206	.05206	.05210	.04935	.04648	.04310
<u>School Districts</u>										
Carrollton	1.61370	1.53770	1.49610	1.46190	1.43290	1.43210	1.44250	1.42060	1.33040	0.99740
Cedar Hill	1.63000	1.77900	1.76000	1.75000	1.75000	1.63000	1.65000	1.73000	1.50000	1.26300
Coppell	1.60000	1.60000	1.60000	1.60000	1.59500	1.54500	1.54500	1.52520	1.39240	0.93500
Dallas	1.46053	1.46053	1.46053	1.46053	1.41810	1.41813	1.41800	1.29330	1.10000	0.97350
DeSoto	1.66000	1.77000	1.69000	1.64860	1.61860	1.61860	1.61360	1.61360	1.51800	1.43500
Duncanville	1.64000	1.68000	1.64000	1.60680	1.60680	1.57240	1.55760	1.44240	1.19000	1.04000
Ferris	1.49000	1.53000	1.53000	1.50000	1.50000	1.50000	1.44000	1.44860	1.43340	1.23000
Garland	1.47840	1.54450	1.48720	1.44280	1.44280	1.44280	1.37840	1.39360	1.24000	1.16000
Grand Prairie	1.46680	1.50780	1.46780	1.46780	1.46780	1.46780	1.46780	1.42800	1.42800	1.18000
Grapevine	1.55229	1.53779	1.53779	1.46700	1.46910	1.47910	1.41920	1.39000	1.22140	1.05000
Highland Park	1.60550	1.49500	1.54010	1.61310	1.60450	1.66040	1.68040	1.42420	1.35300	0.68990
Hutchins	1.49910	1.64240	1.46450	1.70700	1.72100	1.74470	1.75000	1.80400	1.71000	1.35000
Irving	1.66840	1.67840	1.64840	1.66340	1.63860	1.56960	1.55460	1.49490	1.36460	1.13070
Lancaster	1.67579	1.73000	1.69930	1.69930	1.69990	1.69990	1.66880	1.62250	1.65000	1.48710
Mesquite	1.58000	1.58000	1.53000	1.50000	1.50000	1.50000	1.46000	1.45760	1.36240	1.18000
Richardson	1.63000	1.62570	1.60000	1.56980	1.56980	1.56980	1.56980	1.50960	1.37740	1.12400
Sunnyvale	1.21750	1.20000	1.20500	1.20500	1.22200	1.24200	1.26140	1.26140	1.16620	0.67500
<u>Cities and Towns</u>										
Addison	.38460	.40000	.44750	.45500	.51770	.52450	.52710	.53380	.48730	.48730
Balch Springs	.59999	.62000	.59000	.59241	.59625	.60211	.58630	.55000	.55340	.55340
Carrollton	.60430	.60430	.60430	.60430	.60430	.57830	.57830	.58660	.55400	.55400
Cedar Hill	.64269	.64269	.64269	.66130	.65289	.64220	.64220	.61390	.56900	.48740
Cockrell Hill	.75202	.77183	.70432	.73996	.71538	.70064	.66830	.64270	.62920	.60000
Coppell	.64860	.64860	.66860	.66860	.66950	.66950	.68950	.69950	.67300	.63500
Dallas	.66750	.64910	.65160	.67220	.65260	.67440	.67440	.67440	.62970	.62970
DeSoto	.61139	.61139	.61139	.62860	.58860	.64850	.63000	.61000	.57000	.50000
Duncanville	.71800	.71800	.71800	.72000	.72190	.85480	.85800	.83610	.78000	.74450
Farmers Branch	.44000	.44000	.44000	.44000	.44000	.44000	.44000	.44000	.40000	.40000
Garland	.63360	.63360	.63360	.63360	.63360	.63360	.61910	.59900	.58320	.55610
Glenn Heights	.79240	.80000	.83000	.84830	.84830	.85000	.85000	.68000	.65000	.61000
Grand Prairie	.67500	.67999	.67999	.69560	.69560	.69560	.69560	.64090	.62260	.61950
Highland Park	.25750	.26930	.29700	.29700	.29700	.29710	.29250	.28290	.26970	.26500
Hutchins	.54412	.54636	.54793	.57115	.57115	.57120	.57110	.57160	.55440	.53980
Irving	.48800	.49300	.49300	.50860	.50570	.52210	.52210	.50500	.47550	.45300
Lancaster	.55170	.55170	.55170	.55170	.55170	.67170	.67170	.67170	.61330	.55250
Mesquite	.54148	.58148	.48148	.54148	.54148	.52830	.51000	.47000	.57000	.53000
Richardson	.44385	.44385	.44385	.44385	.44385	.45390	.45390	.41000	.39280	.39280
Rowlett	.64000	.64000	.62000	.60500	.60500	.57320	.57320	.56550	.53020	.49780
Sachse	.64670	.67470	.67470	.66450	.64950	.64950	.65000	.60100	.55500	.50000
Seagoville	.53779	.53779	.55176	.55408	.53634	.52660	.60020	.58390	.53770	.49850
Sunnyvale	.37997	.37997	.35739	.35739	.35233	.34390	.34980	.35980	.25430	.21120
University Park	.39537	.43537	.45995	.46137	.46581	.47730	.49620	.48520	.46870	.45250
Wilmer	.66000	.66000	.66000	.66000	.66000	.66000	.66000	.66000	.66000	.66000

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

DALLAS COUNTY, TEXAS

TABLE 18

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation 1846

Form of Government: A public corporation and political subdivision of the State of Texas

Number of County employees, September 30, 1999 6,941

Area - square miles 900

Population (a):	1860	8,665	1930	325,691	1991	1,858,341	1998	2,023,140
	1870	13,314	1940	398,564	1992	1,873,850	1999	2,050,865
	1880	33,488	1950	614,799	1993	1,882,400		
	1890	67,042	1960	951,527	1994	1,913,395		
	1900	82,726	1970	1,327,321	1995	1,942,303		
	1910	135,748	1980	1,556,549	1996	1,959,281		
	1920	210,551	1990	1,852,810	1997	2,013,700		

Elections (b):

	1995	1996	1997	1998	1999
	<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>	<u>General</u>
Registered voters	938,651	1,059,853	1,109,916	1,146,673	1,138,235
Number of votes cast	54,461	562,439	85,464	344,661	54,384
Percentage of registered voters voting	5.80%	53.07%	7.70%	30.06%	4.78%

Miles of maintained roads, 1999 (c) (excludes federal and state highways and city streets):

Paved streets, bridges and culverts	143,363.00
Earth and gravel streets, bridges and culverts	<u>1.56</u>

Total 143,364.56

Climate, 1999 (d):

Altitude 450 - 750 feet

Rainfall (inches):

Normal	33.70
Actual	23.59

Temperature (F): High Low

Normal average	76.3	54.6
Actual average	76.3	54.6

Data Sources:

- (a) Census Bureau
- (b) Elections Dept.
- (c) Public Works Dept.
- (d) Weather Bureau

(Continued)

## DALLAS COUNTY, TEXAS

TABLE 18

## MISCELLANEOUS STATISTICAL DATA--CONTINUED

## County of Dallas:

Total assets, all Dallas area banks - 1999 (e)	\$38,885,345,000
Total consumption of natural gas mcf - 1999 (f)	51,939,117

## Radio and Television (g):

Radio stations	64
Television stations	15

## Colleges and Universities (g)

35

## FEE OFFICE FACTS (h)

	<u>1997</u>	<u>1998</u>	<u>1999</u>
Justice of the Peace Courts:			
Employees	114	123	140
Cases	216,304	239,841	244,800
Budget	\$4,076,701	\$4,102,171	\$4,770,093
Fee income	\$1,126,845	\$1,332,448	\$1,431,965
Fine income	\$3,519,620	\$5,268,364	\$6,022,803
County Treasurer:			
Employees	17	18	18
Total receipts	\$28,718,820,079	\$26,341,606,866	\$25,877,091,312
Total disbursements	\$28,389,810,860	\$26,677,745,558	\$25,910,437,075
Investment earnings	\$17,443,447	\$17,961,344	\$16,483,180
Budget charges	\$771,449	\$740,109	\$865,200
Fee income	\$453,191	\$620,961	\$796,035

## Data Sources:

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

(Continued)

## DALLAS COUNTY, TEXAS

TABLE 18

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

	<u>1997</u>	<u>1998</u>	<u>1999</u>
<b>Constables:</b>			
Employees	202	205	217
Civil process	136,895	136,772	150,784
Budget charges	\$7,810,127	\$8,958,667	\$10,652,143
Fee income	\$5,620,941	\$5,705,692	\$6,473,201
<b>District Clerk:</b>			
Employees	239	237	240
Civil process cases	50,306	46,062	48,262
Criminal cases	27,576	28,356	25,943
Jurors	108,187	113,780	116,252
Budget charges	\$7,422,707	\$7,027,887	\$7,974,582
Fee income	\$4,420,030	\$4,608,042	\$4,606,725
<b>Assessor-Collector of Taxes:</b>			
Employees	227	227	229
Ad valorem assessment notices issued	711,479	719,795	724,845
Motor vehicle registrations	2,068,548	2,197,476	2,225,885
Budget charges	\$7,873,270	\$6,820,995	\$7,610,828
Collections	\$1,003,974,674	\$1,053,103,297	\$1,126,680,897
<b>County Clerk:</b>			
Employees	183	166	169
Marriage licenses	20,923	18,014	18,612
Civil suits	11,864	12,521	14,201
Probate cases	9,208	9,234	9,566
Criminal cases	69,449	74,612	64,260
Budget charges	\$6,549,915	\$6,200,792	\$7,124,616
Fee income	\$8,073,623	\$9,255,737	\$8,393,909
<b>Sheriff:</b>			
Employees	1,890	1,867	1,840
Daily average in county jail	6,880	6,581	6,584
Persons booked	108,108	115,288	110,179
Civil process cases	8,985	5,652	5,345
Budget charges	\$69,815,339	\$77,928,553	\$81,901,887
Fee income	\$3,319,972	\$3,747,963	\$2,661,361
Average food cost per person per day	\$1.77	\$1.87	\$1.79

## Data Sources:

(h) Dallas County financial records

(Continued)

DALLAS COUNTY, TEXAS

TABLE 18

MISCELLANEOUS STATISTICAL DATA--CONTINUED

Dallas County Schools (i)

Changes in cash balances for the year ended August 31, 1999

	Balance September 1, <u>1998</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance August 31, <u>1999</u>
Operating account	\$ 116,833	\$43,753,427	\$42,100,249	\$ 1,770,011
Consolidated payroll account	40,000	20,064,058	20,064,058	40,000
Investments	<u>27,524,877</u>	<u>6,580,398</u>	<u>11,789,388</u>	<u>22,315,887</u>
 Total	 <u>\$27,681,710</u>	 <u>\$70,397,883</u>	 <u>\$73,953,695</u>	 <u>\$24,125,898</u>

Data Sources:

(i) Dallas County School District.

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